



Faculty of Economic and Management Sciences

Fakulteit Ekonomiese en Bestuurswetenskappe
Lefapha la Disaense tša Ekonomi le Taolo

CA Programme

Department of Accounting

Information Brochure for Postgraduate Diploma
in Accounting Sciences

(07220036)

and Certificate in the Theory of Accountancy

(07210011)

2018

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1. INTRODUCTION

The Postgraduate Diploma in Accounting Sciences (PGDAS) and Certificate in the Theory of Accountancy (CTA) Programme presented by the University of Pretoria (UP) is accredited by the South African Institute of Chartered Accountants (SAICA) as part of its education requirements to qualify as a Chartered Accountant.

The Chartered Accountant qualification is the highest professional accountancy qualification in South Africa. A Chartered Accountant is an expert in the broad field of Accountancy that includes the following primary subject areas (disciplines): Financial Accounting, External Auditing, Financial Management and Taxation (split slightly differently in the SAICA Competency Framework). Chartered Accountants are characterised by their multi-disciplinary approach, analytical ability and systematic and logical approach to problem solving. The successful completion of the UP PGDAS and CTA Programme provides a candidate with admission to the Initial Test of Competence (ITC) of SAICA.

At postgraduate level we follow a strong student-centered approach, with great emphasis on insight, understanding, application and interdisciplinary interaction. Your lecturers will manage the learning process efficiently and professionally, but the successful completion of the PGDAS and CTA Programme depends on your commitment. The Departments presenting these Financial Sciences strive to mold our students academically in order to become professionally educated Chartered Accountants, (CA(SA)s), and Registered Auditors.

The PGDAS and CTA Programme is offered on a full-time basis only.

2. IMPORTANT DATES

- Closing date for applications :
 - Students from the University of Pretoria – 31 October 2017
 - Top performing students from other accredited SA universities – 31 October 2017
 - International students – 31 August 2017
- Information session : Monday 8 January 2018
Economic & Management Sciences Building, Hall 4-152 directly after FRK 705 and FBS 705 CEV 1
- Registration •NOTE (i)• : All postgraduate students MUST register online
- FRK 705 and FBS 705 CEV Test 1 •NOTE (ii)• : 8 January 2018
- First semester lectures start •NOTE (iii)• : 9 January 2018
- Second semester lectures start : 12 July 2018
- Tests and examinations : Test dates and exam dates will be published in the Learners' Guides of the respective academic modules.

•NOTE (i)• All postgraduate students MUST register **online**. If you encounter any difficulty with registration, Faculty Administration will be available from 8 to 12 January 2018. Enquiries can be directed to Faculty Administration at (012) 420-3327.

•NOTE (ii)• For the content of this FRK 705 and FBS 705 CEV tests, please refer to the separate admission letter that will be send to you by e-mail/mail and also the website of Department of Accounting. Note that the CEV tests are written on 8 January 2018. You will **not** be writing CEV's in **Auditing 705 and Taxation 705** on this date.

•NOTE (iii)• The first FRK 705 and FBS 705 CEV tests will already be written on 8 January 2018 and lectures will commence on 9 January 2018. Lectures will be presented as follows:

1. Tuesday (9 January 2018), Wednesday (10 January 2018).

Only Financial Accounting and Financial Management will have lectures during this week, and these will be presented as follows:

Date	Module	Time	Venue
9 January 2018	FRK 705	08:00 – 12:00	EMS 4-152
9 January 2018	FBS 705	13:00 – 17:00	EMS 4-152
10 January 2018	FRK 705	08:00 – 13:00	EMS 4-152

2. Monday (15 January 2018) to (Friday 19 January 2018).

Only Financial Accounting and Financial Management (date and time will be announced) will have lectures during this week, and these will be presented as follows:

Date	Module	Time	Venue
16 January 2018	FRK 705	08:00 – 13:00	*EMS 4-152
17 January 2018	FRK 705	08:00 – 13:00	*EMS 4-152
19 January 2018	FRK 705	08:00 – 13:00	*EMS 4-152

Students staying in residence during 2018, **MUST** apply for early accommodation at the Client Service Centre **before the end of November 2017**.

3. ADMISSION REQUIREMENTS

Please note that Department of Accounting reserves the right to limit the number of students admitted to the PGDAS and CTA Programme, taking cognisance of available capacity in respect of teaching infrastructure and human resources.

3.1 Basic requirements

3.1.1 Students who want to be admitted to the PGDAS and CTA in 2018, are herewith notified of the following admission requirements:

3.1.1.1 A **UP candidate** may be admitted to the PGDAS in Accounting Sciences and CTA in 2018 on condition that he/she obtained the following marks in **2017**:

- (a) an average final mark of 57% in the following four modules: FRK 300, ODT 300, FBS 300 and BEL 300; AND
- (b) a final mark of 53% or more in each of the following four modules: FRK 300, ODT 300, FBS 300 and BEL 300.

The University of Pretoria will limit access to the PGDAS/CTA to only those students who have successfully completed their undergraduate degree in a maximum of 4 years, unless a valid written justification is submitted for consideration. Students with shorter completion times will receive preference, where after candidates with longer completion times will be considered if capacity allows. This condition will be tightened further by the end of 2017 for the PGDAS/CTA of 2018.

3.1.2 Top performing candidates who have obtained an accredited BCom (Accounting Sciences) degree or equivalent from another university in 2017 (*to be assessed and approved on application to the University of Pretoria*):

- (a) All candidates applying in this category must exceed the selection requirements for UP students by at least 7% with their final marks by the end of 2017. In addition, students from other universities will only be considered if they completed their undergraduate degrees in minimum time and only the best candidates will be selected after all UP students have been accommodated.

3.2 Special exam timetable

ADMISSION TESTS 2016			
DATE	MODULE	VENUE	TIME
Monday * 22 January	ODT 300	EMS 4-150 *	14:00 – 17:00
Tuesday * 23 January	BEL 300	EMS 4-150 *	14:00 – 17:00
Wednesday * 24 January	FBS 300	EMS 4-150 *	14:00 – 17:00
Thursday * 25 January	FRK 300	EMS 4-150 *	14:00 – 17:00

* Should the dates and/or lecture halls change, you will be advised of such changes in your letter of selection. For this purpose you **must please ensure** that your application form contains your **most up to date** contact details.

4. APPLICATION FOR ADMISSION

Please ensure that you understand the admission requirements in Section 3 above, before considering the application procedure in this section.

4.1 Candidates who were registered students at UP during 2017:

Candidates that are registered at UP currently (third years) will receive the departmental application form together with this brochure when it is handed out in class. The form is also available at request from Rooms 2-52.2 and 2-44, EMS Building and on our webpage (<http://www.up.ac.za/en/-accounting/article/35678/postgraduate>).

The departmental application form with a passport photo attached, the permission letter to disclose personal information to SAICA, and a copy of your identification document must be handed in on or before 31 October 2017 at the One-Stop counter for Department of Accounting or at Mrs MJ du Toit (EMS 2-52.2) ((012) 420-2422) when you apply for selection for PGDAS and CTA. You should only do this **after you have applied online for admission to UP**. No application fee is payable.

Should you not hand in the departmental application form with photo attached and the copy of your identification document, as well as apply online, **you will NOT be considered for selection.**

You will be advised per e-mail or letter, as soon as possible after selection is finalised, on whether you have been selected or not.

All postgraduate students **MUST** register **online**. If you encounter any difficulties with registration, Faculty Administration will be available 8 to 12 January 2018 to assist you. This is crucial to ensure access to the ClickUp modules of the PGDAS.

4.2 Candidates who were top performing candidates and who come from other universities:

These candidates must in addition to the hard copy of the (1) **departmental application form** (*obtained from Ms MJ du Toit at (012) 420-2422, (EMS 2-52.2) or the website of Department of Accounting (<http://www.up.ac.za/en/-accounting/article/35678/postgraduate>)*), also apply (2) online **for admission to the University of Pretoria** at <http://www.up.ac.za/online-application>. A complete academic record and a passport photograph must accompany the departmental application form that **MUST** be handed in at or sent to Ms MJ du Toit. A selection committee will evaluate and approve complete applications thereafter.

4.3 Selected candidates will be advised of the outcome of selection process per SMS by 15 December 2017 at the latest and there after e-mails will be sent out. **Please do not enquire before 15 December 2017!!**

5. PROGRAMME STRUCTURE

5.1 Postgraduate Diploma in Accounting Sciences (07220036)

This diploma is the specialised postgraduate diploma for candidates who are preparing for the relevant examinations of the South African Institute of Chartered Accountants.

Compulsory modules (**full-time only**)

- BEL 705 Taxation 705
- FBS 705 Financial Management 705
- FRK 705 Financial Accounting 705
- ODT 705 Auditing 705

Candidates must pass the four modules mentioned above to meet the requirements for the Postgraduate Diploma in Accounting Sciences (PGDAS).

5.2 The Certificate in the Theory of Accountancy (CTA) (07210011)

In order to be admitted to the Initial Test of Competence (ITC) of The South African Institute of Chartered Accountants (SAICA), a candidate must obtain a CTA at an accredited university.

The Certificate in the Theory of Accountancy is only awarded to graduate candidates who have passed the following modules/subjects (*in alphabetical order*) for the field of specialisation, Accounting Sciences at the University of Pretoria (or equivalent modules accepted by the CA Program Co-ordinator):

1. Auditing (ODT) 200, 300, 705
2. Business Management (OBS) 114 or 122
3. Commercial Law (KRG) 110, 120, 200
4. Communication Management (KOB) 183
5. Economics (EKN) 110, 120
6. Financial Accounting (FRK) 100 or 101, 201, 300, 705
7. Financial Management (FBS) 121, 200, 300, 705
8. Informatics (INF) 112 and 281
9. Professional Ethics (BPE) 211
10. Statistics (STK) 110 or (STK) 110 and 161
11. Taxation (BEL) 200, 300, 705

Note that Financial Accounting 705, Auditing 705, Financial Management 705 and Taxation 705 must be passed at this University during the **same examination session**. For this purpose "**the same examination session**" includes the supplementary examination session immediately following the examination session. It however does **not** include any subsequent special examination, due to the fact that the Initial Test of Competence (ITC) of SAICA is already written in January of the next year.

5.3 Test, exam and supplementary examination information (this may change for 2018)

5.3.1 Four joint **continual evaluation tests** (CEV tests) per year, (in addition to other CEV tests that Departments may introduce themselves) will have the following format:

- CEV tests are written in 2 sessions (2 subjects per session) with a 30 minute break between the two sessions.
- Reading time of 10 minutes per 60 minute writing time is allowed during the CEV tests.
- Detail guidance will be communicated in class.

5.3.2 There will be three **test series**: one in April, one in June/July and one in September, and these will be compiled as follows:

- a. April: Four question papers with the following mark allocation: FRK 200 marks, ODT, BEL and FBS 120 marks each. The format of these papers will be communicated to you before the tests take place.
- b. June/July: Two consecutive days with two test sessions per day. The duration of each test session is 3 hours that consists of 30 minutes reading time and 2,5 hours writing time. A range of the mark allocations for the competencies to be tested will be announced.
- c. September: Four question papers with the following mark allocation: FRK 160 marks, ODT maximum 120 marks, BEL and FBS 120 marks each. The format of these papers will be communicated to you before the tests take place.

5.3.3 The **exam** will consist of 4 papers with the following mark allocation: FRK , FBS and ODT 200 marks each and BEL 160 marks.

5.3.4 The **supplementary exams** will commence approximately 6 days after the release of the year-end exam results. The supplementary exams are written over a period of about 10 days and will finish at the latest on 26 November 2018. The mark allocation for

supplementary exams for FRK and BEL are 120 marks each, for ODT a maximum of 120 marks and for FBS a maximum of 150 marks.

In the case of candidates that did not pass all four modules for the Postgraduate Diploma in Accounting Sciences (PGDAS) in the year end exam session, a supplementary exam is granted for the module(s) not passed, provided the candidate achieved a final mark of at least 45% in the relevant module(s).

5.4 Recess

There will be a recess of one week in the last week of April and a recess of approximately two weeks after the June test series.

6. ENQUIRIES

6.1 Academic enquiries

Prof. Johan (JGI) Oberholster
Department of Accounting
University of Pretoria
0002

Room: EMS 2-17
Telephone: (012) 420-2422/3927
Email: johan.oberholster@up.ac.za

6.2 Administrative enquiries and application forms

Ms Gerda (MJ) Du Toit
Department of Accounting
University of Pretoria
0002

Room: EMS 2-52.2
Telephone: (012) 420-2422
Facsimile: 086 602 7731
Email: gerda.dutoit@up.ac.za
Website: <http://www.up.ac.za/-accounting>

6.3 Contact persons in respective departments

DEPARTMENT	CONTACT PERSON	SECRETARY
ACCOUNTING	Prof M Stiglingh	Ms S van den Berg EMS 2-44 Tel: 420-3420
FINANCIAL MANAGEMENT	Prof C H van Schalkwyk	Ms K Jeewa EMS 3-13 Tel: 420-3795
AUDITING	Prof K Barac	Ms T Laubscher EMS 4-88 Tel: 420-4427
TAXATION	Prof T Steyn	Ms M Mokgapa EMS 4-15 Tel: 420-4983

7. FINANCIAL SUPPORT TO POSTGRADUATE STUDENTS

7.1 Bursaries offered by outside institutions

Full details on bursaries offered and awarded by outside institutions, appear in the publication Postgraduate Bursaries and Awards for Study and Research in the Human Sciences, which is obtainable at the Division Bursaries and Loans of the HSRC.

7.2 University of Pretoria postgraduate bursaries

Bursaries for post-graduate studies that do not contain a research component, are not guaranteed.

8. LECTURING TIMETABLE

The various subject courses (modules) are presented on a **full-time basis** only. Note that lectures will already commence on **9 January 2018**. The first FRK 705 and FBS 705 CEV tests will be written on **8 January 2018**.

The PGDAS and CTA Programme is presented in English and in Afrikaans and you should indicate your language selection on your departmental application form and at registration.

8.1 Normal weekly timetable (this may change in 2018)

SUBJECT	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY
FBS 705		(Afr) 08:00 – 12:30		(Eng) 08:00 – 12:30	
ODT 705				(Afr) 08:00 – 12:30	(Eng) 08:00 – 12:30
FRK 705			(Eng) 08:00 – 12:30		(Afr) 08:00 – 12:30
BEL 705		(Eng) 08:00 – 12:30	(Afr) 08:00 – 12:30		

8.2 Lectures outside the normal academic calendar

- **Starting earlier**

- FRK 705 and FBS 705 CEV Tests 1 will take place on 8 January 2018 and lectures commence on 9 January 2018.

Students staying in residence during 2018 **MUST** apply for early accommodation at the Client Service Centre **before the end of November 2017**.

- **Ending later**

- Lectures for the first quarter will continue up to and including 28 March 2018.
- Lectures for the first semester will continue up to and including 29 May 2018.

Details of all the above lectures will be published in the Learners' Guides of the respective academic modules.

**UNIVERSITY OF PRETORIA
CALENDAR 2018
MAIN DATES**

1 January	New Year's Day
3 January	Academic year commences
8 - 19 January	Summer School
8 - 26 January	Registration of senior students
26 - 28 January	Special orientation for non-RSA students
27 January	Welcome Day
29 January - 1 February	1. Registration of first-year students
	2. New first-year students: Orientation programme
2 February	Grouping of large course groups: new first-year students
3 February	INSYNC first-year concert
5 February	Lectures commence for quarter 1 and semester 1
10 February	Anniversary of the University's founding
19 February	Closing date for amendments or cancellation of modules
3 March	Rag
10 March	Open Day
19 March	Wednesday timetable is followed
21 March	Human Rights Day
26 March	Lectures end for quarter 1
27 March	Lectures commence for quarter 2
28 March	1. Friday timetable is followed
	2. Lectures end for April recess
29 March - 9 April	April recess
30 March	Good Friday
2 April	Family Day
10 April	1. Lectures resume after recess
	2. Monday timetable is followed
27 April	Freedom Day
30 April	No lectures
1 May	Workers' Day
29 May	Lectures end for quarter 2 and semester 1
2 - 23 June	Examinations of first-quarter, second-quarter and first-semester modules
16 June	Youth Day
25 - 30 June	Supplementary examinations of first-quarter, second-quarter and first-semester modules

1 - 15 July	July recess
2 - 13 July	Winter School
16 July	Lectures commence for quarter 3 and semester 2
30 July	Closing date for amendments or cancellation of modules
4 August	# I chose UP day
6 August	Thursday timetable is followed
7 August	Friday timetable is followed
9 August	National Women's Day
10 August	No lectures
4 September	Lectures end for quarter 3
5 September	Lectures commence for quarter 4
24 September	Heritage Day
26 September	Spring Day
27 September	Monday timetable is followed
28 September	Lectures end for October recess
29 September - 7 October	October recess
8 October	Lectures resume after recess
26 October	UP International Students Day
1 November	Lectures end for quarter 4 and semester 2
6 - 26 November	Examination of third-quarter, fourth-quarter, second-semester and year modules
28 November - 5 December	Supplementary examinations of third-quarter, fourth-quarter second-semester and year modules
5 December	Academic year ends
16 December	Day of Reconciliation
17 December	Public holiday in terms of legislation
21 December	University closes at 10:00
3 January 2019	Academic year commences

GRADUATION SEREMONIES 2018

11 April	GIBS Graduation Ceremony
12 April – 11 May	Autumn Graduation Ceremonies
03 - 07 September	Spring Graduation Ceremonies
07 December	Graduation Ceremony for LLM in Human Rights

PUBLIC SCHOOL CALENDAR FOR GAUTENG 2018

First quarter	17 January - 28 March
Second quarter	10 April - 22 June
Third quarter	17 July - 28 September
Fourth quarter	09 October - 12 December