



UNIVERSITEIT VAN PRETORIA  
UNIVERSITY OF PRETORIA  
YUNIBESITHI YA PRETORIA

## Faculty of Economic and Management Sciences

Fakulteit Ekonomiese en Bestuurswetenskappe  
Lefapha la Disaense tša Ekonomi le Taolo

### DETAIL GUIDANCE ON POSTGRADUATE SELECTION REGULATIONS FOR THE POSTGRADUATE DIPLOMA (PGD) IN ACCOUNTING SCIENCES

The detail selection guidance set out below, should be read in conjunction with the Postgraduate Selection Regulation contained in the postgraduate yearbook of the Faculty of Economic and Management Sciences.

In essence, the minimum selection requirements of the PGD (Accounting Sciences) are the following:

- Students who completed a BCom (Accounting Sciences) degree or equivalent or bridging course from UP (Commerce Special Undergraduate) should achieve an average of 57% or more for the four third year core modules (BEL 300, FBS 300, FRK 300 and ODT 300); and
- the above-mentioned students should also achieve 53% or more in each of the four core modules listed above; and
- the above-mentioned students should have passed all four core modules listed above simultaneously in the year immediately preceding the year in which they wish to register for the PGD (Accounting Sciences); and
- students from UP must have completed their BCom (Accounting Sciences) in a maximum of 4 years and students from other universities with an equivalent degree, in 3 years.

#### 1. MAXIMUM NUMBER OF STUDENTS ADMITTED PER YEAR

Due to physical and human resource constraints, only **320** students will be selected to enrol for these qualifications. These numbers include students who are allowed to repeat their postgraduate diploma (PGD) in their second year in terms of General Regulation G3.2(a) and 2.1. Preference will be given to students who completed their BCom (Accounting Sciences) or the bridging course at the University of Pretoria. The diversity profile of students will be considered as explained in the point 8 of the General Selection Principles of the Postgraduate Selection Regulation.

## 2. **SELECTION PROCESS**

The selection requirements set out in the introductory paragraph above, are applied to the four categories of students identified hereafter, as follows:

### 2.1 **Category 1: Students from within the Faculty of Economic and Management Sciences**

All UP students meeting the minimum requirements as set out in the Postgraduate Selection Regulation contained in the faculty yearbook for postgraduate studies will be ranked based on their average for the four core modules stipulated in those regulations.

- Selection is based on academic merit only and students will be selected in descending order. As a consequence, those students with the highest average for the four core modules will be selected first and students with the lowest average will be selected last.
- Should the maximum capacity stipulated in 1 above be met before all UP students who comply with the minimum requirements have been accommodated, the students at the lowest end of the ranking list will not be selected.
- UP students who were registered for and failed the PGD (Accounting Sciences) in the preceding academic year, but who passed two of their year modules, will be allowed to repeat their PGD automatically in the following year. Their numbers will thus have a limiting impact on the spaces available for third year students who applied to be selected for the PGD for the first time.
- If maximum capacity has not been reached after taking into account the above two groups of UP students, those UP students who failed their PGD (Accounting Sciences) in the immediately preceding academic year without passing at least two PGD modules will be considered for re-admission. Only potential repeat candidates who achieved an average of 45% or above during this preceding year for their four PGD year modules and 40% or more in each of their four PGD year modules, will be selected. Potential repeat candidates who maintained the average of 45% or more, but achieved 50% or more for any one of the PGD year modules will be allowed to achieve 35% or more in another failed PGD year module. Selection is based on academic merit only and students will be selected in descending order commencing with those with the highest average for the four core PGD modules and concluding with students with the lowest average. Students with averages below the point where maximum capacity is reached will not be selected.

## 2.2 Category 2: Students from other South African universities

Should maximum capacity not be reached after applying the selection guidance set out in 2.1 above, only excellent students from other SAICA accredited universities will be considered based on academic merit. This approach is aligned with the premise that the CA education unit at UP does not set up students for failure. Furthermore, consideration is given to the fact that the allocation of syllabus content of the CA programme between undergraduate and postgraduate qualifications, differs from one university to the next.

Taking into account the information in the previous paragraph and in line with the reference to additional admission requirements as stipulated in point 3 of the General Selection Principles in the Postgraduate Selection Regulation, the following additional admission requirements are considered when assessing academic merit:

- Firstly, students who failed **any** of their core modules during the course of their SAICA accredited undergraduate degree will immediately be disqualified from being selected; and
- secondly, students from other accredited universities must have completed their accredited degrees in minimum time; and
- thirdly, only students from other SAICA accredited universities who **passed all four** the core modules (Accounting 3, Auditing 3, Financial Management 3 and Taxation 3) **simultaneously** in the year immediately preceding their first attempt at the PGD (Accounting Sciences) at UP will be considered; and
- fourthly, only students from **other SAICA accredited universities** (excluding UNISA) who passed all four the core modules simultaneously as set out in the previous paragraph and achieved an average of at least 67% for the four core modules and a minimum of 63% in each of their four core modules will be considered. In the case of **UNISA** students holding a SAICA accredited undergraduate degree, only students who passed all four the core modules simultaneously as set out in the previous paragraph and achieved an average of at least 72% for the four core modules and a minimum of 68% in each of their four core modules will be considered.

## 2.3 Category 3 and Category 4 students

Only a limited number of South African universities (**no** Universities of Technology appear on this list) are accredited by SAICA to award SAICA accredited degrees. Students from these two categories can therefore never hold SAICA accredited degrees and will thus be disqualified from selection for the PGD (Accounting Sciences) at UP automatically.