



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

# CA Programme

## Department of Accounting

Information Brochure for full-time Postgraduate Diploma  
in Accounting Sciences  
**(07220036)** and the  
associated Certificate in the Theory of Accountancy

# 2022

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## 1. INTRODUCTION

The full-time 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 / CTA 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 / CTA depends on your commitment. The Departments presenting these Financial Sciences modules strive to mold students academically and ethically in order to become professionally educated Chartered Accountants, (CA(SA)s), and Registered Auditors.

The PGDAS / CTA is offered on a **full-time** basis only.

## 2. IMPORTANT DATES

- Closing date for applications (Only SAICA accredited undergraduate programmes should apply) :
  1. UP Electronic PGD application: All UP students must apply electronically on the Student Portal. Internal applications close on **17 September 2021**.  
  
Departmental electronic PGD application and signed PDF copy emailed: Students from the University of Pretoria must submit by **8 October 2021**.
  2. Top performing students from other SAICA accredited programmes and SA universities should apply on the UP website by **8 October 2021**.  
  
Departmental electronic PGD application and signed PDF copy emailed: Students from other universities must submit by **31 October 2021**.
  3. International students currently studying at UP must submit the above by **17 September 2021**.
- Selection communication (clickUP/email) : Latest 24 December 2021

- **Contracts** : All contracts must be submitted as described in the admission letter received by you. This admission letter will appear on your Student Portal under the header for Communication.
- **Registration** : All PGDAS <sup>(i)</sup> students **MUST REGISTER ONLINE.**
- **Information session** : Wednesday 20 January 2022 in Economic & Management Sciences Building, Hall 2-150/2-151 directly after FRK 705 CEV 1.
- **FRK 705 CEV Test 1** •NOTE (ii)• : 20 January 2022
- **First semester lectures commence** •NOTE (iii)• : 20 January 2022
- **Second semester lectures commence** : 12 July 2022
- **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 to assist you via email with registration enquiries. Enquiries can be directed to Ms Fhumulani Badugela, Faculty Administration at fhumulani.badugela@up.ac.za.

•NOTE (ii)• For the scope of the FRK 705 CEV test, please refer to the separate admission letter that will be sent to you by email and also to the website of the Department of Accounting. Note that the CEV test is written on 20 January 2022. You will **not** be writing CEVs in **Auditing 705, Financial Management 705 and Taxation 705** on this date.

•NOTE (iii)• The first FRK 705 CEV test will be written on 20 January 2022 and lectures will commence on 20 January 2022 after the CEV. During the period 20 January 2022 to 28 January 2022, the following lectures will be presented:

Date	Time	Group 1 EMS 2-150	Group 2 EMS 2-151
20 January 2022	12:30 – 14:45	FBS 705 (EMS 2-152)	
21 January 2022	08:00 – 13:00	FBS 705 (EMS 2-152)	
24 January 2022	08:00 – 13:00	FBS 705 (EMS 2-152)	
25 January 2022	08:00 – 10:15	FRK 705	FRK 705 (video)
	10:45 – 13:00	FRK 705 (video)	FRK 705
26 January 2022	08:00 – 10:15	FRK 705	FBS 705
	10:45 – 13:00	FBS 705	FRK 705
27 January 2022	08:00 – 10:15	FBS 705	FRK 705 (video)
	10:45 – 13:00	FRK 705 (video)	FBS 705
28 January 2022	08:00 – 10:15	ODT 705	FRK 705
	10:45 – 13:00	FRK 705	ODT 705

Students staying in residence during 2022, **MUST** apply for early accommodation at the Client Service Centre **before the end of November 2021.**

### 3. ADMISSION REQUIREMENTS

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

#### 3.1 Basic requirements

3.1.1 UP students who want to be admitted to the PGDAS / CTA in 2022, are herewith notified of the following admission requirements:

A candidate may be admitted to the PGDAS / CTA in 2022 on condition that they obtained at least the following marks in **2021**:

- (a) an average final mark of 55% 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.

**NOTE:** Students will **not** be selected for the PGDAS / CTA if they wrote special exams in terms of the normal UP regulations.

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. The written justification should be emailed to **pgd-acc-ems@up.ac.za**. Students with shorter degree completion times will receive preference, where after candidates with longer completion times will be considered if capacity allows. This condition will be strictly applied at the end of 2021 for the PGDAS / CTA of 2022.

3.1.2 Since capacity on the PGDAS/CTA is limited, only top performing candidates who have obtained an accredited BCom (Accounting Sciences) degree or equivalent from another university in **2021** are invited to apply (*to be assessed and approved on application to the University of Pretoria*):

- (a) Candidates applying in this category will only be considered if they exceed the selection requirements for UP students set out under 3.1.1 above, by at least 10%. In addition, students from other universities must have completed their undergraduate degrees in minimum time, not have failed any of the four core modules at any time during their degree and only the best candidates from this pool will be selected after all UP students meeting the selection requirements have been accommodated. Applications of students from outside UP are only accepted if capacity is available and UP students will receive preference.

## 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 2021:

Candidates that are registered at UP currently (third years) will receive this brochure when it is handed out in class (or made available virtually). The brochure is also available on our webpage (<https://www.up.ac.za/-accounting/article/35678/postgraduate-courses>).

Candidates that are current UP students (third years or in Commerce Special Undergraduate) must apply on the UP website for the PGDAS electronically/online by 17 September 2021.

UP students who applied electronically will by 24 September 2021, receive an email containing a link that they must click on to complete a departmental electronic application form. **NOTE:** The email will be sent to your UP email address. This electronic departmental application form and a signed PDF copy thereof must be completed and submitted via email to **pgd-acc-ems@up.ac.za** by 8 October 2021.

### DEPARTMENTAL APPLICATION PROCESS

On receipt of the email with the link to the departmental electronic application form, follow the following steps:

1. Ensure that you are close to a printer and your device is linked to it.
2. Ensure that you have a clear recent photograph of yourself on hand as well as a black pen.
3. Click on the link to open the departmental electronic application form and complete it fully and accurately.
4. Once you have completed the departmental electronic application form, PDF it and print it.
5. Check the content of the printed form, correct any errors manually and read the declaration of consent in respect of releasing your information to SAICA and then sign the form certifying agreement and correctness of content.
6. Submit the signed PDF form with the attached photograph via email to **pgd-acc-ems@up.ac.za** by 8 October 2021.
7. All the above must be completed by 8 October 2021 at 15h00.

Note that if the completed electronic departmental application form is not submitted and received by 8 October 2021 (for UP students only), your application will be cancelled.

### 4.2 Candidates who are top performing candidates and from other SAICA accredited undergraduate programmes and universities:

Candidates who are not current UP students (third years from other universities in 2021) must apply on the UP website by 8 October 2021. No late applications will be accepted.

Excellent students from other SAICA accredited programmes and universities who applied electronically at UP will by 22 October 2021 receive an email containing a link that they must click on to complete a departmental electronic application form. This electronic departmental application form must be completed, signed and a PDF copy submitted by

31 October 2021 at 15h00 and applicants from outside UP are requested to follow exactly the same **DEPARTMENTAL APPLICATION PROCESS** set out under 4.1 above. However, the date in point 6 will change to 31 October 2021 and signed forms etc. must be sent to the following email address **pgd-acc-ems@up.ac.za**.

Note that if the electronic departmental application form is not received by 31 October 2021 (for excellent students from other SAICA accredited undergraduate programmes and universities), your application will be cancelled and ignored. We will request final academic records later on to conclude the selection process.

4.3 Selected candidates (from 4.1 and 4.2) will be advised of the outcome of selection per clickUP by 24 December 2021 at the latest and there after emails will be sent. **Please do not enquire before 24 December 2021.**

#### 4.4 **Students from outside South Africa**

All international citizens have to obtain a valid Study Visa to study at the University of Pretoria as well as proof of membership of a medical insurance scheme as prescribed by the University and should be in possession of both these documents to formally register at UP. Detail information in this regard are available on the University website: [www.up.ac.za](http://www.up.ac.za) and should be complied with strictly and in all respects.

### 5. **PROGRAMME STRUCTURE**

#### 5.1 **Postgraduate Diploma in Accounting Sciences (07220036)**

This **full-time** diploma is the specialised postgraduate diploma for candidates who are preparing for the relevant examinations of the South African Institute of Chartered Accountants. The postgraduate diploma, just like an Honours degree, provides access to Master's study, should a student wish to pursue that at a later stage.

##### 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 CTA is only awarded to postgraduate candidates who have passed the following modules/subjects (*in alphabetical order*) for the field of specialization: Accounting Sciences, at the University of Pretoria (or equivalent modules accepted by the CA Programme Coordinator):

1. Auditing (ODT) 200, 300, 705
2. Business Management (OBS) 114
3. Commercial Law (KRG) 110, 120, 200
4. Communication Management (KOB) 283
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 264
9. Professional Ethics (BPE) 211
10. Statistics (STK) 110
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, but **not** special examinations. No special examinations may be written.

## 5.3 Test, exam and supplementary examination information (this may change for 2022)

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 normally written in 2 sessions (2 modules 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 and one in August/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: 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. August/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 **final 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 15 days and will finish at the latest on 25 November 2022 provided all goes according to plan. 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 who did not pass all four modules of the Postgraduate Diploma in Accounting Sciences (PGDAS) during 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

**NOTE:** The recess periods for the PGDAS / CTA do not coincide with the normal UP recess periods.

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 (email communication is preferred)

Mr Andrew van der Burgh  
Department of Accounting  
University of Pretoria

Room: EMS 2-44  
Telephone: (012) 420-4488  
Email: a.vanderburgh@up.ac.za

### 6.2 Administrative enquiries and application forms

Department of Accounting  
University of Pretoria

Email: [pgd-acc-ems@up.ac.za](mailto:pgd-acc-ems@up.ac.za)  
Website: <http://www.up.ac.za/-accounting>

### 6.3 Contact persons in respective departments

<i>DEPARTMENT</i>	<i>CONTACT PERSON</i>	<i>ASSISTANT</i>
ACCOUNTING	Prof M Stiglingh	Ms S van den Berg EMS 2-44 sandra.vandenberg@up.ac.za
FINANCIAL MANAGEMENT	Prof J Hall	Ms K Jeewa EMS 3-13 khatija.jeewa@up.ac.za
AUDITING	Prof K Plant	Ms T Laubscher EMS 4-88 tania.laubscher@up.ac.za
TAXATION	Prof AW Oguttu	Ms M Mokgapa EMS 4-15 monicca.mokgapa@up.ac.za

## 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 postgraduate studies that do not contain a research component, are not guaranteed and are awarded very seldom, if ever.

## 8. LECTURING TIMETABLE

The various subject courses (modules) are presented on a **full-time basis** only. Note that lectures will already commence on **20 January 2022**. The first FRK 705 CEV test will be written on **20 January 2022**.

The full-time PGDAS / CTA is presented in English only.

**8.1 Normal weekly timetable (this may change in 2022). Detail timetables per module will be handed out at the first information session on 20 January 2022.**

**Group 1: (EMS 2-150)**

SUBJECT	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY
BEL705	Refer to the note below this timetable	08:00-10:15		10:45-13:00	
FBS705		10:45-13:00		08:00-10:15	
FRK705			08:00-10:15		10:45-13:00
ODT705			10:45-13:00		08:00-10:15

**Group 2: (EMS 2-151)**

SUBJECT	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY
BEL705	Refer to the note below this timetable	10:45-13:00		08:00-10:15	
FBS705		08:00-10:15		10:45-13:00	
FRK705			10:45-13:00		08:00-10:15
ODT705			08:00-10:15		10:45-13:00

**NOTE:** You are advised to **immediately** refer to the work programme for 2022 in the respective modules' learner guides in order to identify the Mondays during the 2022 academic year on which CEV tests are to be written, or on which lectures have been scheduled.

**8.2 Lectures outside the normal academic calendar**

• **Starting earlier**

- FRK 705 CEV Test 1 will take place on 20 January 2022 and lectures also commence on 20 January 2022.
- Second semester lectures commence on Tuesday 12 July 2022.

Students staying in residence during 2022 **MUST** apply for early accommodation at the Client Service Centre **before the end of November 2021**.

• **Different dates for the end of the first quarter and semester**

- Lectures for the first quarter will continue up to and including 31 March 2022.
- Lectures for the first semester will continue up to and including 31 May 2022.

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

**9. COMMERCE SPECIAL UNDERGRADUATE (07180001)**

9.1 UP students who have not attained the admission/selection requirements for the PGDAS / CTA after completing their BCom (Accounting Sciences) degree in either three or four years, will be allowed to enroll for Commerce Special Undergraduate (07180001) in order to improve their marks with a view to selection for the next PGDAS / CTA intake. This in effect means that UP students are allowed a maximum of 5 years to qualify for selection to the PGDAS / CTA, but must have graduated after a maximum of 4 years. Students who elect to improve their marks via the Commerce Special Undergraduate, must enroll for FRK 300, BEL 300, FBS 300 and ODT 300 simultaneously.

- 9.2 UP students who did not complete their BCom (Accounting Sciences) degree in the year immediately preceding the PGDAS / CTA, but earlier, will be required to register for Commerce Special Undergraduate (see modules in 1 above) to ensure that their knowledge is up to date and they have the best possible chance of succeeding.
- 9.3 Students with non-SAICA accredited undergraduate accounting degrees with Financial Accounting, Financial Management and Auditing/Internal Auditing all at third year level and Taxation on at least 2<sup>nd</sup> year level, may apply for Commerce Special Undergraduate (see modules in 1 above). However, they must have attained:
- an average of 70%, on a third-year level, for their Financial Accounting, Financial Management and Auditing/Internal Auditing modules;
  - at least 60% for Taxation 2 or Taxation 3; and
  - have completed their prior degree in a maximum of three years.

Depending on their offering of undergraduate modules, Commercial Law or other modules may be added to the syllabus of Commerce Special Undergraduate to ensure equivalence with the BCom (Accounting Sciences) degree after completing the Commerce Special Undergraduate.

#### **9.4 The application procedures are as follows:**

1. If you **are not** currently a registered student in the Faculty of Economic and Management Sciences, you must complete an online application for Commerce Special Undergraduate (07180001). Closing date for online applications is 19 December 2021.

**Link:** <https://www.up.ac.za/online-application>

2. If you **are** a registered student in the Faculty of Economic and Management Sciences, you must complete an internal application on your Student Portal. The closing date for internal applications for Commerce Special Undergraduate (07180001) is 30 January 2022.
3. All queries pertaining to Commerce Special Undergraduate should be directed to Mrs Alta Erasmus on [alta.erasmus@up.ac.za](mailto:alta.erasmus@up.ac.za)

The latest **MAIN DATE CALENDAR** of UP is available on the follow link:  
<https://linus.up.ac.za/calendars/>