

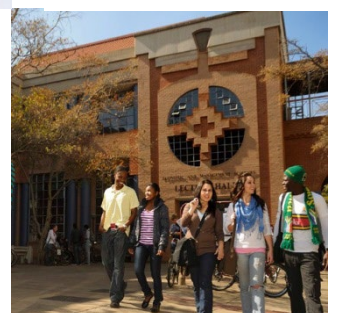


UNIVERSITEIT VAN PRETORIA
UNIVERSITY OF PRETORIA
YUNIBESITHI YA PRETORIA



2025

**Department of Financial Management
Bachelor of Commerce Honours
specialising in Financial Management
Sciences (07240207)**



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1 INTRODUCTION

1.1 Summary Guidance on Postgraduate Selection for the BComHons in Financial Management Sciences

The detailed 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. Should you not have access to this document, please click [here](http://www.up.ac.za/new-students-undergraduate/article/268887/jaarboek-inligting) before proceeding or go to <http://www.up.ac.za/new-students-undergraduate/article/268887/jaarboek-inligting>. In essence, the minimum selection requirements of the BComHons in Financial Management are the following:

Final year students from the University of Pretoria	<ul style="list-style-type: none">• Completed Bachelor of Commerce in Financial Sciences degree <i>before</i> commencement of the Honours degree; <i>and</i>• A weighted average of 65% for the following modules at 300 level:<ul style="list-style-type: none">- Financial Management (FBS); <i>and</i>- Business Accounting (BAC) or Financial Accounting (FRK)• Write the Financial Management Entrance Examination (when deemed necessary by the selection committee) and achieve a mark of at least 65%.
All other applicants	<ul style="list-style-type: none">• Completed relevant Bachelor of Commerce degree <i>before</i> commencement of the Honours degree; <i>and</i>• A weighted average of 65% for the following modules at NQF new level 7 (final year at most institutions):<ul style="list-style-type: none">- Financial Management; <i>and</i>- Financial Accounting; <i>and</i>• Write the Financial Management Entrance Examination and achieve a mark of at least 65%.

a. MAXIMUM NUMBER OF STUDENTS ADMITTED PER YEAR, DIVERSITY CONSIDERATIONS AND RESEARCH FOCUS AREAS

- Due to physical and human resource constraints, a **maximum number** of 50 students will be selected to enrol for this qualification.
- The **diversity profile of students** is currently not a consideration.
- The **research areas** of the department are broadly management accounting, corporate finance, financial decision-making, behavioural finance and portfolio management

b. SELECTION PROCESS

The selection requirements set out in the introductory paragraph are applied to the two categories stipulated in that section.

Applicants that meet the admission requirements (final year BCom Financial Sciences UP students plus all other applicants) are collectively ranked based on the admission requirements. In the event that more than 50 applicants meet all the minimum admission requirements, the top 50 applicants, based on the average mark for Financial Management and Financial/Business Accounting in the third year or marks obtained in the entrance examination, will be selected.

1.2 The BComHons specialising in Financial Management Sciences

Obtaining the degree BComHons specialising in Financial Management Sciences is the first important step on the postgraduate study ladder. The career opportunities in the financial discipline are numerous. The majority of decisions taken by the management of all business concerns have a financial implication. Therefore, a strong foundation of the financial discipline is required for people to approach and solve business decisions on a scientific basis. Postgraduate study could make a significant contribution to this with graduates who:

- have the underlying scientific knowledge of the financial discipline;
- are willing to identify and accept opportunities and challenges in the financial world; and
- are willing to work hard and obtain the required experience.

No university can claim to produce ready-made financial managers. This is also not the purpose of the postgraduate training in Financial Management Sciences at the University of Pretoria. A large part of that which the student must ultimately know and be to qualify as successful manager, can only be instilled by practical experience and personal development. The main requirement, however, is that the student must have the potential ability to eventually fill a management position. The student therefore needs to be prepared for this goal. He or she needs to get a broad perspective of the many variables they will have to deal with as a financial manager.

2 REQUIREMENTS FOR ADMISSION TO HONOURS STUDY

An applicant must meet the following criteria to be eligible for the BComHons specialising in Financial Management Sciences:

- Faculty admission requirements;
- Degree-specific admission requirements; and
- Requirements specific to international applicants.

2.1 Faculty Admission Requirements

The following admission requirements are applicable to all applicants who wish to be considered for a BComHons degree at the University of Pretoria, Faculty of Economic and Management Sciences:

- Mathematics at Grade 12 level or another qualification in Mathematics, Statistics or Mathematical statistics deemed adequate by the head of department.
- A pass mark in the following modules (or equivalent as deemed by faculty administration):
 - Financial Accounting 1;
 - Economics 1;
 - Statistics 1; and
 - One of the following:
 - Business management 1; or
 - Marketing management 1; or
 - Public administration 1; or
 - Industrial and organisational psychology or equivalent modules passed at another institution as approved by the Departmental Postgraduate Selection Committee in consultation with the Dean.
- The Departmental Postgraduate Selection Committee concerned, reserves the right to set additional admission requirements.

2.2 Degree Specific Admission Requirements

Prerequisites for admission to the degree BComHons specialising in Financial Management Sciences	
Applicants	Minimum criteria for admission:
Final year BCom students from the University of Pretoria, completing the degree in the year preceding the honours year.	<ul style="list-style-type: none"> Completed relevant Bachelor of Commerce degree <i>before</i> commencement of the Honours degree; <i>and</i> An average of 65% for the following modules at 300 level*: <ul style="list-style-type: none"> Financial Management (FBS 310, FBS320); <i>and</i> Business Accounting (BAC300). Write the Financial Management Entrance Examination (when deemed necessary by the selection committee) and achieve a mark of at least 65%. <p><i>* Should an applicant not meet this requirement, the student can repeat the modules for non-degree purposes to improve their marks. In this case, the student must repeat <u>all financial management and financial accounting third-year modules</u>.</i></p> <p>NB: Closing date for applications: 30 September 2025</p>
Applicants from other South African Universities, students from the University of Pretoria who completed their degrees before the year preceding the honours year.	<ul style="list-style-type: none"> Completed relevant Bachelor of Commerce degree <i>before</i> commencement of the Honours degree; <i>and</i> An average of 65% for the following modules at NQF new level 7 (final year at most institutions): <ul style="list-style-type: none"> Financial Management; <i>and</i> Financial Accounting; <i>and</i> <i>Latest academic record should be included in the application. If degree is completed, a complete academic record should be attached to the application. If the student is currently in the third year of studies, the registered third year modules should reflect on the academic record (even if the marks are not available yet). Failure to attach the correct academic record which reflects registered third year modules as explained above will affect your application negatively.)</i> Only applicants that meet the above requirements will be selected to write the Financial Management Entrance Examination and must achieve a mark of at least 65%. Complete Appendix A which is to accompany your application form as supporting documentation. <p>NB: Closing date for applications 30 September 2025</p>
BCom Accounting Sciences students from the University of Pretoria.	<ul style="list-style-type: none"> Completed BCom Accounting Sciences degree <i>before</i> commencement of the Honours degree; <i>and</i> Applicants will be required to write the Financial Management Entrance Examination and must achieve a mark of at least 65%. Complete Appendix A which is to accompany your application form as supporting documentation. <p>NB: Closing date for applications: 30 September 2025</p>

International applicants	<ul style="list-style-type: none"> Completed relevant Bachelor of Commerce degree <i>before</i> commencement of the Honours degree; <i>and</i> An average of 65% for the following modules at NQF new level 7 (final year at most institutions): <ul style="list-style-type: none"> Financial Management; <i>and</i> Financial Accounting; <i>and</i> Only applicants that meet the above requirements will be selected to write the Financial Management Entrance Examination and must achieve a mark of at least 65%. Complete Appendix A which is to accompany your application form. <p>NB: Closing date for applications: 31 August 2025</p>
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Applicable to all applicants

A maximum of 60 applicants will be admitted to the programme. In the event that more than 60 applicants meet all the minimum admission requirements, the 60 applicants with the highest averages for the 300 level modules (final year UP students) or Entrance examination (all other applicants) are selected.

Only applicants who comply with the admission requirements set out in this document will be considered for selection. However, meeting the requirements does not guarantee admission as only a limited number of students can be accommodated. The Selection Committee reserves the right to add additional admission requirements to the selection process when deemed necessary.

Note: The department receives a substantial number of applications of which many meet the minimum admissions requirements. As a result, several applicants who meet the minimum requirements but are not in the top 50 are rejected.

2.2 Requirements Specific to International Applicants

- For foreign qualification holders; one of the requirements to be considered for postgraduate studies at the University of Pretoria is a Certificate of Evaluation issued by the South African Qualifications Authority (SAQA). The purpose of the SAQA evaluation is the recognition of foreign qualifications in terms of the South African National Qualifications Framework (NQF).
 - Postgraduate applicants may complete their UP online application without their SAQA certificate, however, we strongly encourage applicants to begin the process of applying for the SAQA certificate as soon as possible.
 - Postgraduate applications may be considered for conditional admission while an applicant is awaiting their SAQA certificate to be issued.
 - Postgraduate applicants who receive final admission and are registered, a SAQA certificate will be required during the first year of registration.
 - Please contact the South African Qualifications Authority directly for further information on the foreign qualification evaluation process. The University of Pretoria is not involved in the application process for SAQA Evaluation Certificates. Detailed information is available on the website at <https://www.saqa.org.za/services/evaluation-of-foreign-qualifications/>
- For international applicants whose previous qualification was conducted and completed in a language other than English; completed English Proficiency test results may be required.
 - English Proficiency tests that are acceptable are; TOEFL or IELTS or Pearson Test of English Academic or Oxford Test of English.

- Applicants may complete the UP online application without the English Proficiency test; the faculty will communicate with you should the English Proficiency test results be required.
- Please contact the Postgraduate International Enrolment office at pginternational@up.ac.za or +27 (0)12 420 8369
- The Departmental Postgraduate Selection Committee concerned, reserves the right to set additional admission requirements.
- International students who receive final admission should start the VISA Application process and gather all relevant documentation well in advance, in order to avoid any VISA approval delays. Visa approval delays can affect your place in the Honours program.
- In order for the immigration hold to be lifted during registration, please upload a copy of your passport, study visa for UP and the 12 months SA medical aid cover for the year, onto your student portal.
- If you have applied for a visa and you have the SA VFS RECEIPT, then you can upload the receipt. (WE UNFORTUNATELY DO NOT ACCEPT VISA APPLICATION RECEIPTS FROM OUTSIDE SA)
- Please contact the International Cooperation Division at jenny.lambinon@up.ac.za or +27 (0)12 420 4024
- For further information on postgraduate studies visit: <https://www.up.ac.za/postgraduate-studies>

3 APPLICATION PROCESS AND CLOSING DATES

The following section describes the application process. It includes relevant closing dates, an application checklist and contact information should you have any specific queries. **Should an applicant not submit all the required supporting documents by the admission deadline, the application will be deemed “Incomplete”. Only complete applications will be evaluated by the Department of Financial Management.**

3.1 General

See Appendix E for the steps to Apply Online. For current student see Appendix C.

Applicants must complete an application for *every degree* they wish to be considered for. Should an applicant, for example, wish to apply for BComHons specialising in Financial Management Sciences and BComHons Investment Management, an application for each of the degree programs is required. International applicants must meet additional application requirements. Please refer to the section “Requirements specific to international applicants”.

3.2 Timeline and Closing Dates

Date	Event
31 August 2025	Closing date for international applications
30 September 2025	Closing date for all other applications
31 July to 31 October 2025	Processing of applications
TBC	Entrance examination
Mid-December 2025 – Mid-January 2025	Final selection concluded
Mid-December 2025 – Mid-January 2025	Status of remaining applications communicated to applicants via online portal <u>by faculty administration (not the Department of Financial Management)</u> .
January –February 2025	As per student portal online communication from faculty administration, admitted students may register (instructions online). See section 7
January 2025	Compulsory information session (Date, time and venue TBC)

3.3 Applications Enquiries

- **For difficulties associated with your online application, please contact:**
Ms Khomotso Matabane
Email: khomotso.matabane@up.ac.za
Tel: 012 420 3064
- **Information regarding application forms, closing dates, fees, etc.:**
Client Services Center: University of Pretoria
Email: ssc@up.ac.za
Tel: 012 420 3111

3.4 Entrance examination

Date and time: TBC (Mid-end November)
Time: Arrival at 8:30. Examination commence at 9:00.
Venue: To be confirmed closer to the time.

For information regarding the structure and content of the entrance examination see Appendix B.
Please note that only applicants that meet the degree-specific admission requirements as mentioned in Section 2.2 may be invited to write the entrance examination.

Important: Applicants can only write the entrance examination on the UP campus on the date and time specified. It is the applicant's responsibility to ensure availability. No special arrangements regarding different times or locations can be accommodated.

4 FINANCIAL SUPPORT TO POSTGRADUATE STUDENTS

- a) For information regarding postgraduate scholarships, please contact visit:
<https://www.up.ac.za/funding>
- b) For quotations on tuition fees, please contact:
Dial 012 420 3111. Listen to the prompts and select the option for account queries. Have your UP student number ready.

5 GENERAL ENQUIRIES

E-mail: dfmhonours@up.ac.za

6 REGISTRATION FOR HONOURS STUDIES

Registration can take place online or in person. Please refer to faculty communication. Note especially the times when candidates must submit their completed registration forms **after payment of the applicable deposits**. For **online registration and contract enquiries, please contact:**

Ms Khomotso Matabane
Email: khomotso.matabane@up.ac.za
Tel: 012 420 3064

7 COURSE COMPILATION

	Modules	Credits
FIN 704	Research Report 704	30
FIN 701	Advanced Corporate Finance 701	30
FIN 702	Strategic Management Accounting 702	30
FIN 703	Corporate Performance and Risk Management 703	30
Total		120

Note: All modules are compulsory

8 LECTURE TIMES AND DATES

The University of Pretoria is a residential university and not a distance learning institution. **Attendance of lectures and assessments are compulsory** and students will be required to report to campus during business hours. Students will not be able to complete the programme BComHons specialising in Financial Management Sciences online or via distance learning.

The honours lecture timetable as well as the test timetable will be made available at the beginning of the academic year. Compulsory lectures are scheduled for Monday-Thursday at 15:30-17:30 in the afternoons. Students will be required to be available for other meetings and activities during business hours on an ad hoc basis.

9 FULL TIME VERSUS PART TIME STUDENTS

A full-time student is a student that intends to complete the BComHons degree over one year while a part-time student does so over two consecutive years. However, due to the strenuous nature of the programme, it is not recommended that students work full-time while studying towards this degree. It is recommended that a student with full-time work commitments complete the program part-time (i.e. over two consecutive years).

A student who registers as a full-time student in the first academic year may, due to whatever reason (i.e. work opportunity, etc.), decide to deregister certain subjects and continue part-time, therefore completing the degree over two years. Do note that this may result in fees still being due for deregistered subjects in the applicable academic year.

A student for an honours degree must however complete his or her study **within two years**. A student must also **pass at least two modules** in the first year to be allowed to continue to the second year. **Attendance of lectures and assessments are compulsory**, part-time students will not be able to complete the modules via distance learning.

If you decide to study part-time, we recommend that the following subjects are taken in the first year of study:

- FIN 702
- FIN 703

10 LANGUAGE MEDIUM

The honours programmes in the Department of Financial Management are presented in English.

11 SUBJECT CONTENT

11.1 Research Report (FIN 704)

- | | |
|--|--------------------------------|
| • The role of research in the organization | • Research planning and design |
| • Conceptualizing scientific thinking | • Data collection and analysis |
| • The research process | • Research report |

11.2 Advanced Corporate Finance (FIN 701)

- Objectives of financial management
- Risk and return
- Required rate of return and the cost of capital
- Capital structure theory
- Valuation
- Capital investment decisions
- Leasing
- Dividend decision and long-term financing
- Economic Value Added
- Sustainable growth
- Convertible bonds
- Financial analysis
- Financial planning and control
- Mergers and acquisitions
- Working capital management
- International investments
- International treasury
- Aspects of behavioural corporate finance

11.3 Strategic Management Accounting (FIN 702)

- Setting objectives
- Appraising the environment
- Position appraisal and analysis
- Evaluating strategic options
- Implementing and controlling plans

11.4 Corporate Performance and Risk Management (FIN 703)

- Advanced management accounting (MA)
- Modern MA techniques
- Pricing techniques
- Alternative performance measurement
- Advanced project appraisal
- Decision-making under risk and uncertainty
- Risk management and the risk management process including identification, evaluation, control and financing within the corporate structure
- Different definitions, categorisations and classifications of risk
- Corporate governance and ethics
- Control systems for organisational activities and resources
- Risk management and internal controls
- Process and purposes of audit in the context of internal control systems
- Financial risks facing an organisation; Alternative risk management tools
- Benefits and risks associated with information related systems
- International risk management.
- Interest rate risk management
- Exchange rate risk management

12 PROFESSIONAL TRAINING

12.1 CIMA – Chartered Institute of Management Accountants

Acquiring the degree BComHons specialising in Financial Management Sciences is the first step in the international professional world of the Chartered Management Accountant. The Chartered Institute of Management Accountants (CIMA) is the professional body of the Chartered Management Accountant with its headquarters in the United Kingdom.

The CIMA qualification will equip you with the skills and strategy you need to operate in today's dynamic financial environment. It will also give you the ability and knowledge required by modern organisations, which need to be both strategic and reactive in ever changing markets. CIMA members are attractive to business because they have a wide and varied skills set. CIMA students come from a diverse range of academic disciplines, not necessarily related to business or numeracy.

Undoubtedly, CIMA is for those looking to gain more than traditional accounting skills, clearly differentiating it from other accountancy bodies. Completing the qualification will enable you to interpret data and convert it into meaningful information needed to drive organisations into the future. You will understand the dynamics of how economics work and grow, how the mechanisms of the market system work and how organisations can exploit an ever more turbulent business environment. By gaining this knowledge means that your career potential goes far beyond pure finance. You could be involved in strategic planning, business analysis or consulting.

Year after year, the world's most prestigious employers put CIMA at the top of their list of preferred finance qualifications. CIMA could be your passport to career success in any field you choose: commerce, financial services, consultancy, government, the public sector or manufacturing.

For more details:

- Visit <https://www.aicpa-cima.com/home>
- <https://myfuture.cimaglobal.com/starting-a-career-in-management-accounting/>
- CIMA South Africa. T. +27 (0) 10 500 9096 or +27 (0) 11 788 8723
- E-mail: johannesburg@aicpa-cima.com

Subject Comparison

UNIVERSITY OF PRETORIA DEGREE	YOUR DEGREE
SUBJECT (Summary of Curriculum)	Subject(s) Name corresponding with UP subjects (Add copy of your Curriculum)
Financial Accounting I	
<p>The nature and function of accounting; the development of accounting; financial position; financial result; the recording process; processing of accounting data; accounting treatment of VAT; elementary income statement and balance sheet; flow of documents; accounting systems; introduction to internal control and internal control measures; bank reconciliations; control accounts; adjustments; financial statements of a sole proprietorship; the accounting framework.</p> <p>Property, plant and equipment; intangible assets; inventories; liabilities; presentation of financial statements; enterprises without profit motive; partnerships; companies; close corporations; cash flow statements; analysis and interpretation of financial statements.</p>	
Financial Accounting II	
<p>To use a conceptual understanding of intermediate foundational knowledge of International Financial Reporting Standards (IFRS) in order to prepare, present and interpret company and basic group company financial statements in a familiar business context and to propose clear solutions with adequate justification to solve financial problems in an ethical manner.</p>	
Financial Accounting III	
<p>To use a conceptual understanding of comprehensive and integrated foundational knowledge of International Financial Reporting Standards (IFRS), basic foundational knowledge of IFRS for small and medium-sized enterprises (IFRS for SMEs) and basic foundational knowledge of Generally Recognised Accounting Practice (GRAP), in order to proficiently prepare, present and interpret company and complex group company financial statements in an unfamiliar business context and to propose appropriate solutions with compelling justification to solve financial problems in an ethical manner.</p>	

UNIVERSITY OF PRETORIA DEGREE	YOUR DEGREE
SUBJECT (Summary of Curriculum)	Subject(s) Name corresponding with UP subjects (Add copy of your Curriculum)
Financial Management II	
Financial Management/Corporate Finance Framework and purpose of financial management; understanding financial statements, analysis of financial statements for decision making; time value of money; risk and return relationships; business valuation; short-term planning; current asset management; long-term financing decisions.	
Cost/Management Accounting The purpose and functioning of management accounting, cost classification; the determination of product costs, including raw material costs, labour costs, overheads and its allocation according to traditional and activity-based costing methods, inventory management, the accumulation of costs according to job and process costing systems, the treatment of joint and by-products and the determination of costs according to a direct and absorption costing approach; decision making with reference to cost-volume-profit ratios.	
Financial Management III	
Financial Management/Corporate Finance Cost of capital; determination of capital requirements and the financing of a business to maintain the optimal capital structure; the investment decision and the study of financial selection criteria in the evaluation of capital investment projects; impact of inflation and risk on capital investment decisions; evaluation of leasing decisions; dividend decisions; international financial management. Valuation principles and practices: an introduction to security analysis; hybrids and derivative instruments, mergers and acquisitions.	
Cost/Management Accounting Relevant costs; standard costing with reference to application and evaluation; preparation and evaluation of plans, budgets and forecasts; techniques for allocating and managing resources; costing and accounting systems evaluation; techniques used in management decision-making; new developments in business and management accounting; case study perspective. Cost management; strategic management accounting; cost estimation and cost behaviour; quantitative models for stock control; application of linear programming in management accounting; various management accounting techniques.	

**UNIVERSITY OF PRETORIA
DEPARTMENT OF FINANCIAL MANAGEMENT**

EVALUATION OF PROSPECTIVE HONOURS STUDENTS IN FINANCIAL MANAGEMENT SCIENCES

1. PURPOSE OF THE EVALUATION – ENTRANCE EXAMINATION

The purpose of the examination of prospective students is to ensure that candidates have the necessary insight in the subject matter. This implies that it is not a test that you need to study additional material for. A review of your undergraduate studies is sufficient. The purpose of the test is to evaluate the inherent knowledge that is expected from a student studying for an honours degree in Financial Management Sciences.

2. SCOPE AND FORMAT OF THE ENTRANCE EXAM

Duration	3 hours	
Total marks	100 marks	
Format	MCQ and long questions	
Mark to achieve	65%	
Scope	Undergraduate level Corporate Finance and Management accounting	
Suggested preparation material	<p>Corporate Finance Gitman, L J. et al. 2010. PRINCIPLES OF MANAGERIAL FINANCE, Southern African Edition. Pearson Addison and Wesley publishers.</p> <p>Management accounting Seal, Rhode, Garrison and Noreen, 2015. MANAGEMENT ACCOUNTING, 5th edition, McGraw Hill Education.</p> <p>Alternative books that you may have used for Corporate Financial Management and Management Accounting studies in your second and third year should be sufficient.</p>	
Past papers	<p>Not available.</p> <p>It is recommended that you use your undergraduate past papers for practice.</p>	
Topics	<p>Corporate Finance Analysis of financial statements Cash flow, operating cash flow and free cash flow Capital budgeting/investment techniques Cost of capital Capital structure and leverage Dividend policy Hybrids and derivative securities Valuation, risk and return The risk (expected value, standard deviation etc.) of a portfolio Lease-versus-purchase decision Mergers, LBO, Divestures and business failures International Financial Management</p>	<p>Management accounting Cost terms and behaviour Variable and absorption costing Cost-volume-profit analysis Working capital management Standard costing and variance analysis Flexible budgets and performance reporting Activity based costing Relevant costing for decision-making Performance measurement and reporting on segments Pricing and intra-company transfers Business processes and inventory management</p>

3. DECISION

The decision of the Department of Financial Management is final.

APPENDIX C

ONLINE APPLICATION:

The following steps applies to current, final year students at the University of Pretoria:

Step 1 - go to your *Student Services Center*

Step 2- click on *Internal application and follow the prompts.*

To ensure that your application was sent of successfully, return to the Student Services Center and scoll down to *Admission Status*. The course (s) for which you applied will appear there.

Students from other universities or that are not currently studying at the University of Pretoria, Do an online application on www.up.ac.za/apply and pay the application fee.

APPENDIX D

APPLICATION STATUS:

To view whether your honours application has been accepted or declined, kindly follow these steps:

1. Go the the UP website www.up.ac.za
2. Click on "MyTUKSLogin"
3. Enter your username which is normally a "u" and then your student number. If you are a new user and do not have a password yet, click on new user and follow the prompts.
4. Once you have logged into the UP Portal, click on "Student Online Services" (SOS)
5. Click on Admission status, in order to view the status of your application.

APPENDIX E

Go to **www.up.ac.za**

Click on **Study**

Then click on **Apply**

Then click on **Apply Now** and follow the prompts