University of Pretoria Yearbook 2017

PGDip Accounting Sciences (07220036)

Duration of study	1 year
Total credits	160
Contact	Prof JGI Oberholster johan.oberholster@up.ac.za +27 (0)124203788

Programme information

This full-time degree is the specialised honours degree for candidates who are preparing for the relevant qualifying examinations of the South African Institute of Chartered Accountants and the Independent Regulatory Board for Auditors. Entrance requirements for the various modules are detailed in the departmental brochure.

Admission requirements

- BCom Accounting Sciences or equivalent with an average of 57% for Auditing, Financial Accounting, Financial Management and Taxation on 3rd year level, and
- At least 53% for Auditing Financial Accounting Financial Management and Taxation on 3rd year level.
- The above to be passed in the year preceding the honours year.

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

Only selected candidates will be allowed to register for the BComHons (Accounting Sciences).

1. Registration for a second field of study With reference to General Regulation G.6, a student who has already completed a bachelor of honours degree at this or another university, may, with the permission of the Dean, register for another degree, subject to the regulations applicable to the field of study in question and to any other stipulations the Dean may prescribe on the condition that there shall be no overlap in the course content of the first degree and the second degree. Such a concession may be withdrawn by the Dean/Deans if the student does not perform satisfactorily.

2. Acknowledgement of modules

2.1. Subject to the stipulations of G.22.1, G.23.2 and the Joint Statute, a Dean may acknowledge modules passed at another tertiary institution or at this University in a department other than that in which the honours study is undertaken for the honours degree – provided that at least half of the required modules for the degree in question are attended and passed at this university.

2.2. If there is overlap in the course content of the degree for which the student wishes to enrol or is enrolled and a degree already conferred, the Dean may not acknowledge any modules that form part of the degree already conferred.

Additional requirements

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

Only selected candidates will be allowed to register for the BComHons (Accounting Sciences).

1. **Registration for a second field of study**

With reference to General Regulation G.6, a student who has already completed a bachelor of honours degree at this or another university, may, with the permission of the Dean, register for another degree, subject to the regulations applicable to the field of study in question and to any other stipulations the Dean may prescribe on the condition that there shall be no overlap in the course content of the first degree and the second degree. Such a concession may be withdrawn by the Dean/Deans if the student does not perform satisfactorily.

2. **Acknowledgement of modules**

a. Subject to the stipulations of G.22.1, G.23.2 and the Joint Statute, a Dean may acknowledge modules passed at another tertiary institution or at this University in a department other than that in which the honours study is undertaken for the honours degree – provided that at least half of the required modules for the degree in question are attended and passed at this university.
b. If there is overlap in the course content of the degree for which the student wishes to enrol or is enrolled and a degree already conferred, the Dean may not acknowledge any modules that form part of the degree already conferred.

Transitional measures

Please note: Due to the compulsory research component for honours degrees required by HESA, this qualification may possibly change to a Postgraduate Diploma in future.

Examinations and pass requirements

In calculating marks, General Regulation G12.2 applies.
Subject to the provisions of General Regulation G.26, a head of a department determines, in consultation with the Dean

- when the honours examinations in his/her department will take place, provided that:

i. honours examinations which do not take place before the end of the academic year, must take place no later than 18 January of the following year, and all examination results must be submitted to the Student Administration by 25 January; and
ii. honours examinations which do not take place before the end of the first semester, may take place no later than 15 July, and all examination results must be submitted to the Student Administration on or before 18 July.

- whether a candidate will be admitted to a supplementary examination, provided that a supplementary examination is granted, only once in a maximum of two prescribed semester modules or once in one year module;
- supplementary examinations (if granted) cover the same subject matter as was the case for the examinations;
- NB: For the purpose of this provision, the phrase "not sit for an examination more than twice in the same subject" as it appears in General Regulation G.18.2, implies that a candidate may not be admitted to an

examination in a module, including a supplementary examination, more than three times.
- the manner in which research reports are prepared and examined in his department.

NB: Full details are published in each department's postgraduate information brochure, which is available from the head of department concerned. The minimum pass mark for a research report is 50%. The provisions regarding pass requirements for dissertations contained in General Regulation G.12.2 apply mutatis mutandis to research reports.

Subject to the provisions of General Regulation G.12.2.1.3, the subminimum required in subdivisions of modules is published in the study guides, which is available from the head of department concerned.

Curriculum: Final year

Minimum credits: 160

Core modules

Taxation 705 (BEL 705) - Credits: 40.00
Financial management 705 (FBS 705) - Credits: 40.00
Financial accounting 705 (FRK 705) - Credits: 40.00
Auditing 705 (ODT 705) - Credits: 40.00

The information published here is subject to change and may be amended after the publication of this information. The General Regulations (G Regulations) apply to all faculties of the University of Pretoria. It is expected of students to familiarise themselves well with these regulations as well as with the information contained in the General Rules section. Ignorance concerning these regulations and rules will not be accepted as an excuse for any transgression.