



University of Pretoria Yearbook 2021

BCom Accounting Sciences (07130043)

Department Accounting

Minimum duration of study 3 years

Total credits 450

NQF level 07

Programme information

This degree programme (that is only presented on a full-time basis) is the specialised bachelor's degree for candidates who are preparing for the relevant qualifying examinations of the South African Institute of Chartered Accountants (SAICA) and the Independent Regulatory Board for Auditors (IRBA). The programme BCom (Accounting Sciences), together with (the full-time) BComHons (Accounting Sciences) and the Certificate in the Theory of Accountancy (CTA) is accredited by the SAICA as part of its education requirements for the chartered accountant qualification.

Students who achieved 70% and above in English Home Language (an A or a B), and 80% and above in English First Additional Language (only an A) in the NSC (or equivalent) will be exempted from ALL 124 and therefore do not have to register and pass this module to complete their degrees. Students who achieved 69% and below in English Home Language (a C and below), and 79% and below in English First Additional Language (a B and below) have to register for ALL 124 and pass this module in order to be awarded their degrees.

Admission requirements

- The closing date is an administrative admission guideline for non-selection programmes. Once a non-selection programme is full and has reached the institutional targets, then that programme will be closed for further admissions, irrespective of the closing date. However, if the institutional targets have not been met by the closing date, then that programme will remain open for admissions until the institutional targets are met.
- The following persons will be considered for admission: Candidates who are in possession of a certificate that is deemed by the University to be equivalent to the National Senior Certificate (NSC) with admission to bachelor's degree studies; candidates who are graduates from other tertiary institutions or have been granted the status of graduates of such institutions; and candidates who are graduates of another faculty at the University of Pretoria.
- Life Orientation is excluded when calculating the APS.

Transferring students

Candidates previously registered for the BCom — Extended programme

The Admissions Committee of the faculty considers applications of candidates who were previously registered for the BCom — Extended programme according to specific guidelines as stipulated in the Transfer Guide of the Faculty of Economic and Management Sciences as published on the EMS Faculty website.

Candidates previously registered at UP or at another university

The Admissions Committee of the faculty considers applications of candidates who have already completed the final NSC or equivalent qualification and/or were previously registered at UP or at another university according to specific guidelines as stipulated in the Transfer Guide of the Faculty of Economic and Management Sciences as published on the EMS Faculty website. A complete academic record, as well as the final school leaving results, are required for such applications.

NB: Candidates who are still registered at another university must submit an academic record of their studies to the faculty as soon as possible after their final examinations. The closing date for these applications is **30 September**.

Qualifications from countries other than South Africa

- Citizens from countries other than South Africa and South African citizens with foreign qualifications must comply with all the other admission requirements and the prerequisites for subjects/modules.
- In addition to meeting the admission requirements, it may be expected from candidates to write the SAT, if required.
- Candidates must have completed the National Senior Certificate with admission to degree studies or a certificate of conditional exemption on the basis of a candidate's foreign qualifications, the so-called "Immigrant" or "Foreign Conditional Exemption". The only condition for the "Foreign Conditional Exemption" that is accepted is: 'completion of the degree course'. The exemption certificate is obtainable from Universities South Africa (USAf). Detailed information is available on the website at [click here](#)

University of Pretoria website: [click here](#)

Minimum requirements

Achievement level

English Home Language or English First Additional Language

NSC/IEB
5

AS Level
C

Mathematics

NSC/IEB
6

AS Level
B

APS

34

* Cambridge A level candidates who obtained at least a D and International Baccalaureate (IB) HL candidates who obtained at least a 4 in the required subjects, will be considered for admission.

Note: Accountancy is not a subject requirement for any of the BCom or BAdmin programmes.

Additional requirements

- General Regulations G.1 to G.15 (with the exception of Regulation G.11.2(c)) apply to a bachelor's degree.
- A student may not take more than the prescribed number of modules per semester unless the Dean decides otherwise.
- A student may take a module not listed as an elective module only if the prior approval of the Dean has been obtained.
- A student who is in possession of a bachelor's degree may not present any modules passed for that degree for another field of specialisation or degree in this Faculty. (See General Regulations G.8 and G.9)
- A module already passed may only be repeated with the approval of the Dean.
- A module passed may not be taken into account for more than one degree or field of specialisation.
- It remains the student's responsibility to ascertain, prior to registration, whether all the modules he/she intends taking can be accommodated in the class, test and examination timetables.
- The Faculty of Economic and Management Sciences supports an outcomes-based education system and



places a high premium on the development of specific academic competences. Class attendance in all modules and for the full duration of all programmes is therefore compulsory for all students.

- i. The Dean has the right of authorisation regarding matters not provided for in the General Regulations or the Faculty Regulations.

Other programme-specific information

1. The specialisation modules on first to third year for the degree BCom (Accounting Sciences), may only be taken by students who are selected for this degree.
2. A student who failed FRK 100 must repeat FRK 100 and is not allowed to register for FRK 101. A student who failed FRK 101 may only repeat FRK 101 if his/her final mark for this module was below 35%. If his/her final mark for FRK 101 was 35% or higher, the student must register for FRK 100.
3. *Note:* If second-year modules clash with FRK 101 periods, students are advised not to register for those modules as class attendance for FRK 101 is compulsory.
4. Students are strongly advised to take KOB 183 in the third quarter of their second year as prescribed only and not in their first year. KOB 183 presupposes a basic knowledge of second year Accounting, Auditing, Financial management and Taxation and first-year students have not been exposed to all four these subjects.

Please note: See the alphabetical list of modules for the prerequisites for individual modules.

Specialisation modules: FRK 300, FBS 300, BEL 300 and ODT 300.

A candidate who has

- a. passed the Grade 12 examination in Mathematics with at least 5 (60-69%) obtains admission to the module COS 110 in Computer Science; or has passed COS 153 or COS 131 or COS 132 and WTW 133, obtains admission to the module COS 110 in Computer Science;
- b. passed the Grade 12 examination in Mathematics with at least 4 (50-59%), will be admitted to WTW 134, WTW 115 and WTW 152 and with at least 5 (60-69%) to WTW 114, WTW 126, WTW 158 and WTW 161 in Mathematics, and to WST 111 in Mathematical statistics. (For the degree programme in Actuarial and Financial Mathematics, 80% in Mathematics is required.)
- c. obtained at least 5 (60-69%) in Mathematics in the Grade 12 examination, or at least 50% in both Statistics 113, 123 will be admitted to Statistics (STK 110 and STK 120);
- d. been admitted to the degree BCom (Accounting Sciences), will be admitted to Financial accounting 100 (FRK 100) ONLY on achieving a result in the compulsory accounting proficiency test written before lectures commence, that is acceptable. Candidates who did not take Grade 12 Accounting will be admitted to Financial accounting 101 (FRK 101) irrevocably. Accounting in Grade 12 is not a prerequisite for admission to any BCom degree programme;
- e. obtained at least 4 (50-59%) in Mathematics in the Grade 12 examination, or at least 60% in both Statistics 113 and 123 will be admitted to Informatics 112 and Economics 120, and at least 6 (70-79%) in Mathematics or 60% in both Statistics 113 and 123 will be admitted to EKN 113 and 123;
- f. obtained at least 5 (60-69%) in Mathematics or 4 (50-59%) in Mathematics, will be admitted to Informatics 154, 164 and 171.

Note: "Grade 12 examination" refers to the final National Senior Certificate (NSC) examination.

"Major subject"

To be considered a "major subject" the equivalent of four 14-week modules, including two at 300-level, must be passed provided that:



- a module passed at 300-level shall only be recognised for degree purposes if the corresponding prescribed module(s) at 200-level has/have been passed, unless the Dean decides otherwise;
 - the following modules which are offered at 300-level only, are also considered "major subjects": Labour law 311 (ABR 311), Labour relations 320 (ABV 320), and International business management 359 and 369 (OBS 359 and 369); and
 - only two 14-week modules, or the equivalent thereof, that are not preceded by the 100- and 200-level modules, may be taken for degree purposes. In other words, at least four 14-week modules must be taken at 300-level that are preceded by the 100- and 200-level, except for modules offered on 200- and 300-level only.
- It is thus the responsibility of students to ensure before registration, that their curricula comply with all the requirements of the applicable regulations.

Promotion to next study year

According to General Regulation G.3 students have to comply with certain requirements as set by the Faculty Board.

- a. A student must pass at least 4 core semester or 2 core year modules to be admitted to the subsequent year of study.
- b. If a student has passed less than the required minimum of 4 core semester or 2 core year modules, he/she will not be readmitted to the Faculty of Economic and Management Sciences. Such a student may apply in writing to the Faculty's Admissions Committee to be readmitted conditionally – with the proviso that the Admissions Committee may set further conditions with regards to the student's academic progress. The Faculty's Admissions Committee may deny a student's application for readmission.
- c. If a student has been readmitted conditionally, his/her academic progress will be monitored after the first semester examinations to determine whether he/she has complied with the requirements set by the Admissions Committee. If not, his/her studies will be suspended.
- d. A student whose studies have been suspended because of his/her poor academic performance has the right to appeal against the decision of the Faculty's Admissions Committee.
- e. A student may be refused promotion to a subsequent year of study if the prescribed tuition fees are not paid.
- f. A student may be refused admission to the examination, or promotion to a subsequent year of study or promotion in a module (if applicable) if he/ she fails to fulfil the attendance requirements. Class attendance in all modules and for the full duration of all programmes is compulsory for all students.

Pass with distinction

- a. A degree may be awarded with distinction provided the candidate meets the following criteria:
 - i. Completes the degree within three years;
 - ii. Obtains a Cumulative Grade Point Average (CGPA) of 75%;
 - iii. Repeated passed modules will not be considered. The initial pass mark of module will be used when calculating the GPA.
- b. A degree will only be awarded with distinction to transferees from other degrees in the Faculty of Economic and Management Sciences, other faculties and from other universities who still complete their bachelor degrees within three years (including the years registered for the other degree and credits transferred and recognised).
- c. The GPA will be not be rounded up to a whole number.



- d. Exceptional cases will be considered by the Dean.

General information

Minimum requirements for bachelor's degrees; semester and year modules; new regulations

1. Students who commenced their studies before 2015 must complete the programme in terms of the curriculum of the year in which they commenced their studies, or in terms of the curriculum of the year in which they switched to their current field of specialisation. Students who prefer to do so may, however, apply to change over to the latest curriculum, but then they should comply with all the requirements thereof and they may not revert to the regulations of an earlier year.
2. Students who are registering for a degree programme for the first time from 2015 onward must take the modules indicated under the particular field of specialisation.



Curriculum: Year 1

Minimum credits: 122

Fundamental modules

Academic information management 111 (AIM 111) - Credits: 4.00

Academic information management 121 (AIM 121) - Credits: 4.00

Academic literacy for Economic and Management Sciences 124 (ALL 124) - Credits: 6.00

Academic orientation 107 (UPO 107) - Credits: 0.00

Core modules

Economics 110 (EKN 110) - Credits: 10.00

Economics 120 (EKN 120) - Credits: 10.00

Financial management 121 (FBS 121) - Credits: 10.00

Financial accounting 101 (FRK 101) - Credits: 24.00

Informatics 112 (INF 112) - Credits: 10.00

Informatics 183 (INF 183) - Credits: 3.00

Commercial law 110 (KRG 110) - Credits: 10.00

Commercial law 120 (KRG 120) - Credits: 10.00

Business management 114 (OBS 114) - Credits: 10.00

Statistics 110 (STK 110) - Credits: 13.00



Curriculum: Year 2

Minimum credits: 171

Fundamental modules

Professional ethics 211 (BPE 211) - Credits: 6.00

Core modules

Taxation 200 (BEL 200) - Credits: 32.00

Financial management 200 (FBS 200) - Credits: 32.00

Financial accounting 201 (FRK 201) - Credits: 32.00

Informatics 264 (INF 264) - Credits: 8.00

Communication management 283 (KOB 283) - Credits: 5.00

Commercial law 200 (KRG 200) - Credits: 24.00

Auditing 200 (ODT 200) - Credits: 32.00



Curriculum: Final year

Minimum credits: 160

Core modules

Taxation 300 (BEL 300) - Credits: 40.00

Financial management 300 (FBS 300) - Credits: 40.00

Financial accounting 300 (FRK 300) - Credits: 40.00

Auditing 300 (ODT 300) - 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.