



# University of Pretoria Yearbook 2022

## BCom (Accounting Sciences) (07130043)

**Department** Accounting

**Minimum duration of study** 3 years

**Total credits** 458

**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.

Students who achieved 70% for English at Cambridge A level or AS level will be exempted from ALL 124.

### Admission requirements

#### Important information for all prospective students for 2022

- The admission requirements apply to students who apply for admission to the University of Pretoria with a **National Senior Certificate (NSC) and Independent Examination Board (IEB) qualifications.**
- **Applicants with qualifications other than the abovementioned** should refer to:
  - **Brochure:** Undergraduate Programme Information 2022: Qualifications other than the NSC and IEB, available at [click here](#).
- **Citizens from countries other than South Africa (applicants who are not South African citizens)** should also refer to:
  - **Brochure:** Newcomer's Guide 2021, available at [click here](#).
  - **Website:** [click here](#).
- **School of Tomorrow (SOT), Accelerated Christian Education (ACE) and General Education Development Test (GED):** The University of Pretoria no longer accepts qualifications awarded by these institutions.
- **National Certificate (Vocational) (NCV) Level 4:** The University of Pretoria may consider NCV candidates, provided they meet the exemption for bachelor's status criteria and the programme requirements.

## Transferring students

A transferring student is a student who, at the time of application for a degree programme at the University of Pretoria (UP) –

- is a registered student at another tertiary institution, **or** was previously registered at another tertiary institution and did not complete the programme enrolled for at that institution, and is not currently enrolled at a tertiary institution, **or** has completed studies at another tertiary institution, but is not currently enrolled at a tertiary institution, **or** has started with tertiary studies at UP, then moved to another tertiary institution and wants to be readmitted at UP.

A transferring student will be considered for admission based on

- an NSC or equivalent qualification with exemption to bachelor's or diploma studies (whichever is applicable); **and** meeting the minimum faculty-specific subject requirements at NSC or tertiary level; **or** having completed a higher certificate at a tertiary institution with faculty-specific subjects/modules passed (equal to or more than 50%), as well as complying with faculty rules on admission;
- previous academic performance (must have passed all modules registered for up to the closing date of application ) or as per faculty regulation/promotion requirements;
- a certificate of good conduct.

**Note:** Students who have been dismissed at the previous institution due to poor academic performance, will not be considered for admission to UP.

## Returning students

A returning student is a student who, at the time of application for a degree programme –

- is a registered student at UP, and wants to transfer to another degree at UP, **or** was previously registered at UP and did not complete the programme enrolled for, and did not enrol at another tertiary institution in the meantime (including students who applied for leave of absence), **or** has completed studies at UP, but is not currently enrolled or was not enrolled at another tertiary institution after graduation.

A returning student will be considered for admission based on

- an NSC or equivalent qualification with exemption to bachelor's or diploma studies (whichever is applicable); **and** meeting the minimum faculty-specific subject requirements at NSC or tertiary level; **or** previous academic performance (should have a cumulative weighted average of at least 50% for the programme enrolled for);
- having applied for and was granted leave of absence.

**Note:** Students who have been excluded/dismissed from a faculty due to poor academic performance may be considered for admission to another programme at UP. The Admissions Committee may consider such students if they were not dismissed more than twice. Only ONE transfer between UP faculties will be allowed, and a maximum of two (2) transfers within a faculty.

## Important faculty-specific information on undergraduate programmes for 2022

- 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 have a certificate that is deemed by the University to be equivalent to the required National Senior Certificate (NSC) with university endorsement; candidates who are graduates from another tertiary institution or have been granted the status of a graduate of such an institution, and candidates who are graduates of another faculty at the University of Pretoria.
- Life Orientation is excluded when calculating the APS.



- All modules will be presented in English, as English is the language of tuition, communication and correspondence.

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

### Minimum requirements

#### Achievement level

#### English Home Language or English First Additional Language

NSC/IEB

5

#### Mathematics

NSC/IEB

6

#### APS

**34**

## Additional requirements

General Academic Regulations G1 to G15 apply to a bachelor's degree.

1. A student may not take more than the prescribed number of modules per semester unless permission has been obtained from the Dean.
2. A module that has already been passed may only be repeated with the approval of the Dean.
3. 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.
4. 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 of all modules and for the full duration of all programmes is therefore compulsory for all students.
5. The Dean has the right of authorisation regarding matters not provided for in the General Academic 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 Academic Regulation G3 students have to comply with certain requirements as set by the Faculty Board.*

1. In order to register for the next year of study a student must pass at least 60% of the official credits listed for a year level of study for a three-year programme.
2. A student will be deemed to be in the second, third or a more senior year once he or she enrolls for any module in any of these levels of study.
3. If a student has passed less than the required minimum of at least 60% of the official credits listed for a year level, he/she will not be readmitted to the Faculty of Economic and Management Sciences. Such a student may apply in writing to the EMS Appeals Committee to be readmitted conditionally – with the proviso that the Appeals Committee may set further conditions with regard to the student's academic progress. The Committee may deny a student's application for readmission.
4. 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 EMS



Appeals Committee. If not, his/her studies will be suspended.

5. A student whose studies have been suspended because of his/her poor academic performance has the right to appeal against the decision of the EMS Faculty Appeals Committee.
6. 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

### **Application of amended programme regulations**

Refer to General Academic Regulation G5.



---

## Curriculum: Year 1

**Minimum credits: 127**

### 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 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 122 (STC 122) - Credits: 13.00

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 regulations and rules for the degrees published here are subject to change and may be amended after the publication of this information.

The [General Academic Regulations \(G Regulations\)](#) and [General Student Rules](#) apply to all faculties and registered students of the University, as well as all prospective students who have accepted an offer of a place at the University of Pretoria. On registering for a programme, the student bears the responsibility of ensuring that they familiarise themselves with the General Academic Regulations applicable to their registration, as well as the relevant faculty-specific and programme-specific regulations and information as stipulated in the relevant yearbook. Ignorance concerning these regulations will not be accepted as an excuse for any transgression, or basis for an exception to any of the aforementioned regulations.