

SCHOOL OF ACCOUNTANCY

This information letter is intended for 2024 qualifying Stellenbosch University (SU) undergraduate students wishing to bridge in 2025, with the view of applying for entry to either the 2026 Postgraduate Diploma in Accountancy (PGDA) or 2026 BAccHons programme.

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1. Background

The School of Accountancy (SoA) offers a Postgraduate Diploma in Accountancy (PGDA) alongside the BAccHons programme. Both programmes are accredited by the South African Institute of Chartered Accountants (SAICA), and the successful completion of either programme will allow the graduate entry to the SAICA Initial Assessment of Competency (IAC) examination *en route* to the Chartered Accountant (CA) South Africa (SA) designation.

2. Which students can bridge to the PGDA?

Stellenbosch University (SU) students who have obtained the degree **BCom (Financial Accounting)** or **BCom (Management Accounting)** (or another SU BCom degree in which exactly the same modules as those in one of these two degrees have been passed) may take certain modules to bridge to either the PGDA or BAccHons programme, as shown in sections 4 and 5.

3. What are the PGDA and BAccHons admission requirements?

The admission requirements for the qualifying students, as per section 2, are indicated in section 3.1 and are the same for BAcc and BAccLLB students. Please note that all the modules need not be passed in one year, but modules must be passed within the two years prior to your application for the PGDA or BAccHons programme. In other words, when applying for entry to the 2026 PGDA or BAccHons programme, the earliest date that a professional module could be passed is 2023, i.e. two years prior to 2025, the year in which you apply for the PGDA or BAccHons programme. Moreover, admission requirements are minimum requirements. There is no additional admission opportunity.

3.1 Postgraduate Diploma in Accountancy (PGDA)

Concerning the modules in the BAcc or BAccLLB programme, any of the following two alternative admission criteria can apply:

Admission alternative 1:	Admission alternative 2:
58% weighted average for four professional subjects: <ul style="list-style-type: none">• Financial Accounting 379 (4)• Management Accounting 378 (4)• Taxation 399 (3)• Auditing 378 (3) <i>(Weightings used in the calculation of the weighted average are shown in parentheses)</i>	53% weighted average for four professional subjects: <ul style="list-style-type: none">• Financial Accounting 379 (4)• Management Accounting 378 (4)• Taxation 399 (3)• Auditing 378 (3) <i>(Weightings used in the calculation of the weighted average are shown in parentheses)</i> AND 53% for Financial Accounting 379

Please see section 4 for requirements and relief with respect to Financial Accounting 379, Management Accounting 378, Mercantile Law 292, Business Ethics 214, Digital and Leadership Acumen (DLA) modules and Portfolio of Evidence: Accountancy 3xy.

3.2 BAccHons

Weighted average final mark of at least 70% for the following modules in the BAcc or BAccLLB programme:

- Financial Accounting 379 (4)
- Management Accounting 378 (4)
- Taxation 399 (3)
- Auditing 378 (3)

(Weightings used in the calculation of the weighted average are shown in parentheses)

Please see section 4 for requirements and relief with respect to Financial Accounting 379, Management Accounting 378, Mercantile Law 292, Business Ethics 214, Digital and Leadership Acumen (DLA) modules and Portfolio of Evidence: Accountancy 3xy.

3.3 Marks used in the selection process

Percentages are based on final marks as they appear on the university's central systems.

The following selection principles will apply:

- A student must complete at least three main assessments to obtain a final mark.
- If a student completes all assessments and still fails to obtain a final mark of 50 or above, they may use A3 as a supplementary assessment to improve their final mark. If the student uses A3 as a supplementary assessment (i.e., not as a missed assessment opportunity), a **maximum final mark of 50** can be awarded.
- If the student uses A3 because they missed a main assessment opportunity, a final mark of **more than 50** can be awarded.

4. Additional requirements and relief with respect to modules taken during the bridging year

4.1 Requirement in respect of registration as a special student

Once you have fulfilled all the requirements for the SU degree in either BCom (Financial Accounting) or BCom (Management Accounting), you need to contact the faculty officer (see details in section 8) to register as an **occasional student (non-degree purposes)**, previously known as a **special student (non-degree purposes)** during the bridging year.

4.2 Requirement in respect of registration for Financial Accounting 379

Students must attain 60% for Financial Accounting 389 to register for Financial Accounting 379.

4.3 Requirement in respect of registration for Management Accounting 378

Students must attain 60% for Management Accounting 388 to register for Management Accounting 378. See also *Relief in respect of Management Accounting 378* in section 4.

4.4 *Requirement in respect of Mercantile Law 292*

All students applying for the PGDA or BAccHons programmes must have passed a Mercantile Law module in which the 2008 Companies Act was covered in detail. Failing this, you must first register and pass Mercantile Law 292 to be eligible for admission to the PGDA or BAccHons programme. Please note that Mercantile Law 285 is not sufficient.

4.5 *Requirement in respect of Business Ethics 214*

All students applying for the PGDA or BAccHons programmes must have passed Business Ethics 214.

4.6 *Requirement in respect of Digital and Leadership Acumen / Information systems modules*

All students applying for the 2026 PGDA or BAccHons programmes must have passed the following *Digital and Leadership Acumen (DLA)* or previous equivalent *Information systems* modules:

- DLA 212(6) or Information systems 214(6); and
- DLA 2yy(6) (new module, code not yet available) or DLA 242(6) or Information systems 242(6); and
- DLA 245(8) (all students are required to complete DLA 245, in addition to the second-year DLA modules already passed); and
- DLA 312(8) or DLA 324(12) or Information systems 312(12); and
- DLA352(8) (all students are required to complete DLA 352, in addition to the third-year DLA modules already passed).

4.7 *Requirement in respect of the Portfolio of Evidence: Accountancy module*

All SU students applying for the 2026 PGDA or BAccHons programmes must have completed Portfolio of Evidence: Accountancy 3xy(2) (new module, code not yet available). This module equips students for life-long learning as a CA. It introduces students to the values and acumens (competencies) of the CA of the Future competency framework (ethics, citizenship, life-long learning, business acumen, decision-making acumen, relational acumen and digital acumen). Students are guided to construct a portfolio of evidence where they reflect on their proficiency relating to each value and acumen and provide either evidence of their proficiency or remedial actions (plans to improve).

4.8 *Relief in respect of Management Accounting 378*

Bridging students may choose to present Management Accounting 388, instead of Management Accounting 378, for selection purposes if the former was passed with a minimum final mark of 60%. The two-year rule referred to in section 3 also applies in this case.

5. In summary: Which modules do I need to register for in the bridging year?

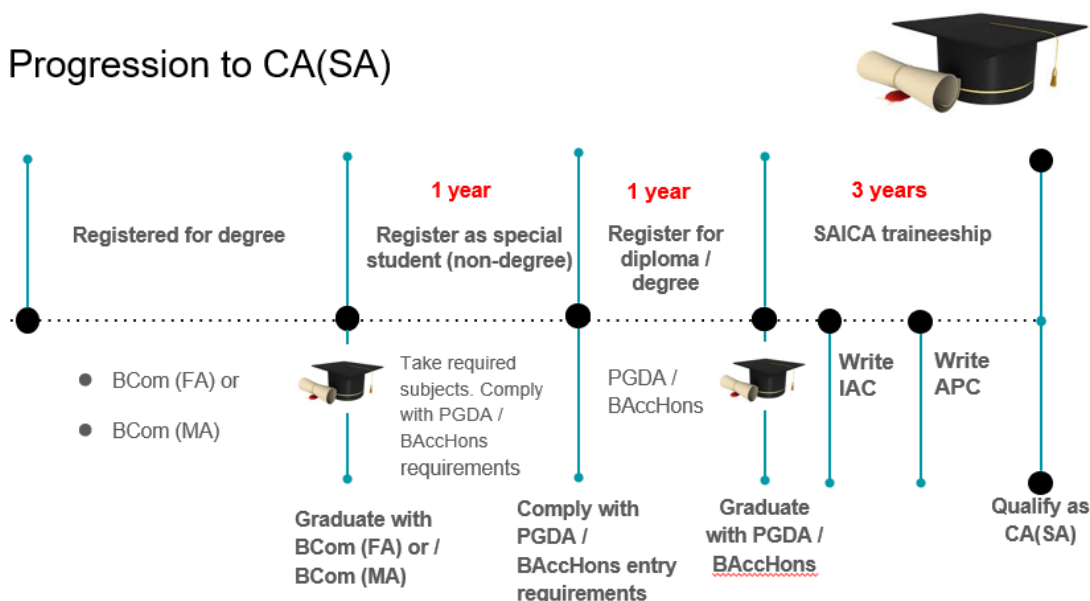
In light of the postgraduate admission requirements (refer to section 3), and considering the prerequisite requirements and relief as discussed in section 4, you will need to register for any modules you still require in order to apply for the PGDA or BAccHons programme.

In other words, unless these modules have previously been passed as part of the relevant BCom degree or otherwise (in this case, also refer to the “two-year rule” regarding the age of modules at the time of admission in the detailed admission requirements in section 3), you need to register for:

- Financial Accounting 379
- Taxation 399
- Auditing 378
- Management Accounting 378 (unless a final mark of 60% or more was achieved in Management Accounting 388)
- Mercantile Law 292
- Business Ethics 214
- Digital and Leadership Acumen 212 (unless successfully completed Information Systems 214)
- Digital and Leadership Acumen 2yy (new code not available) (unless successfully completed Digital and Leadership Acumen 242 or Information Systems 242)
- Digital and Leadership Acumen 245 (all 2025 bridging students will be required to complete this module)
- Digital and Leadership Acumen 312 (unless successfully completed Digital and Leadership Acumen 324 or Information Systems 312)
- Digital and Leadership Acumen 352 (all 2025 bridging students will be required to complete this module)
- Portfolio of Evidence: Accountancy 3xy(2).

Please note: The SoA does not issue any confirmation letters whatsoever regarding the bridging year. In particular, no confirmation that a student who successfully completed the bridging year owns the equivalent of a BAcc degree will be issued, as this is not the case.

6. How will my progression look towards obtaining the CA (SA) designation?



7. SU students wishing to do a bridging year at a different university

Please note that the bridging year applies only to SU students wishing to apply for admission to the PGDA or BAccHons at SU. BCom students who wish to complete a bridging year to apply for postgraduate CA-stream programmes at other universities should approach these universities directly regarding their admission requirements.

8. Enquiries

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