

## SCHOOL OF ACCOUNTANCY

This information letter is intended for 2023 qualifying Stellenbosch University (SU) undergraduate students wishing to bridge in 2024, with the view of applying for entry to either the 2025 Postgraduate Diploma in Accountancy (PGDA) or 2025 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 Test of Competency (ITC) examination *en route* to the Chartered Accountant (CA) South Africa (SA) qualification.

### 2. Which students can bridge to the PGDA?

Stellenbosch University students who have obtained the degree **BCom (Financial Accounting)** or **BCom (Management Accounting)** (or other BCom degree of SU in which exactly the same modules as those in one of the degrees mentioned above 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 entry requirements?

The admission requirements for the above qualifying students are shown below 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 two years at the time that you apply for the programme. In other words, when applying for entry to a 2025 programme, the earliest date that a professional module could be passed is 2022. 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:

<b>Admission alternative 1:</b>	<b>Admission alternative 2:</b>
<p>58% weighted average for four professional subjects:</p> <ul style="list-style-type: none"> <li>• Financial Accounting 379 (4)</li> <li>• Management Accounting 378 (4)</li> <li>• Taxation 399 (3)</li> <li>• Auditing 378 (3)</li> </ul> <p><i>(Weightings used in the calculation of the weighted average are shown in brackets)</i></p> <p><b>AND</b></p> <p><i>A satisfactorily completed portfolio of evidence on the CA2021 values and acumens</i></p>	<p>53% weighted average for the four professional subjects <i>(The same weightings as for admission alternative 1 are used in the calculation of the weighted average)</i></p> <p><b>AND</b></p> <p>53% for Financial Accounting 379</p> <p><b>AND</b></p> <p><i>A satisfactorily completed portfolio of evidence on the CA2021 values and acumens</i></p>

Please note section 4 for requirements and relief with respect to Financial Accounting 379, Management Accounting 378, Mercantile Law 292, Business Ethics 214 and Digital and Leadership Acumen (DLA) modules.

#### 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 brackets)*

**AND**

*A satisfactorily completed portfolio of evidence on the CA2021 values and acumens.*

Please note section 4 for requirements and relief with respect to Financial Accounting 379,

Management Accounting 378, Mercantile Law 292, Business Ethics 214 and Digital and Leadership Acumen (DLA) modules.

### 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 note 8 below) to register 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* below.

### 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 'new' 2008 Companies Act was covered in detail. If not, you must first register and pass Mercantile Law 292 to be eligible for admission to the PGDA or BAccHons. 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 2025 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 242(6) or Information systems 242(6); and
- DLA 312(8)\* (2024) or DLA 324(12) (2023) or Information systems 312(12) (prior to 2023).
- Please note all bridging students will be required to successfully complete DLA352(8)\*\* in 2024 in addition to the third-year DLA modules already passed.

\* New module: *Introduction to Data analytics for Accountants*

\*\* New module: *Data analytics for Accountants*

#### 4.7 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 above also applies in this case.

### 5. To summarise, 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 need to register for those modules you still require to apply for the PGDA or BAccHons programme.

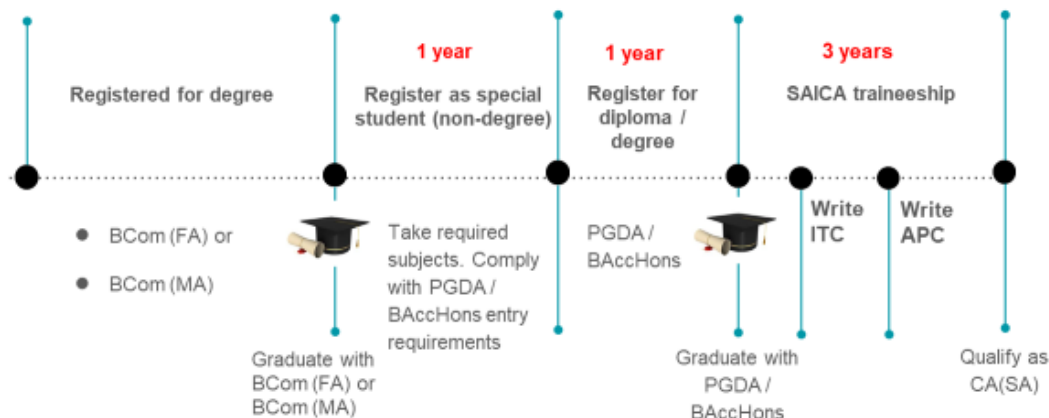
In other words, unless these modules have previously been passed as part of the respective BCom degree or otherwise (in this case, also refer to the “two-year rule” regarding the age of modules at the time of admission in the detailed admission requirements under section 3 above), you need to register 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 242 (unless successfully completed Information Systems 242)
- Digital- and Leadership Acumen 312 (unless successfully completed Digital- and Leadership Acumen 324 or Information Systems 312)
- Digital- and Leadership Acumen 352 (all 2024 bridging students will be required to take this module)

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) qualification?**

**Progression to CA (SA)**



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

The abovementioned bridging year applies only to SU students wishing to apply for admission to the PGDA or BAccHons at SU. BCom students who wish to do a bridging year to apply for postgraduate CA-stream programmes at other universities should approach such universities directly regarding their admission requirements.

**8. Enquiries**

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