

SCHOOL OF ACCOUNTANCY

This information letter is intended for qualifying Stellenbosch University¹ (SU) undergraduate students wishing to convert to either the Post-graduate Diploma in Accountancy (PGDA) or BAccHons programme.

1. Background

The School of Accountancy (SoA) will offer, commencing in 2021, a Postgraduate Diploma in Accountancy (PGDA) alongside the BAccHons programme. Both programmes are SAICA accredited, 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 convert to the PGDA?

Stellenbosch University students who have obtained the degree **BCom (Financial Accounting)** or **BCom (Management Accounting)** may do the conversion as set out below. Students must however attain 55% for Financial Accounting 389 to register for Financial Accounting 379 and 55% for Management Accounting 388 to register for Management Accounting 378.

3. What are the PGDA and BAccHons entry requirements?

The admission requirements for the above qualifying students are shown below and is the same for BAcc and BAccLLB students. Please note that all the subjects need not be passed in one year, but subjects must be passed within two years at the time that you apply for the programme. In other words, when applying for entry to a 2021 programme, the earliest date that a professional subject could be passed is 2018. Moreover, admission requirements are minimum requirements. There is no additional admission opportunity.

3.1. Postgraduate Diploma in Accountancy (PGDA)

With respect to the modules in the BAcc or BAccLLB programme, any of the following two alternative selection criteria can apply:

Selection alternative 1:	Selection alternative 2:
60% 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 brackets)</i>	55% weighted average for the four professional subjects <i>(The same weightings as for Selection alternative 1 are used in the calculation of the weighted average)</i> AND 55% for Financial Accounting 379

Please note the relief for Management Accounting 378 in section 3.4 below, as well as the requirement in respect of Company Law as noted in section 3.5 below.

¹ Please see section 7 for information for students from a different University

3.2. BAccHons

Weighted average performance mark of at least 75% 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)

Please note the relief for Management Accounting 378 in section 3.4 below, as well as the requirement in respect of Company Law as noted in section 3.5 below.

3.3. Marks used in the selection process

Percentages are based on final marks as they appear on the university's central systems. In **2020** the Covid 19 EMS Flexible Undergraduate Assessment Regulation will apply. A copy of the regulation can be found at:

<http://www.sun.ac.za/english/faculty/economy/Pages/Students.aspx>

The following selection principles will apply:

- To obtain a final mark a student must complete at least three main assessments. Students will be allowed to complete A2S2 **and** A3S2. If students choose to complete both **A2S2** and **A3S2**, both will be used to determine the final mark.
- If the final mark after A2S2 was less than 50, the final mark after A3S2 may be more than 50.
- All students automatically qualify to write A4 in January 2021 in a particular year module if they did not pass the module after A3S2. A4 will be a main assessment.

Please keep in mind that the Covid 19 EMS Flexible Undergraduate Assessment Regulation will not necessarily apply in 2021.

3.4. Relief for Management Accounting 378 Students registered as special students

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

3.5. Requirement in respect of Company Law

Please note that all students applying for the PGDA or BAccHons programmes are required to 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 in order to be eligible for admission to the PGDA or BAccHons. Please note that Mercantile Law 284 is not sufficient.

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

4. What is the process I need to follow?

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 below) to register as **special student** (non-degree purposes) during the bridging year.

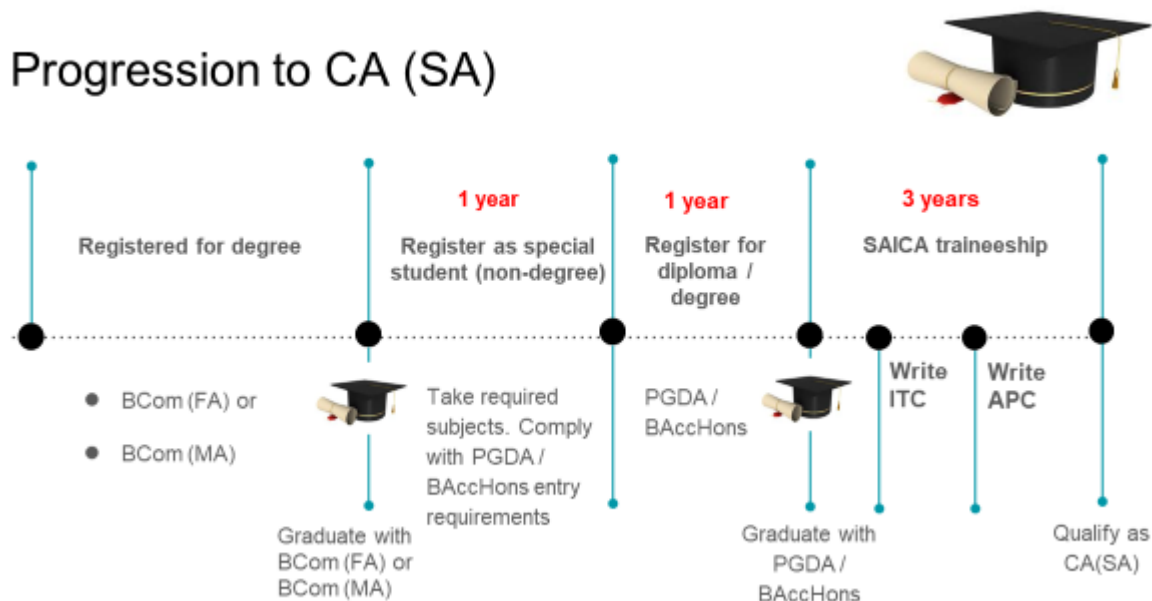
5. Which subjects do I need to register for in the bridging year?

Considering the entry requirements and relief as indicated above, you need to register for those subjects that you still require in order to apply for the PGDA or BAccHons programme. In other words, unless these subjects 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 performance mark of 60% or more was achieved in Management Accounting 388)
- Mercantile law 292

Please note: Bridging does not mean you obtain the BAcc degree, and the SoA does not issue any confirmation letters.

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



7. Students from other universities

SU does not offer a formal bridging programme. Students from other Universities should contact the programme leaders should they be interested to register as a special student.

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

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

9. Enquiries

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