

SCHOOL OF ACCOUNTANCY

This information letter is intended for **non-Stellenbosch University students** who want to apply for one of the School of Accountancy's 2025 Postgraduate programmes in Accountancy.

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1. POSTGRADUATE PROGRAMMES IN ACCOUNTANCY

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.

1.1 Postgraduate Diploma in Accountancy (PGDA) programme

The objective of any SAICA accredited Postgraduate programme is to educate students in four specific Accountancy-related fields to enable them to qualify as CAs (SA) ultimately. These fields are Financial Accounting, Management Accounting and Finance, Auditing (including Governance and Information Systems) and Taxation. SAICA does not require a programme to have a research component. Since not all CA students are interested in a research component, a Postgraduate Diploma in Accountancy (PGDA) is the preferred programme as it does not require a research component.

The SoA PGDA programme is accredited by SAICA and aligned to Postgraduate Programmes as specified by the Higher Education Qualifications Sub-framework (HEQSF) of the Council on Higher Education (CHE). The structure of the SU Postgraduate Diploma in Accountancy programme (NQF level 8) is as follows:

Module Name	Credits
Financial Accounting	40
Management Accounting and Finance	32
Auditing, Governance and Information Systems	24
Taxation	24
Total credits	120

1.2 BAccHons programme

The HEQSF of the CHE requires that any honours programme includes a research component. The BAccHons programme is therefore aligned explicitly for this purpose while still adhering to the requirements of SAICA in terms of the four specific Accountancy-related subject areas. In addition to the same four Accountancy-related subject areas of the PGDA programme, the BAccHons programme includes a research module of 30 credits, equating to 300 notional hours that should be devoted to the module.

The structure of the BAccHons programme (NQF level 8) is as follows:

Module Name	Credits
Financial Accounting	40
Management Accounting and Finance	32
Auditing, Governance and Information Systems	24
Taxation	24
Research assignment: Accountancy	30
Total credits	150

2. ARTICULATION POSSIBILITIES

Both the PGDA (NQF level 8) and the BAccHons (NQF level 8) will allow a graduate, subject to the selection requirements of the particular institution, entry to a Master's Degree or a Professional Master's Degree in Accounting or a cognate discipline, such as Management Accounting, Auditing and Taxation.

3. ADMISSION REQUIREMENTS

The admission requirements for students who completed their undergraduate studies **at a University other than Stellenbosch University** are indicated in sections 3.1 and 3.2. The applicant should have obtained a SAICA accredited undergraduate degree/bridging programme from another South African Higher Education Institution (HEI) to apply for the PGDA or BAccHons programme. The current SAICA accredited undergraduate degrees/bridging programmes can be found at <https://www.saica.org.za/resources/51772>. 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 2025 PGDA or BAccHons programme, the earliest date that a professional module could be passed is 2022, i.e. two years prior to 2024, the year in which you apply for the PGDA or BAccHons programme.

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

3.2 BAccHons

To apply for BAccHons, a weighted average final mark of at least 70% is required for the four professional subjects:

- Financial Accounting 3 (4)
 - Management Accounting 3 (4)
 - Taxation 3 (3)
 - Auditing 3 (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 (see 3.4 for more details).

3.3 Marks used in the selection process

Percentages are based on final marks as they appear on the formal academic record of the applicant's HEI. The formal academic record must clearly show that the applicant obtained the degree.

3.4 Information on CA2021 portfolio of evidence

The CA2021 competency framework, issued by SAICA, lists three professional values and attitudes (ethics, citizenship and lifelong learning) and four acumens (business, decision-making, relational and digital acumen) that CAs need to possess upon entry into the profession. All students admitted for CA-stream postgraduate programmes at Stellenbosch are required to have a satisfactory portfolio of evidence on the CA2021 values and acumens. In the portfolio of evidence, students should reflect on their proficiency relating to each value and acumen (divided into their sub-classifications), and then provide either evidence of competence or a growth plan (note: students need not be proficient in every value or acumen when admitted into postgraduate studies). A template is provided as a link on the website of the SoA.

4. CLOSING DATE FOR APPLICATIONS

The closing date for applications is 31 October 2024. No late applications will be considered. Apply at www.sun.ac.za/pgstudies. Students should forward their final marks and Portfolio of Evidence to the Programme administrator, Mr Kyle Gordon (kdgordon@sun.ac.za), before Monday, 6 January 2025, but are encouraged to send these as soon as they are available. Students should note that applications to postgraduate programmes shall be permitted to **two** postgraduate programme choices. In addition, note that, when selecting a programme, the choice "PGDip (Accounting)" refers to the PGDA programme.

5. NOTICE OF SELECTION

Two main rounds of selections will take place: the first round after the November results are available and the second round after the December results are available. If we have received your final results by 2 December 2024, you will be notified by 9 December 2024. Students who submitted final results between 10 December 2024 and 6 January 2025 will be notified by 10 January 2025. Students who meet the admission criteria will be selected.

Once selected, you may commence with the respective postgraduate programme even if your graduation ceremony is in 2025.

A notice will be sent to all unsuccessful candidates after the selection process has been concluded.

6. ENQUIRIES

Programme administrator:	Mr Kyle Gordon	kdgordon@sun.ac.za
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