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## SCHOOL OF ACCOUNTANCY

This information letter is intended for Stellenbosch University students who want to register for one of the School of Accountancy's Postgraduate programmes in Accountancy in 2022.

### 1. POSTGRADUATE PROGRAMMES IN ACCOUNTANCY

The School of Accountancy (SoA) offers 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.

#### 1.1 *Postgraduate Diploma in Accountancy (PGDA) programme*

The objectives of any SAICA accredited Postgraduate programme is the education of 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
<b>Total credits</b>	<b>120</b>

#### 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 fields. 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:

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

### **1.3 Articulation possibilities**

Both the PGA (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.

## **2. ADMISSION REQUIREMENTS**

Students from **other universities** should contact one of the programme leaders for the applicable admission requirements.

The admission requirements for students who completed their undergraduate studies **at Stellenbosch University** are shown below. 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 2022 programme, the earliest date that a professional subject could be passed is 2019. Moreover, admission requirements are minimum requirements. There is no additional admission opportunity.

### **2.1 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:

<b>Selection alternative 1:</b>	<b>Selection alternative 2:</b>
60% weighted average for four professional subjects: <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> <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>  <b>AND</b>  55% for Financial Accounting 379

## 2.2 **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)*

## 2.3 **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:

- To obtain a final mark a student must complete at least three main assessments.
- If a student completes all assessments and still fails to obtain a final mark of 50 or above, they may use A3S2 as a supplementary assessment to improve their final mark. If the student uses A3S2 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 A3S2 because they missed a main assessment opportunity a final mark of **more than 50** can be awarded.

## 2.4 **Dean's concession examination**

Deans concession examinations may only be written by students officially qualifying for it. Students who complete the examination successfully, will be considered for the PGDA admission. A performance mark of 50% will be used for admission purposes in respect of that subject.

## 3. **CLOSING DATE FOR APPLICATIONS**

The closing date for applications is 31 October 2021. No late applications will be considered.

## 4. **NOTICE OF SELECTION**

Two main rounds of selections will take place: the first round after the A2S2 results are available and the second round after the A3S2 results are available. Students who met the admission criteria mentioned above will be selected. Students who were unsuccessful in the first round of selections will still be considered in the second round of selections.

Once selected, you may commence with the respective postgraduate programme even if your graduation is in March/April of 2022.

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

## 5. MARKS IMPROVEMENT YEAR

Unsuccessful students from SU are encouraged to, if it is in any way possible for them, register as special students and repeat all modules, even if only one of the modules' marks was too low. The SoA will use the best mark for that subject in the following year's selection process.

## 6. BURSARY APPLICATIONS

Should a student require a departmental recommendation for a Post-Graduate Merit bursary, please contact Ms Liesl De Villiers: [ldevilliers@sun.ac.za](mailto:ldevilliers@sun.ac.za)

## 7. ENQUIRIES

Programme enquiries: Prof CJ van Schalkwyk [cjvs1@sun.ac.za](mailto:cjvs1@sun.ac.za) /  
Prof C Lamprecht [clam@sun.ac.za](mailto:clam@sun.ac.za)

Research module enquiries: Dr G Steenkamp [gvn@sun.ac.za](mailto:gvn@sun.ac.za) /  
Dr G Nel [gfn@sun.ac.za](mailto:gfn@sun.ac.za)