

SCHOOL OF ACCOUNTANCY

This information letter is intended for Stellenbosch University students who want to apply for one of the School of Accountancy's 2024 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 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 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 Stellenbosch University** are 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 the 2024 programme, the earliest date that a professional subject could be passed is 2021. 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:
<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 brackets)</i></p> <p>AND</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>AND</p> <p>53% for Financial Accounting 379</p> <p>AND</p> <p><i>A satisfactorily completed portfolio of evidence on the CA2021 values and acumens</i></p>

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.

3.3 Marks used in the selection process

Percentages are based on final marks appearing 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 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 students use A3S2 because they missed a main assessment opportunity, a final mark of **more than 50** can be awarded.

3.4 Dean's concession assessment

A Dean's concession assessment may only be written by students officially qualifying for it. Students who complete the Dean's assessment successfully will be considered for PGDA admission. A final mark of 50% will be used for admission purposes regarding that module.

4. CLOSING DATE FOR APPLICATIONS

The closing date for applications is 31 October 2023. No late applications will be considered. Apply at www.sun.ac.za/pgstudies. Students should note that applications to postgraduate programmes shall be permitted to **two** postgraduate programme choices.

Very important: Please take note of the application process in the attached document "How to apply for Postgraduate Programmes on the Stellenbosch and Tygerberg Campuses". Specifically, the following:

Multiple applications:

If you have applied for more than one programme at the SU, you may receive more than one offer from the SU. You will only be able to accept one offer at any given time, making the offer active. This means that, if you choose to accept any second offer, that offer will replace the previous offer. If you are no longer interested in our offer, you can decline it at any time.

Conditional offer:

If you provide your provisional results and have not completed the qualification at the time of application, we may admit you on condition that you pass and complete your qualification and that your results meet the programme admission requirements as explained above.

Final offer:

Once we receive the results of your qualification(s), and if you meet the admission requirements of the programme, we will make you a final offer. You must then accept that offer within the closing date that we will communicate to you.

Upload your signed contract:

When you first receive a conditional or final offer, and you decide to accept that offer, we will ask you to submit a signed Student Contract. You will not be able to register if we have not received your signed Student Contract. If you are currently enrolled as a student at Stellenbosch University, you do not have to upload your contract as we already have the contract you submitted the first time you applied to the University.

What if you later change your mind:

If you accept an offer, you can decline it at any time to accept another offer. If you have declined an offer or your offer has expired, but you want to be considered for that programme again, you must contact Mr Kyle Gordon at kdgordon@sun.ac.za. The SoA can then consider your request based on available space.

5. NOTICE OF SELECTION

Three rounds of selections will take place: the first round after the A2S2 results are available, the second round after the A3S2 results are available, and the third round only for students who wrote the Dean's concession assessment. Students who meet 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 2024. A notice will be sent to all unsuccessful candidates after the final selection process.

6. MARKS IMPROVEMENT YEAR

Unsuccessful students from SU are encouraged to register as special students and repeat one or more of the modules. We recommend repeating all the modules even if only one of the modules' marks was too low. The SoA will use the best mark between the marks improvement year and the final undergraduate year for that module in the following year's selection process.

7. BURSARY APPLICATIONS

Please contact the Bursary Office for available bursaries. Should a student require a recommendation from the SoA for a Postgraduate Merit bursary, please contact Ms Liesl De Villiers: ldevilliers@sun.ac.za

8. ENQUIRIES

Programme administrator:	Mr Kyle Gordon	kdgordon@sun.ac.za
Programme leaders 2023:	Prof. CJ van Schalkwyk Prof. C Lamprecht	cjvs1@sun.ac.za / clam@sun.ac.za
Programme leaders 2024:	Prof. S Nel Mrs A Eloff	snel@sun.ac.za aelloff@sun.ac.za
Research module enquiries:	Prof. G Steenkamp Dr G Nel	gvn@sun.ac.za / gfn@sun.ac.za