



University of Pretoria Yearbook 2021

PGDip Accounting Sciences (07220036)

Department Accounting

Minimum duration of study 1 year

Total credits 160

NQF level 08

Programme information

This full-time diploma is the specialised qualification for candidates who are preparing for the relevant qualifying examinations of the South African Institute of Chartered Accountants and the Independent Regulatory Board for Auditors. Entrance requirements for the various modules are detailed in the departmental brochure.

Admission requirements

1. BCom (Accounting Sciences) or relevant SAICA accredited degree
2. Weighted average of 57% for Auditing, Financial Accounting, Financial Management and Taxation at final-year level
3. At least 53% for each of Auditing, Financial Accounting, Financial Management and Taxation at final-year level

Plan-specific admission requirements:

All final-year modules must have been passed in the same year, directly preceding the postgraduate enrolment year

Additional requirements

Please note that the Department of Accounting reserves the right to limit the number of students admitted to the PGDip and CTA programmes, taking cognisance of available capacity in respect of teaching infrastructure and human resources.

Only selected candidates will be allowed to register for the PGDip.

If there is overlap in the course content of the degree for which the student wishes to enrol, or is enrolled and a degree already conferred, the Dean will not acknowledge any modules that form part of the degree already conferred.

Examinations and pass requirements

In calculating marks, General Regulation G12.2 applies.

Subject to the provisions of General Regulation G.26, a head of a department determines, in consultation with the Dean



- when the PGDip examinations in his/her department will take place, provided that:
 1. PGDip examinations which do not take place before the end of the academic year, must take place no later than 18 January of the following year, and all examination results must be submitted to the Student Administration by 25 January; and
 2. PGDip examinations which do not take place before the end of the first semester, may take place no later than 15 July, and all examination results must be submitted to the Student Administration on or before 18 July.
- whether a candidate will be admitted to a supplementary examination, provided that a supplementary examination is granted, only once in a maximum of two prescribed semester modules or once in one year module;
- supplementary examinations (if granted) cover the same subject matter as was the case for the examinations;
- NB: For the purpose of this provision, the phrase "not sit for an examination more than twice in the same subject" as it appears in General Regulation G.18.2, implies that a candidate may not be admitted to an examination in a module, including a supplementary examination, more than three times.
- the manner in which research reports are prepared and examined in his department.

NB: Full details are published in each department's postgraduate information brochure, which is available from the head of department concerned. The minimum pass mark for a research report is 50%. The provisions regarding pass requirements for dissertations contained in General Regulation G.12.2 apply mutatis mutandis to research reports.

Subject to the provisions of General Regulation G.12.2.1.3, the subminimum required in subdivisions of modules is published in the study guides, which is available from the head of department concerned.



Curriculum: Final year

Minimum credits: 160

Core modules

Taxation 705 (BEL 705) - Credits: 40.00

Financial management 705 (FBS 705) - Credits: 40.00

Financial accounting 705 (FRK 705) - Credits: 40.00

Auditing 705 (ODT 705) - Credits: 40.00

The information published here is subject to change and may be amended after the publication of this information. The [General Regulations \(G Regulations\)](#) apply to all faculties of the University of Pretoria. It is expected of students to familiarise themselves well with these regulations as well as with the information contained in the [General Rules](#) section. Ignorance concerning these regulations and rules will not be accepted as an excuse for any transgression.