



# University of Pretoria Yearbook 2023

## PGDip (Accounting Sciences) (07220136)

**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

You are welcome to contact us at:

Tel: 012 420 2422

Email: [pgd-acc-ems@up.ac.za](mailto:pgd-acc-ems@up.ac.za)

### 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 Academic Regulation G26.3 applies.

Subject to the provisions of G26, a head of a department determines, in consultation with the Dean when the PGDip examinations in his/her department will take place, provided that:

- examinations which do not take place before the end of the academic year, must take place before the closing date of the special exam period in the beginning of the following academic year, and all examination results must be submitted to Student Administration before the closing date of submission of marks;
- examinations which do not take place before the end of the first semester, may take place no later than the closing date of the exam period, and all examination results must be submitted to Student Administration on or before the closing date of submission of marks;
- 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;
- a student may not enrol for the same module more than once, unless the dean has approved a second enrolment based on an application supported by a valid reason or motivation. Refer to G18.3

NB: Full details are published in each department's postgraduate information brochure, which is available on the departmental website.

Subject to the provisions of G26, the subminimum required in subdivisions of modules is published in the study guides, which is available from the head of department concerned.

Students are required to pass all four modules during the examination or supplementary examination periods in one academic year to be awarded the PGDip in Accounting Sciences.

## General information

### **University of Pretoria Programme Qualification Mix (PQM) verification project**

*The higher education sector has undergone an extensive alignment to the Higher Education Qualification Sub-Framework (HEQF) across all institutions in South Africa. In order to comply with the HEQSF, all institutions are legally required to participate in a national initiative led by regulatory bodies such as the Department of Higher Education and Training (DHET), the Council on Higher Education (CHE), and the South African Qualifications Authority (SAQA). The University of Pretoria is presently engaged in an ongoing effort to align its qualifications and programmes with the HEQSF criteria. Current and prospective students should take note that changes to UP qualification and programme names, may occur as a result of the HEQSF initiative. Students are advised to contact their faculties if they have any questions.*



## Curriculum: Final year

Minimum credits: 120

### Core modules

#### Taxation 705 (BEL 705)

<b>Module credits</b>	40.00
<b>NQF Level</b>	08
<b>Prerequisites</b>	No prerequisites.
<b>Contact time</b>	1 lecture per week
<b>Language of tuition</b>	Separate classes for Afrikaans and English
<b>Department</b>	Taxation
<b>Period of presentation</b>	Year

#### Module content

This module will be principle based and a lot of attention will be given to ensuring students have grasped and can apply the core principles, with emphasis on developing lifelong learners. Our aim is to equip students with sufficient base knowledge about tax to further upskill themselves as tax legislation changes or as they move into a tax specialist role in future.

Provisions from the following Acts are included in the syllabus:

- The Income Tax Act, 1962 (Act 58 of 1962);
- The Estate Duty Act, 1955 (Act 45 of 1955);
- The Value-Added Tax Act, 1991 (Act 89 of 1991);
- The Tax Administration Act, 2011 (Act 28 of 2011).
- The Transfer Duty Act, 1949 (Act 49 of 1949); and
- The Securities Transfer Tax Act, 2007 (Act 25 of 2007).

#### Financial management 705 (FBS 705)

<b>Module credits</b>	40.00
<b>NQF Level</b>	08
<b>Language of tuition</b>	Separate classes for Afrikaans and English
<b>Department</b>	Financial Management
<b>Period of presentation</b>	Year



## Module content

This module covers two subject areas – financial management and management accounting.

Financial management learning areas

Analysis and interpretation of the annual report and sustainability report of an entity; working capital management; financing covering the sources of financing including the capital, debt and money markets, export financing, off-balance-sheet financing structures, and an evaluation of the feasibility of the different financing instruments; cost of capital incorporating the calculation of the weighted average and weighted marginal cost of financing; capital structure theory; dividend theory; valuations incorporating the valuation of preference shares, debentures or bonds, selected financial instruments on a cash flow basis (swaps, options and forward rate agreements), the valuation of equity instruments (using the following models: intrinsic, dividend yield and dividend growth models, earnings yield and price-earnings, free cash flow or discounted cash flow) and the valuation of intellectual capital; mergers and acquisitions; and risk management, in particular managing currency and interest rate risk.

Management accounting learning areas

Costing in both manufacturing and service environments; decision making incorporating short-term decisions (incorporating cost-volume-profit analysis, relevant costing issues and linear programming), long-term decisions (incorporating different techniques for evaluating long-term decisions) and risk and uncertainty into the decision-making process; transfer pricing; performance measurement and management; planning incorporating budgeting, forecasting techniques, learning curves and human behavioural aspects of planning; standard costing and variance analysis; and trends in management accounting (developments in the subject area).

## Financial accounting 705 (FRK 705)

<b>Module credits</b>	40.00
<b>NQF Level</b>	08
<b>Language of tuition</b>	Separate classes for Afrikaans and English
<b>Department</b>	Accounting
<b>Period of presentation</b>	Year

## Auditing 705 (ODT 705)

<b>Module credits</b>	40.00
<b>NQF Level</b>	08
<b>Contact time</b>	1 lecture per week
<b>Language of tuition</b>	Separate classes for Afrikaans and English
<b>Department</b>	Auditing
<b>Period of presentation</b>	Year

## Regulations and rules

The regulations and rules for the degrees published here are subject to change and may be amended after the publication of this information.



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The [General Academic Regulations \(G Regulations\)](#) and [General Student Rules](#) apply to all faculties and registered students of the University, as well as all prospective students who have accepted an offer of a place at the University of Pretoria. On registering for a programme, the student bears the responsibility of ensuring that they familiarise themselves with the General Academic Regulations applicable to their registration, as well as the relevant faculty-specific and programme-specific regulations and information as stipulated in the relevant yearbook. Ignorance concerning these regulations will not be accepted as an excuse for any transgression, or basis for an exception to any of the aforementioned regulations.

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