UNIVERSITY OF SOUTH AFRICA

SCHOOL OF ACCOUNTING SCIENCES

SECTION A: THE DEGREE OF HONOURS BACHELOR OF ACCOUNTING SCIENCE (HONS BCompt) with the CERTIFICATE IN THE THEORY OF ACCOUNTING (CTA)

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1 GENERAL

The curriculum and syllabus of the Honours BCompt are designed for preparing students for Part I of the Qualifying Examination (QE1) of the South African Institute of Chartered Accountants (Saica). Students wishing to register for an honours degree but who do not wish to pursue a career as a chartered accountant must register for an Honours BCom degree.

The CTA is not a separate qualification. A student obtains the CTA by passing all four papers for the Honours BCompt during the same examination period. In certain circumstances (please refer to paragraph 3.7 below) a student may be permitted to write a supplementary examination in one or more papers of the Honours degree. The supplementary examination is considered the same examination period as the
immediately preceding September/October examination. The CTA currently has a five-year validity period for purposes of registering for QE1.

The Honours BCompt/CTA course is a demanding, high-level course. Students planning to register for this course should consider carefully whether they have the necessary skills, ready knowledge, motivation, time and commitment to attempt and pass the course successfully.

The Postgraduate Diploma in Accounting Sciences is intended for students who wish to study for the Honours BCompt degree, but who do not comply with the necessary admission requirements or who choose to obtain the Honours BCompt over two years.

The degree and diploma are conferred in the School of Accounting Sciences.

2 APPLICATION FOR REGISTRATION

- APPLICANTS WHO HAVE NOT COMPLETED THE BCompt DEGREE AT UNISA MUST SUBMIT A COMPLETE ORIGINAL ACADEMIC RECORD, INDICATING THE PERCENTAGES OBTAINED IN EACH COURSE WITH THEIR APPLICATION.

- APPLICANTS WHO HAVE WRITTEN THE LAST SUBJECTS FOR THE COMPLETION OF THEIR ENTRANCE QUALIFICATION, BUT WHO HAVE NOT YET RECEIVED THEIR ACADEMIC RECORD, MAY REGISTER BY PRESENTING THEIR EXAMINATION RESULTS, ON CONDITION THAT THEY SUBMIT THE OFFICIAL ACADEMIC RECORD BEFORE 15 APRIL.
• UNDER NO CIRCUMSTANCES WILL AN APPLICATION BE CONSIDERED WITHOUT THE ABOVE DOCUMENTS.

• STUDENTS WITH ADMISSION QUALIFICATIONS OLDER THAN THREE YEARS MUST FIRST COMPLETE THE POSTGRADUATE DIPLOMA IN ACCOUNTING SCIENCES BEFORE THEY WILL BE ALLOWED TO REGISTER FOR THE HONS BCompt/CTA.

• REGISTRATION FOR THE HONS BCompt/CTA AND THE POSTGRADUATE DIPLOMA IN ACCOUNTING SCIENCES CLOSES ON THE LAST WORKING DAY IN JANUARY. SATURDAYS ARE CONSIDERED TO BE WORKING DAYS.

• THE CLOSING DATE FOR REGISTRATION FOR STUDENTS WHO PARTICIPATED IN THE SUPPLEMENTARY EXAMINATION IS THE THIRD SATURDAY OF FEBRUARY.

• STUDENTS THAT APPLIED FOR RE-MARKING OF THEIR SCRIPT/S MUST REGISTER PROVISIONALLY BEFORE THE CLOSING DATE FOR REGISTRATION.

3 THE DEGREE OF HONOURS BACHELOR OF ACCOUNTING SCIENCE (HONS BCompt) with CTA

The curriculum and syllabus of the Honours BCompt are designed for preparing students for Part I of the Qualifying Examination (QE1) of the South African Institute of Chartered Accountants (Saica). Students wishing to register for an honours degree but who do not wish to pursue a career as a chartered accountant are advised to
register for an Honours BCom degree.

Students who pass the examination in the four prescribed papers in the same examination period achieve CTA status.

3.1 Admission

To be admitted to the Hons BCompt studies a student must hold either

• the degree of Bachelor of Accounting Science (BCompt) and with an average final mark of at least 55% in the following modules:
  ACN311V, ACN312W, ACN313X, ACN314Y.

or

• a BCom Accounting degree with a curriculum approved by SAICA and with an average final mark of at least 55% for Financial Accounting on the final undergraduate level

or

• Unisa’s Postgraduate Diploma in Accounting Sciences with a final mark of at least 55% for Advanced Financial Accounting.

Admission qualifications must not be more than three years old.

Students who do not meet the above requirements for direct entry to the Honours BCompt degree must register for and complete Unisa’s Postgraduate Diploma in Accounting Sciences (see paragraph 4). Students in possession of a Saica-accredited BCompt degree, but
who have not obtained an average mark of at least 55% for Financial Accounting at third level, are strongly advised to first register for the Postgraduate Diploma.

The student has to meet ALL the requirements for the completion of the bachelor’s degree before he or she will be allowed to register for the Honours BCompt degree.

3.2 Curriculum

The curriculum comprises four papers. The examination in each of papers 1 to 4 comprises one 5-hour written paper:

- **Paper 1**: Applied Financial Accounting (TOE407V)
- **Paper 2**: Applied Management Accounting (TOE408W)
- **Paper 3**: Applied Taxation (TOE409X) *
- **Paper 4**: Applied Auditing (TOE412S)

* Students who wish to qualify as Chartered Accountants (Zimbabwe) are exempted from this paper if they have passed Advanced Zimbabwe Taxation of the Institute of Chartered Accountants of Zimbabwe.

Four compulsory tests of five hours each are written under examination conditions during the year. The tests are written on weekends. Please refer to paragraph 3.5 below.

3.3 Duration of study and reregistration

The degree (without the CTA) cannot be completed in less than one year, but must be completed within five years.

Any year in which a student’s registration for the degree is officially cancelled before 15 May, either at the student’s request or on the initiative of the University, is not
regarded as a year of study.

*Reregistration may be refused in any year on the grounds of unsatisfactory progress.*

The requisite undergraduate qualification and/or Postgraduate Diploma in Accounting Sciences remains valid for a period of three years. Students whose admission qualification is older than three years are referred to the Postgraduate Diploma in Accounting Sciences. *These reregistration requirements are not negotiable.*

Students who have completed a B.Compt (Hons) (without CTA) may apply for readmission for CTA purposes provided that Applied Financial Accounting and Applied Taxation must not have been passed more than three years prior to application for re-admission to the CTA programme. *These reregistration requirements are not negotiable.*

### 3.4 Study schools

Study school form an optional important part of the Honours BCompt/CTA. Wherever student numbers warrant it, study school will be conducted by the School of Accounting Sciences. Study school are offered in English. Where total student numbers in an area warrant it, separate classes may be offered in English and Afrikaans. Students' attendance of study school is optional but they are strongly advised to attend.

Details of the study school will be communicated to registered students by means of tutorial letters.
3.5 Tests and year mark

During the course of the year four tests of five hours each are written, under examination conditions. Each test contains questions from papers 1 to 4.

The average mark of the three best tests will constitute the student’s year mark. If only one or two tests are written, the total marks of the tests written will be divided by three to obtain the year mark. If no test is written the year mark will be nil.

The year mark contributes 20% and the examination 80% towards the final mark. A sub-minimum of 45% per paper must be obtained in the examination.

3.6 Examination

- **Admission** to the examination is obtained by submitting one compulsory assignment before its due date. The mark obtained for the compulsory assignment does not contribute towards the year mark or final mark.
- Examinations are written in papers 1 to 4 in September/October.
- The examination in each of papers 1 to 4 consists of one five-hour paper.
- Supplementary examinations take place early in January.
3.7 Supplementary examination

A supplementary examination in papers 1 to 4 will be written in the first half of January. Candidates are admitted to the supplementary examination provided that at least 45% was achieved in the paper concerned in the immediately preceding September/October examination and then only if the candidate will be able to complete the qualification (honours degree) should the supplementary examination be passed.

The year mark (see 3.5) is not taken into account for the supplementary examination.

There are no special or aegrotat examinations for the Honours BCompt. A supplementary examination will be granted only if both criteria stated above are met.

3.8 Pass mark and pass with distinction

To pass a paper, a student must obtain a final mark of at least 50%.

To be awarded the degree with distinction, a student must obtain a final mark of at least 75% in each paper.
4. THE POSTGRADUATE DIPLOMA IN ACCOUNTING SCIENCES

The Postgraduate Diploma in Accounting Sciences comprises tuition at postgraduate level in the core disciplines of the accounting sciences.

The curriculum and syllabi for the diploma are designed to prepare students for their studies towards the Honours BCompt degree with CTA.

Students who do not qualify for direct admission to the Honours BCompt/CTA, must first complete the diploma.

4.1 Admission

- Students wishing to register for the Postgraduate Diploma in Accounting Sciences must have a Bachelors degree in Accounting from a registered higher education institution with the following courses or equivalents thereof:
  - Financial Accounting (third level)
  - Management Accounting (third level)
  - Auditing (two years)
  - Taxation (second level)
  - Commercial Law (second level)
  - Economics (first level)
  - Business Management (first level)
- The degree must not be older than 5 (five) years.
- If any of the abovementioned courses previously passed have, in the opinion of the Director of the School, become outdated, the student may be required to repeat the courses concerned at undergraduate level for admission to studies for the diploma.
• Only students who obtained an average of at least 55% for Financial Accounting in the final year of their Bachelor’s degree in Accounting may register for all four papers of the Postgraduate Diploma at once.
• Registration closes on the last working day of January. Saturdays are considered working days.
• The closing date for registration for students who participated in the supplementary examination is the third Saturday of February.
• Students that applied for re-marking of their script/s must register provisionally before the closing date for registration.

4.2 Curriculum

The curriculum comprises four papers.

*Paper 1:* Advanced Financial Accounting (DIPAC15)
*Paper 2:* Advanced Management Accounting (DIPAC26)
*Paper 3:* Advanced Taxation (DIPAC38)
*Paper 4:* Advanced Auditing (DIPAC49)

4.3 Duration of study and reregistration

• The postgraduate diploma cannot be completed in less than one year but must be completed within three years.
• Credits are retained for papers passed.
• It is not required to pass all four papers of the postgraduate diploma in the same year.
• *Reregistration may be refused in any year on the basis of unsatisfactory progress.*
• Any year in which a student’s registration for the diploma is officially cancelled before 15 May, either at
the student’s request or on the initiative of the University, is not regarded as a year of study.

4.4 Tests and year mark

- During the course of the year three tests of four hours each are written, under examination conditions. Tests are written on weekends.
- Each test contains separate questions from papers 1 to 4.
- The average mark of the two best tests will constitute the student’s year mark. If only one test is written, the total marks of the test written will be divided by two to obtain the year mark. If no test is written the year mark will be nil.
- The year mark contributes 20% and the examination 80% towards the final mark. A sub-minimum of 45% per paper must be obtained in the examination.

4.5 Examination

- **Admission** to the examination is obtained by submitting one compulsory assignment before the due date. The mark obtained for the compulsory assignment does not contribute towards the year mark or final mark.
- Examinations are written in papers 1 to 4 in September/October only.
- The examination in each of papers 1 to 4 consists of one four-hour paper.
- There is no supplementary, special or aegrotat examination opportunity for any of the papers in the Postgraduate Diploma in Accounting Sciences.
4.6 Pass mark and pass with distinction

- The pass mark for each paper is a final mark of 50%.
- To obtain the postgraduate diploma with distinction, a candidate must obtain a final mark of at least 75% for each paper.

- Students who want to register for the Honours BCompt degree must note that they have to achieve a final mark of 55% for Advanced Financial Accounting (Paper 1 - DIPAC15) to meet the entry requirements of the Honours BCompt.
SECTION B

INFORMATION CONCERNING THE HONOURS BCom DEGREE and the HONOURS BAdmin DEGREE

Consult Part 1 of the Calendar for details of the general rules of admission to postgraduate studies, documents which must accompany an application for admission, number of papers for which students must register, reregistration, duration of study, applications for cancellation, etc.

1 General

1.1 Concurrent registration for an undergraduate course/module(s) for non-degree purposes

Students may only with the special permission of Senate register for not more than one undergraduate course or the corresponding number of modules on the same level for non-degree purposes (NDP) concurrently with an Honours course, and provided that the NDP course/module(s) has a bearing on their Honours studies, or they submit a written justification which is acceptable to the University. Please note that students must apply before the closing date for registration for the undergraduate course/module(s) for permission for concurrent registration.

1.2 Pass mark and pass with distinction

(a) The pass mark for each paper is 50%
(b) Candidates shall be awarded the degree with distinction if they obtained an average of at least 75% for the required papers for the degree.
1.3 Special, aegrotat and supplementary examinations

There are no special, aegrotat or supplementary examinations for the Honours BCom and the Honours BAdmin degrees.

2 The Honours BCom degree in Accounting (with specialisation in Financial Accounting)

This Honours BCom degree is not intended to prepare students for the qualifying examination of the South African Institute of Chartered Accountants (Saica). Students desiring to qualify as chartered accountants must register for the Honours BCompt degree. Particulars of the Honours BCompt degree appear in Section A of this brochure.

This Honours degree is pre-eminently an academic course designed to help students to acquire a knowledge of the history, philosophy and fundamental theories and principles of the various subjects covered and as such to serve as preparation for the studies of the master’s and doctoral degrees. Attention is however also given to relevant practical applications and techniques in the form of *inter alia* the analysis of case studies. It provides students who do not wish to become chartered accountants with the opportunity to further their studies in Financial Accounting and Management Accounting and/or Taxation. It also provides advanced learning for students who wish to undertake or continue their careers in the accounting profession in general.
2.1 Admission requirements

In order to be admitted to the Honours BCom degree in Accounting (with specialisation in Financial Accounting) a student must be in possession of:

- a BCom or BCompt degree, or another approved degree in the Economic and Management Sciences, and have passed the final undergraduate course(s) in the subjects in which they wish to proceed, OR

- another approved degree and have passed at least the following BCom courses: Financial Accounting III, Taxation, Economics I, Business Management I, and have passed the final undergraduate modules/course(s) in which they wish to proceed.

Students, whose Bachelor's degree is older than 10 years, must first repeat Financial Accounting III before they will be admitted to Honours studies specialising in Financial Accounting.

Students are strongly advised not to register for more than three papers in their first year of study due to the volume of work involved in each paper.

2.2 Examination

The examination of the Honours degree in Accounting, conducted during September/October and January/February of every year, comprises five papers of three hours or four each.

2.3 Curriculum

The curriculum comprises the following three groups of papers:
Group A: Two compulsory papers:
1. Advanced financial accounting (DIPAC15)
2. Corporate reporting (CORAC08)

Group B: At least one paper from the following:
3. The meaning, analysis, interpretation and design of financial statements (FST0005)
4. Advanced taxation (ADVTAX6)
5. Advanced taxation practice (GEVBEPP)
6. Computer Auditing (REKOUDH)

Group C: A maximum of two papers from the following:
7. Advanced financial management (AFM000U)
8. Advanced cost and management accounting (ACA000P)
9. Advanced accounting information management (AAD000R)
10. Advanced management accounting techniques (ADMAATS)

Prerequisites
No student may take:
1. FST0005 unless ACN3084/ACN3186 or an equivalent course has been passed.
2. ADVTAX6 and GEVBEPP unless Income Tax or an equivalent course has been passed.
3. AFM000U, ACA000P and ADMAATS unless Management Accounting III or an equivalent course(s) have been passed.
4. AAD000R unless Accounting Data Processing (that is DPA101/201 and 202) or an equivalent course has been passed.
3 The Honours BCom degree in Accounting (with specialisation in Management Accounting)

Purpose: Firstly to strengthen and deepen students' knowledge of Management Accounting. Secondly, to serve as preparation towards the writing of examinations in various papers at the Chartered Institute of Management Accountants (CIMA). For current exemptions of papers afforded by this qualification, if any, call CIMA at 011 268 2555 or visit the website at www.cimaglobal.com and clicking on Studying, Entry routes, Exemptions, South Africa

However, it is important to note that this Honours degree does not provide automatic entry to the CIMA examinations, and applications to register as a student with CIMA, with the aim of obtaining their qualification, must be addressed directly to CIMA. The contact details of the Southern Africa offices of CIMA are as follows:

Tel: +27 (0)11 268 2555
Fax: +27 (0)11 268 2556
PO Box 745, NORTHLANDS, South Africa, 2116

This Honours degree also provides good preparation for students who wish to further their studies at master's or doctoral level in the fields of management accounting and financial management.

3.1 Admission requirements

In order to be admitted to the Honours BCom degree in Accounting (with specialisation in Management Accounting) a student must be in possession of either a BCom (Management Accounting), a BCompt, a BCom, or
another approved degree in Economic and Management Sciences, and should have passed Management Accounting III or an equivalent course, and Financial Accounting III or an equivalent course.

Students, whose Bachelor's degree is older than 10 years, will not be admitted to the studies for the Honours BCom degree and will be required to repeat Financial Accounting ACN311V/ACN301T, or an equivalent module, and Management Accounting III before being admitted to Honours studies specialising in Management Accounting.

3.2 Curriculum

The curriculum comprises the following five compulsory papers:

1. Advanced financial management (AFM000U)
2. Advanced cost and management accounting (ACA000P)
3. Advanced accounting information management (AAD000R)
4. Advanced management accounting techniques (ADMAATS)
5. The management of organisational change and renewal (ORGRENS)*

* Presented by the School of Management Sciences
Prerequisites

No student may take:

1. AFM000U, ACA000P and ADMAATS unless Management Accounting III or an equivalent course(s) have been passed.
2. AAD000R unless Accounting Data Processing or an equivalent course has been passed.

4 The Honours BCom degree in Auditing

It is not the aim of this degree to prepare students for the Qualifying Examinations of the South African Institute of Chartered Accountants (Saica) or the Independent Regulatory Board for Auditors (IRBA) – previously the Public Accountants’ and Auditors’ Board (PAAB). Students desiring to qualify as chartered accountants must register for the Honours BCompt degree. Particulars of the Honours BCompt degree appear in Section A of this brochure.

This Honours course in Auditing has as its main theme advanced auditing practice, computer auditing and the role of internal control measures in the audit process.

4.1 Admission requirements

To be admitted to the studies for the Honours BCom degree in Auditing students must -

(1) hold a BCom degree or BCompt degree or another approved degree in the Economic and Management Sciences and have passed Auditing 300 (final year); or
(2) be in possession of another degree and have passed at least the following BCom courses: Economics 100, Business Management 100, Accounting 200 and Auditing 300 (final year); or

(3) have obtained the Certificate in the Theory of Accountancy at a recognised university and have qualified for or be in possession of the CA(SA) and have passed Economics 100, Business Management 100 and the final course in the subject in which they wish to proceed.

Students who obtained their Bachelor's degrees more than five years ago, will not be admitted to the studies for the Honours BCom degree.

Students with B-degrees older than five years may also apply for admission to Honours and such requests could be handled in one of two possible ways:

(a) students must repeat the major subjects at the undergraduate level in which they wish to do their Honours (this is the current normal requirement)

or

(b) students must apply to the Head of the Department by submitting a CV, providing evidence including references that they have been employed in the selected subject direction during the past ten years (or longer), thus having kept abreast with developments in the field. The CV will then be evaluated by the Head of the Department for approval for registration.
4.2 Old curriculum

NB
- No new registrations will be accepted for the old curriculum.
- Students who registered under the old syllabus (2006 or before) must complete the degree in or before 2010.
- Students wishing to convert his or her studies to the new curriculum must apply to the Head of the Department of Auditing.

4.3 New curriculum

The curriculum of five papers comprises the following three compulsory papers:

- REKOU DH  Computer Auditing
- INTOU DF  The role of internal control measures in the audit process
- DIPAC49  Advanced auditing (Students who passed TOE412S for an uncompleted degree within the last five (5) years retain credit for the paper and may not register for DIPAC49)

PLUS two of the following papers:

- DIPAC15  Advanced Financial Accounting (Students who passed TOE407V for an uncompleted degree within the last five (5) years retain credit for the paper and may not register for DIPAC15)
- CORACO8  Corporate Reporting
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<thead>
<tr>
<th>Course Code</th>
<th>Course Title</th>
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<tbody>
<tr>
<td>DIPAC26</td>
<td>Advanced Management Accounting</td>
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<tr>
<td></td>
<td>(Students who passed TOE408W for an uncompleted degree within the last five (5) years retain credit for the paper and may not register for DIPAC26)</td>
</tr>
<tr>
<td>FST0005</td>
<td>The meaning, analysis, interpretation and design of financial statements</td>
</tr>
<tr>
<td>FPC000A</td>
<td>Financial planning and control</td>
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<tr>
<td>AFM000U</td>
<td>Advanced financial management</td>
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<tr>
<td>ACA000P</td>
<td>Advanced cost and management accounting</td>
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<td>AAD000R</td>
<td>Advanced accounting information management</td>
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<td>ADMAATS</td>
<td>Advanced management accounting techniques</td>
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<td>ADVTAX6</td>
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<td>GEVBEPP</td>
<td>Advanced Taxation Practice</td>
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<td>HARBVHK</td>
<td>Labour relations and the public sector</td>
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<td>HPERSAK</td>
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<tr>
<td>HRFINSE</td>
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<td>HBEBEPOP3</td>
<td>Planning and policy analysis in the public sector</td>
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<tr>
<td>HORSTEH</td>
<td>Study of organisations and the public sector</td>
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<tr>
<td>HOPBESV</td>
<td>Management and the public sector</td>
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NB
No student may take:

(a) DIPAC15 and/or CORACO8 unless Financial Accounting 300 (that is, ACN301/ACN311, ACN302/ACN312, ACN303/ACN313 and ACN304/ACN314) or an equivalent course has been passed
(b) FST0005 unless ACN308/ACN318 or an equivalent course has been passed
(c) FPC000A unless ACN307/ACN317 or an equivalent course has been passed
(d) DIPAC26 and/or AFM000U and/or ACA000P and/or ADMAATS unless Management Accounting 300 (that is, ACN306/ACN316, ACN307/ACN317 and ACN308/ACN318) or an equivalent course, and Financial Accounting 300 (that is, ACN301/ACN311, ACN302/ACN312, ACN303/ACN313 and ACN304/ACN314) or an equivalent course have been passed
(e) AAD000R unless DPA201 and DPA202 or an equivalent course has been passed
(f) HARBVHK and/or HPERSAK and/or HRFINSE and/or HBEBEP3 and/or HORSTEH and/or HOPBESV unless Public Administration or an equivalent course or Municipal Government and Administration or an equivalent course as a major subject has been passed.

Note: The approval of equivalent courses is at the discretion of the respective Heads of Departments.
Examinations

The examinations are written in January/February at particular pre-determined examination centres. Should an existing Honours paper only be written in September/October, the examination date for that paper will be September/October.

There is no supplementary, special or aegrotat examination opportunity for any of the papers in the Honours degree.

For information regarding admission to the examinations, refer to the tutorial material of each paper.

Prerequisites

Auditing 300 (that is, AUE301/AUE321, AUE302/AUE322, AUE303/AUE323 and AUE304/AUE324) or an equivalent course.

5 The Honours BCom degree in Auditing with specialisation in Internal Auditing

5.1 Admission requirements

Only students with a completed BCom degree with specialisation in Internal Auditing or equivalent qualification will be admitted to this programme.

NB: Students who do not fulfil the necessary admission requirements in respect of certain or all of the papers (including UNISA graduates) will be required to complete certain additional undergraduate modules for non-degree purposes in this regard.
5.2 **Curriculum**

The curriculum comprises the following four one year papers:

1. Internal Audit Practice (HIAU01L)
2. Internal Audit Applications (HIAU02M) - two examination papers
3. Risk Management (FINRIS5)
4. Advanced Management Accounting (DIPAC26)

5.3 **Duration of the study**

The degree cannot be completed in less than one year but must be completed within two years. This period may be extended in exceptional cases with the permission of the Head of the Department of Auditing.

5.4 **Examinations**

The examinations are written in October/November at particular predetermined examination centres. Should an existing honours paper only be written in January/February the examination date for the paper will be January/February.

**No** supplementary examinations are granted.

Admission to the examination: Refer to the tutorial material of each paper in this regard.

The examinations in paper 2 comprise two three-hour written papers.

The examinations in papers 1 and 4 each comprise one four-hour written paper.
The examination in paper 3 comprises one three-hour written paper.

6 The Honours BAdmin degree

6.1 General admission requirements

Students must hold a BAdmin degree and have passed the final course in which they wish to proceed.

6.2 The Honours BAdmin degree in Accounting

6.2.1 Admission requirements

To be admitted to the studies for the Honours BAdmin degree in Accounting, students must

(1) hold a BAdmin degree and have passed Accounting III and Cost and Management Accounting or an equivalent course*; or

(2) be in possession of another degree and have passed at least six BAdmin courses, including Accounting III, Economics I and a course on second-year level in one of the subjects from Group C of the BAdmin degree, viz: Development Administration and Public Administration. In addition, students must have passed Cost and Management Accounting or an equivalent course*. 
Students who passed Accounting III at this University comply with the requirement in respect of Cost and Management Accounting.

Students, whose Bachelor's degree is older than 10 years, will be required to repeat Accounting III before being admitted to Honours studies in Accounting.

6.2.2 Curriculum

Please refer enquiries to the Head of Department:
Financial Accounting: Tel: (012) 429-4459
E-mail: mongakp@unisa.ac.za
SECTION C: THE DEGREE OF MASTER OF ACCOUNTING SCIENCE (MCompt) and MASTER OF ACCOUNTING SCIENCE IN TAXATION (MCompt in Taxation)

Consult Part I of the Calendar for details of the general rules of admission to postgraduate studies, documents which must accompany an application for admission, number of papers for which students must register, reregistration, duration of study, applications for cancellation, etc.

1 Admission requirements

• **MCompt**
  Students must be in possession of the Honours BCompt or an equivalent qualification.

• **MCompt (Taxation)**
  Admission requirements for the MCompt in Taxation degree are:
  
  • A BCom, BCompt or equivalent qualification, plus
  • An applicable Honours degree, an LLB, an MBL/MBA or an applicable recognised four-year Bachelor’s degree (eg. BAcc) or the equivalent; plus
  • Have successfully completed the Higher Diploma in Taxation, the Postgraduate Certificate in Advanced Taxation or the equivalent with an average of at least 65%.
2 Curriculum

The curriculum comprises a dissertation on an approved topic.

If it is deemed necessary, the relevant Head of the Department may prescribe a reading programme which the student must complete to the satisfaction of the supervisor and/or if the topic for the dissertation be in the field of Taxation, prescribe certain modules from the College of Law for non-degree purposes before the student may commence with the writing of the dissertation.

A student must also submit to the supervisor at least one article suitable for publication in an accredited journal, under the guidance of the supervisor, which is based on the dissertation. The supervisor will not give permission for the dissertation to be submitted for examination unless he or she is satisfied that the article(s) is suitable for publication.
SECTION D: THE DEGREE OF MASTER OF COMMERCE (MCom) AND MASTER OF ADMINISTRATION (MAdmin)

Consult Part I of the Calendar for details of the general rules of admission to postgraduate studies, documents which must accompany an application for admission, number of papers for which students must register, reregistration, duration of study, applications for cancellation, etc.

1 Admission requirements

Students must be in possession of the Honours BCom or the Honours BAdmin or the Honours BCompt or an equivalent qualification.

2 Curriculum

The curriculum comprises a dissertation on an approved topic.

The topic for the dissertation may be chosen from any of the following fields of study:

- Auditing
- Financial Accounting
- Financial Management
- Internal Auditing
- Management Accounting
- Taxation

If it is deemed necessary, the relevant Head of the Department may prescribe a reading programme which the student must complete to the satisfaction of the supervisor and/or if the topic for the dissertation be in the field of Taxation, prescribe certain modules from the
College of Law for non-degree purposes before the student may commence with the writing of the dissertation.

A student must also submit to the supervisor at least one article suitable for publication in an accredited journal, under the guidance of the supervisor, which is based on the dissertation. The supervisor will not give permission for the dissertation to be submitted for examination unless he or she is satisfied that the article(s) is suitable for publication.
SECTION E: THE DEGREE OF DOCTOR OF ACCOUNTING SCIENCE (DCompt)

Consult Part I of the Calendar for details of the general rules of admission to postgraduate studies, documents which must accompany an application for admission, number of papers for which students must register, reregistration, duration of study, applications for cancellation, etc.

1 Admission requirements

Students must be in possession of an MCompt or an equivalent qualification.

2 Curriculum

(a) The curriculum comprises a thesis on an approved topic.

(b) If it is deemed necessary, the Head: Professional Programmes may prescribe a reading programme which the student must complete to the satisfaction of the promoter before the student may commence with the writing of the thesis.

(c) A student must also submit to the promoter at least one article suitable for publication in an accredited journal, under the guidance of the promoter, which is based on the thesis. The promoter will not give permission for the thesis to be submitted for examination unless he/she is satisfied that the article(s) is suitable for publication.
SECTION F: THE DEGREE OF DOCTOR OF COMMERCE (DCom) AND DOCTOR OF ADMINISTRATION (DAdmin)

Consult Part I of the Calendar for details of the general rules of admission to postgraduate studies, documents which must accompany an application for admission, number of papers for which students must register, reregistration, duration of study, applications for cancellation, etc.

1 Admission requirements

Students must be in possession of an MCom or MAdmin degree, or the MCompt or an equivalent qualification.

2 Curriculum

The curriculum comprises a thesis on an approved topic. The topic for the thesis may be chosen from any of the following fields of study:
- Auditing
- Financial Accounting
- Financial Management
- Internal Auditing
- Management Accounting
- Taxation

If deemed necessary, the relevant Head of Department may prescribe a reading programme which the student must complete to the satisfaction of the promoter before the student may commence with the writing of the thesis.

A student must also submit to the promoter at least one article, which is based on the thesis and is suitable for publication in an accredited journal, under the guidance of the promoter.

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