

## **BACHELOR OF COMMERCE IN ACCOUNTING (1021)**

This degree, combined with the Post Graduate Diploma in Accounting (PGDA) is accredited by the South African Institute of Chartered Accountants (SAICA) to prepare candidates for the Initial Test of Competence (ITC).

### **D.54 ADMISSION**

Unless Senate decides otherwise, candidates will be required to meet the following criteria to be enrolled for the degree: **Bachelor of Commerce in Accounting - BCom (Accounting)**

#### **D.54.1 Admission requirements for applicants who matriculated from 2008**

- (a) The National Senior Certificate for Bachelor's Degree study with 4 designated subjects at a rating of 4, plus a score of no less than 30 points calculated according to the University's approved points system, as well as the following specific subject requirements:
- Level 4 (50-59%) in English (home or 1<sup>st</sup> additional language).
  - Level 3 (40-49%) in Another language (home or 1<sup>st</sup> additional language)
  - Level 4 (50-59%) in Mathematics
  - Level 5 (60-69%) in Accounting (not required if student has Math at Level 5)
- (b) A qualification or level of competence which the Senate of the University has deemed to be equivalent to the requirements stipulated in (a) above.

#### **D.54.2 Admission rules for applicants who matriculated prior to 2008**

- (a) Candidates must have obtained a Matriculation Exemption Certificate with a minimum of a C-Aggregate (60%) in Grade 12 with the following subject requirements:
- HG (50%) Mathematics or
  - SG (70%) Mathematics and
  - HG (50%) Accounting or
  - SG (70%) Accounting
- OR**
- HG (60%) Mathematics or
  - SG (80%) Mathematics (if Accounting was not taken as a matriculation subject)

**OR**

- (b) A qualification or level of competence which the Senate of the University has deemed to be equivalent to the requirements stipulated in (a) above.

### **D.55 SELECTION**

As only a limited number of students can be admitted to the programme, applicants will be subject to a selection procedure.

## D.56 DURATION

Unless Senate decides otherwise the duration of the programme shall extend over three years Full-time study.

## D.57 CURRICULUM

### D.57.1 Level 1

<b>Module Name</b>	<b>Alpha Code</b>	<b>Cred</b>
<b>Compulsory</b>		
Financial Accounting 131	FIA131	15
Financial Accounting 132	FIA132	15
Introduction to Microeconomics 151	ECO151	10
Introduction to Macroeconomics 152	ECO152	10
Mathematics 126	MAM126	10
Business Statistics 132	BUS132	15
Principles of Management 131	MAN131	15
Mercantile Law 102	MER102	15
Introduction to Information Systems 131	IFS131	15
Academic Literacy for Commerce 131	ALC131	15
	<b>Sub-total</b>	<b>135</b>

### D.57.2 Level 2

<b>Module Name</b>	<b>Alpha Code</b>	<b>Cred</b>
<b>Compulsory</b>		
Financial Accounting 214	FIA214	20
Financial Accounting 225	FIA225	20
Management Accounting 234	MAC234	10
Accounting Information Applications 239	ACC239	15
Mercantile Law 221	MCR221	10
Taxation 228	TAX228	10
Taxation 212	TAX212	10
Auditing 201	AUD201	20
Corporate and Financial Management 221	CFM221	10
	<b>Sub-total</b>	<b>125</b>

### D.57.3 Level 3

<b>Module Name</b>	<b>Alpha Code</b>	<b>Cred</b>
Managerial Accounting and Finance 334	MAF334	30
Financial Accounting 324	FIA324	60
Auditing 322	AUD322	30
Taxation 327	TAX327	30
	<b>Sub-total</b>	<b>150</b>
	<b>TOTAL</b>	<b>410</b>

## D.58 ASSESSMENT

Assessment is governed by Rule A.5 as stipulated in the University Calendar: General Information Part 1.

## D.59 PROMOTION RULES

Unless Senate decides otherwise and subject to rule A.3.2.3 or otherwise provided in the Faculty rules:

- D.59.1** After one year of enrolment; passed a total of at least 80 NQF credits, with a final mark of 55% or more for Financial Accounting (FIA132).
- D.59.2** In every year thereafter passed a total of at least 90 NQF credits,
- D.59.3** Provided that after four years of enrolment the student has completed the degree;
- D.59.4** Provided that after the second year of registration the student has passed all required 1<sup>st</sup> level modules.
- D.59.5** Final promotions are done according to the rules applicable to the degree at the date of first enrolment, provided that the student continues to promote.
- D.59.6** The latest rules applicable to the degree will be applied (the following year) when further admission was refused or when a student has interrupted his/her studies.
- D.59.7** Students who do not meet the requirement as outlined in D.59.1 above, will be promoted to the BCom (Financial Accounting) degree (2<sup>nd</sup> enrolment), provided they passed at least 60 credits including a final mark of between 50% and 54% for Financial Accounting (FIA132).

## **D.60 ADVANCE REGISTRATION**

There are no advance registration rules for this programme

## **D.61 RENEWAL OF REGISTRATION**

The renewal of registration will be governed by the Rule A.3.2.3, as stipulated in the University Calendar: General Information Part 1 or otherwise provided in the Faculty rules:

## **D.62 SPECIAL REQUIREMENTS FOR THE PROGRAMME**

- D.62.1** To qualify for entry into the BCom (Accounting) degree, a first year BCom student shall have passed at least 105 credits in the their first year of enrolment, with a final mark of 55% or more in Financial Accounting 132 or its equivalent.
- D.62.2** The following will be recognised as an internal equivalent: Obtaining a mark of 55% or more for the assessment at the conclusion of a summer school. In order to qualify to attend the summer school, a student must have obtained 60% or more for Financial Accounting 142.
- D.62.3** A student will **not** be allowed to renew his/her registration for the following modules if he/she failed to pass after two attempts:
- Financial Accounting 131, 132 (55%) (*The assessment at the end of the winter/summer school, as applicable to the module, is considered the second attempt opportunity. If a student fails to utilise this opportunity he/she will waive the second attempt*)
  - Financial Accounting 214, 225
  - Financial Accounting 324
  - Management Accounting 234
  - Corporate and Financial Management 221
  - Managerial Accounting and Finance 334
  - Auditing 201
  - Auditing 322

- Accounting Information Applications 239
- Taxation 228
- Taxation 212
- Taxation 327
- Academic Literacy for Commerce 131

**D.62.4** A student who has obtained a final mark after the supplementary exam of 40%-49% for Financial Accounting 131 has the choice to attend either:

- (a) the Financial Accounting 131 Winter School in order to continue with Financial Accounting 132 (to continue with BCom (Accounting));

**OR**

- (b) the Financial Accounting 141 Winter School in order to continue with Financial Accounting 142 (and transition to BCom Financial Accounting).

**D.62.5** A student who has obtained a final mark after the supplementary exam of 30%-39% for Financial Accounting 131 will be eligible to attend the Financial Accounting 141 Winter School in order to continue with Financial Accounting 142 (and transition to BCom Financial Accounting).

**D.62.6** A student who has obtained a final mark after the supplementary exam of 50%-54% for Financial Accounting 132 will be eligible to attend the Financial Accounting 132 Summer School in order to continue with Financial Accounting 214 (and continue with BCom Accounting).

**D.62.7** A student who has obtained a final mark after the supplementary exam of 40%-49% for Financial Accounting 132 will be eligible to attend the Financial Accounting 142 Summer School in order to continue with Financial Accounting 241 (and transition to BCom Financial Accounting).

**D.62.8** A student who has obtained a final mark after the supplementary exam of 40%-49% for Financial Accounting 214 will be eligible to attend the Financial Accounting 241 Winter School in order to continue with Financial Accounting 242 (and transition to BCom Financial Accounting).

**D.62.9** A student who has obtained a final mark after the supplementary exam of 40%-49% for Financial Accounting 225 will be eligible to attend the Financial Accounting 242 Summer School in order to continue with Financial Accounting 341 (and transition to BCom Financial Accounting).