

BACHELOR OF COMMERCE IN ACCOUNTING (Extended Curriculum - 1753)

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.63 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.63.1 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 3 (40-49%) in English (home or 1st additional language).
 - Level 3 (40-49%) in Another language (home or 1st additional language)
 - Level 3 (40-49%) in Mathematics
 - Level 4 (50-59%) in Accounting (not required if student has Math at Level 4)
- (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.63.2 Admission rules for applicants who matriculated prior to 2008

- (a) Candidates must have obtained a Matriculation Exemption Certificate with a minimum of a D-Aggregate in Grade 12 with the following subject requirements:
- HG (D – Symbol) Mathematics or
 - SG (C – Symbol) Mathematics and
 - HG (D – Symbol) Accounting or
 - SG (C – Symbol) Accounting

OR

- HG (C _symbol) Mathematics or
- SG (B – Symbol) 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.64 SELECTION

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

D.65 DURATION

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

D.66 CURRICULUM

D.66.1 Level 1

Module Name	Alpha Code	Cred
Compulsory		
Academic Literacy for Business 131	ALB131	15
Quantitative Skills Accounting 131	QSA131	15
Introduction to SA Accounting 131	ACC131	15
Introduction to SA Accounting 132	ACC132	15
Academic Literacy for Commerce 132	ALC132	15
Principles of Business Management 131	MAN131	15
Introduction to Information Systems 132	IFS132	15
Business Statistics 132	BUS132	15
	Sub-total	120

D.66.2 Level 2

Module Name	Alpha Code	Cred
Compulsory		
Analytical and Critical Thinking 231	ACF231	15
Quantitative Analysis for Commerce 231	QAC231	15
Intensive reading and Writing 231	IRF231	15
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
Mercantile Law 102	MER102	15
	Sub-total	120

D.66.3 Level 3

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

D.66.4 Level 4

Module Name	Alpha Code	Cred
Compulsory		
Managerial Accounting and Finance 334	MAF334	30
Auditing 322	AUD322	30

Taxation 327	TAX327	30
Financial Accounting 324	FIA324	60
	Sub-total	150
	TOTAL	515

D.67 ASSESSMENT

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

D.68 PROMOTION RULES

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

D.68.1 After one year of enrolment; passed a total of at least 90 credits (30 of which must be degree credits), including Academic Literacy for Business (ALB131), Quantitative Skills for Accounting (QSA131 or Quantitative Skills for Commerce (QSC132) for repeats and Introduction to SA Accounting (ACC 131 or ACC130). A student that does not pass ACC132 must register for FIA141 and FIA142, obtain a final mark of at least 60% in FIA142 and attend the summer school. If the student passes the assessments of the Summer School with a mark of at least 55% or more, the student;

- Will be allowed to continue with the 4 year (Accounting) extended curriculum
- Will receive 15 credits for ACC132
- Will have FIA141 and FIA142 converted to FIA131 and FIA132.

D.68.2 A student who passed at least 75 credits in the 1st year of enrolment but does not meet the requirements of D.68.1 will be transferred to BCom extended curriculum 2nd enrolment.

D.68.3 After the second year of enrolment passed 180 credits in total (90 of which must be degree credits) including all 1st year level modules and Financial Accounting 131 (or equivalent) and Financial Accounting 132 with at least a final mark of 55%.

D.68.4 A student who passes at least 180 credits after two years of enrolment but has not met the requirements of D.68.3 will be transferred to the BCom extended curriculum 3rd enrolment.

D.68.5 In every year thereafter passed a total of at least 80 NQF credits,

D.68.6 Provided that after five years of enrolment the student has completed the degree;

D.68.7 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.68.8 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.69 ADVANCE REGISTRATION

A student who had not promoted to the 2nd year of study shall not be allowed to register for more than 90 credits for the year, which shall include all the outstanding 1st year credits, provided that all prerequisites and co-requisites are met. The student would be permitted to register for 2nd year modules for the remaining credits.

D.70 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 unless otherwise provided in faculty rules.

D.71 SPECIAL REQUIREMENTS FOR THE PROGRAMME

D.71.1 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 (with at least a final mark of 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 212
- Taxation 228
- Taxation 327
- Academic Literacy for Commerce 131

D.71.2 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 ECP);

OR

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

D.71.3 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 ECP).

D.71.4 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 ECP).

D.71.5 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 ECP).

- D.71.6** 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 ECP).
- D.71.7** 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 ECP).