

Tutorial Letter 303/2018

Postgraduate Diploma in Applied Accounting Sciences (CTA level 2)

CASALL2

Year module

College of Accounting Sciences

This tutorial letter contains important information about your modules.

Bar code

Dear Student

This tutorial letter contains important information linked to your studies. It includes –

- (1) an explanation of admission requirements;
- (2) a summary and further clarification of the pathways towards SAICA's first professional examination, the Initial Test of Competence (ITC);
- (3) details of additional Unisa examination opportunities;
- (4) additional examination structure and dates;
- (5) requirements to apply for admission in 2018 for new qualification studies in 2019;
- (6) additional examination candidates: re-registration requirements (2019);
- (7) registration requirements (2019);
- (8) remarking of examination scripts;
- (9) contact information; and
- (10) information required from students for SAICA ITC purposes.

1. EXPLANATION OF ADMISSION REQUIREMENTS

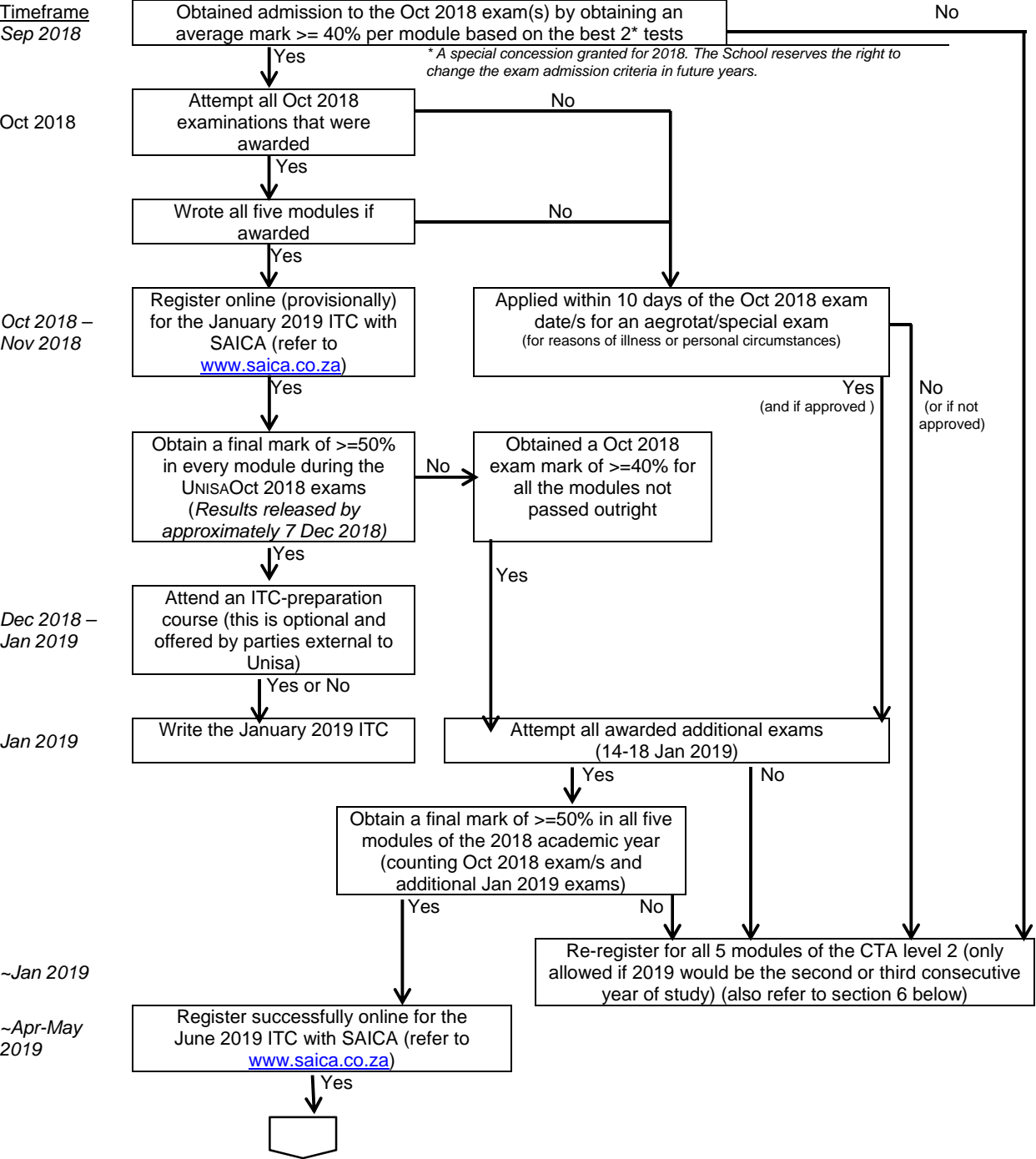
Many students are concerned about the minimum year mark of 40% admission requirement per module that was introduced from 2017. The reasons for the increase from 30% to 40% include that –

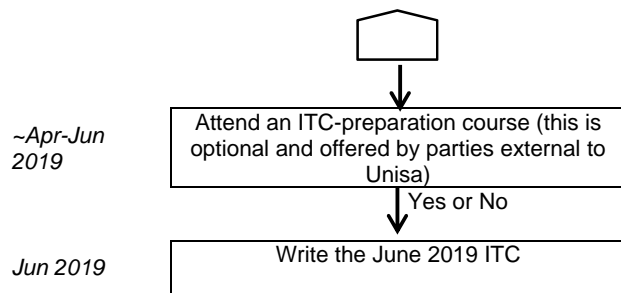
- we want to encourage students to work throughout the year and to study for each test. Due to the volume of work it is not possible to only start studying before the examination and expect to pass;
- a student with a 30% year mark has a very slim chance to pass the module, and effectively resources are wasted by allowing those students to write the examination; and
- tests are easier than the examination because the work that has to be studied is less, therefore when all the work has to be studied for the examination, a student needs to build on what was already mastered to be able to deal with the examination. If an average for two tests of 40% was not obtained, it means a student does not have a foundation to build on.

2. SUMMARY FLOWCHART

The following flowchart summarises the pathways for CTA level 2 students towards meeting the admission requirements of SAICA's ITC.

Note: this is a simplified flowchart provided for your convenience and therefore cannot incorporate each and every permutation. In all cases the formal rules will apply. In calculating the final mark for each module, the year mark will be incorporated automatically if a sub-minimum of 40% was achieved in the examination.



Flowchart (continued)

3. ADDITIONAL EXAMINATION OPPORTUNITIES

You could be awarded an additional examination opportunity either in terms of a supplementary examination or an aegrotat/special examination.

FI-concessions for Postgraduate Diplomas (including CTA) are only awarded if **40%** or more was obtained for one outstanding module in terms of the Policy. Therefore, FI-concessions are identified and written at the same time as supplementary examinations.

3.1 SUPPLEMENTARY EXAMINATIONS

The university will consider granting you a supplementary examination in a particular module, should the following apply to you:

- You qualified for admission to the October 2018 examination in a particular module; **and**
- You attempted the October 2018 examination in a particular module; and then
- You failed a particular module by obtaining a final mark of 40% or higher.

Note that the university awards supplementary examinations and students **cannot apply** for this opportunity. You could be awarded up to five supplementary exam opportunities (one per module). Students who were awarded a supplementary examination will be notified as soon as possible after the identification has been completed. Further note that **no** additional examination opportunity is granted in respect of a supplementary examination, and that no alternative dates or times can be arranged.

Supplementary examinations will take place during January 2019 (with the dates as indicated below). Note that you do **not** qualify for a FI concession based on the outstanding modules after the release of the results of the supplementary examinations. FI opportunities are determined based on the October examination only, and 40% or more should have been obtained (same as for supplementary examinations).

3.2 AEGROTAT/SPECIAL EXAMINATIONS

An aegrotat/special examination may be granted in specific instances. This could only possibly apply to candidates who have obtained exam admission in respect of a relevant module/s, but who have been prevented from writing the October 2018 examination/s due to:

- **Illness** on the day or immediately prior to or during the examination; **or**
- **Personal circumstances** such as work commitments, serious illness or death of a relative during the examination period.

A student **must apply** in order to be considered for an aegrotat/special examination. An application must be made online, and the application, accompanied by the prescribed examination fee, must be submitted **within 10 days** of the date on which the examination was written. The electronic application form and the relevant procedures are available from: www.unisa.ac.za – enter “Aegrotat” in the search bar.

These applications must **not** be directed to academic staff. Refer to the **UNISA RULES FOR STUDENTS** available on myUnisa.

Aegrotat/special examinations will take place during January 2019 (with the dates as indicated below). Successful applicants could be awarded up to five aegrotat/special exam opportunities (one per module). Note that **no** additional examination opportunity is granted in respect of aegrotat/special examinations, and that no alternative dates or times can be arranged.

4. ADDITIONAL EXAMINATION STRUCTURE AND DATES

The additional examination (incorporating the supplementary examinations and aegrotat/special examinations) will follow a similar structure to the October 2018 examinations, and will be held in the January 2019 exam period.

The table below summarises the provisional exam dates.

Date	Module
14 January 2019	MAC4862/ZMA4862/NMA4862
15 January 2019	AUE4862/ZAU4862/NAU4862
16 January 2019	FAC4863/ZFA4863/NFA4863
17 January 2019	FAC4864/ZFA4864/NFA4864
18 January 2019	TAX4862/NTA4862

Detailed final timetables will be provided to qualifying students.

5. REQUIREMENT: APPLY FOR ADMISSION IN 2018 FOR NEW QUALIFICATION STUDIES IN 2019

Should you be interested in pursuing *new* studies at UNISA in 2019, after your current CTA level 2 qualification (98255) – e.g., a Master’s degree or another postgraduate qualification, it is a pre-condition that you **apply for admission** to the intended new qualification during **mid-September to mid-November 2018**, for studies in 2019.

Applications can be made online by accessing the following link: www.unisa.ac.za.

These applications must **not** be directed to academic staff.

Note that it is not necessary to apply for admission to your current qualification (98255) should you need to repeat a year and not have exceeded the maximum period allowed. You have a maximum of three consecutive years to complete the CTA level 2 and meet the criteria for registration to SAICA’s ITC. If 2019 would represent the second or third consecutive year of 98255 study, you only have to re-register by the 2019 registration closing date (refer to section 6 below).

6. ADDITIONAL EXAMINATION CANDIDATES: RE-REGISTRATION REQUIREMENTS (2019)

CTA level 2 students who wrote additional examinations in January 2019 (linked to the 2018 academic year) should, after the release of the examination results, follow this route:

- If one or more modules of the five modules of the CTA level 2 are still not completed by the end of the January 2019 examination/s, to thereby complete all five modules in one academic year (2018), then these students should re-register for all five modules of the CTA level 2 (98255) and make the final payment as soon as the supplementary results are available.
- Should this apply to you, please do not wait until the last day, if possible. Re-registration for the CTA level 2 in 2019 will only be possible if 2019 represents the second or third consecutive year of studies towards this qualification.

Note that *no* late registrations will be allowed. Further note that the CTA level 2 must be completed within a maximum of **three consecutive years** and that you will *not* be able to revert to a lower level or alternative qualification to thereby be allowed to repeat the CTA level 2, should you have exhausted these three years.

Enquiries in this regard must **not** be directed to academic staff, but only to the relevant contact indicated below.

7. REGISTRATION REQUIREMENTS (2019)

CTA level 2 students who completed all five modules in one academic year (which includes the January examination period) would thereby fully meet the requirements of the CTA Programme, and will, on this basis, be able to register for SAICA's ITC, with more information available from www.saica.co.za. (Note: a few other terms and conditions apply.)

Should you wish to pursue other non-CTA postgraduate studies at UNISA, you will have to register during the dates indicated below. Should this apply to you, please do not wait until the last day, if possible. Registration for other postgraduate studies in 2019 will only be possible if such a student successfully applied for admission in 2018 (see section 5).

Provisional registration dates for 2019 postgraduate studies are between: **2 January 2019 – 31 January 2019** (final payment date is **31 January 2019**. Refer to www.unisa.ac.za for the exact final dates closer to the time.

Note that *no* late registrations will be allowed.

Enquiries in this regard must **not** be directed to academic staff, but only to the relevant contact indicated below.

8. REMARKING OF EXAMINATION SCRIPTS

Extensive quality control procedures are in place to ensure that all marking is of a high standard. However, qualifying students will be able to apply for a remark. You will be provided with the relevant procedures with the examination results. Further detail is available from: www.unisa.ac.za – enter “remark” in the search bar.

Since remarks are performed by independent external markers these may take a while to complete. Should you wish to apply for a remark, and should you qualify, you are therefore encouraged to apply **as soon as possible** after the release of the examination results.

These applications are processed by the Directorate: Assignment and Examination Administration (with contact details as below). Applications must therefore **not** be directed to academic staff.

9. CONTACT INFORMATION

The College of Accounting Sciences (CAS)

	Use for
<ul style="list-style-type: none"> CTA Support website: www.unisa.ac.za/cas/cta 	Obtaining further information
<ul style="list-style-type: none"> Prof HC Wingard, Director of the School of Applied Accountancy: wingahc@unisa.ac.za 	Obtaining further clarity on application and registration requirements for CTA students (after reading this tutorial letter in detail)
<ul style="list-style-type: none"> Support email address: CASenquiries@unisa.ac.za Telephone number: 012 429 4211 	All other general enquiries linked to the CTA programme that are not of an academic nature. (Enquires of an academic nature must be addressed to the module-specific email addresses listed in Tutorial Letter 101.)

Other important email addresses

NB PUT YOUR STUDENT NUMBER IN THE SUBJECT LINE

	Use for
<ul style="list-style-type: none"> exams@unisa.ac.za 	Examination enquiries (e.g. examination timetable, change of examination centre)
<ul style="list-style-type: none"> aegrotats@unisa.ac.za 	Aegrotat and special examination enquiries
<ul style="list-style-type: none"> remark@unisa.ac.za 	Examination answer book remark applications
<ul style="list-style-type: none"> applications@unisa.ac.za 	Application for admission enquiries (for studies in 2019)
<ul style="list-style-type: none"> EconCTA@unisa.ac.za 	Registration enquiries

10. REQUIRED FROM STUDENTS: INFORMATION TO SAICA

Candidates who complete all the modules of the Postgraduate Diploma in Applied Accounting Sciences in the same academic year (supplementary examination included), are eligible to write SAICA's ITC in January or June of the following year (completed CTA). Unisa has to provide SAICA with the details of the successful candidates. In order to assist with this process, please adhere to the requests below.

10.1 ENSURE NO UNISA FEES ARE OUTSTANDING

Please note that results cannot be made available to any party, including yourself, if your Unisa fees are not paid in full. Therefore, ensure that your fees are paid in full by the time you write the examinations in October.

10.2 ENSURE YOUR INFORMATION IS CORRECT

SAICA wishes to ensure that candidates can be identified by their identity numbers. Please check on the CAS Support Website: www.unisa.ac.za/cas/cta if your student number is identified as a student number that does not have an identity number on the Unisa student system (e.g. foreign candidates are sometimes affected due to alphabet letters). If this applies to you, please forward your identity number to Chris Engelbrecht (engelc@unisa.ac.za).

10.3 CONSENT TO PROVIDE INFORMATION TO SAICA

If you have admission to the examination in all the modules, please complete the form below and email to motsham@unisa.ac.za.

CONSENT FORM TO PROVIDE INFORMATION TO SAICA

Full name:

Student number:

Identity number:

I, hereby give consent and agree that the Director of the School of Applied Accountancy, University of South Africa (Unisa), have the authority to provide the South African Institute of Chartered Accountants (SAICA), or the Institute of Chartered Accountants in Namibia (ICAN), or the Institute of Chartered Accountants in Zimbabwe (ICAZ) with my results (whether CTA was obtained or not), identity number and other information required to allow me to write the Initial Test of Competence administered by the relevant professional body.

I understand that by signing this consent form to release information to the professional body, I certify that my consent for the release of this information is entirely voluntary.

Student signature:

Date: