

# **Tutorial letter 301/0/2017**

**Postgraduate Diploma in  
Accounting Sciences (CTA Level 1)**

**CASALL1**

**Year Module**

**School of Applied Accountancy**

**IMPORTANT INFORMATION:**

This tutorial letter contains important information  
about your module.

## CONTENTS

<b>1</b>	<b>INTRODUCTION AND WELCOME .....</b>	<b>3</b>
<b>2</b>	<b>LECTURER AND CONTACT DETAILS .....</b>	<b>4</b>
<b>3</b>	<b>PROGRAMME RELATED RESOURCES.....</b>	<b>5</b>
3.1	Prescribed literature.....	5
3.2	Open book and calculator policy .....	5
3.3	Study material.....	6
<b>4</b>	<b>STUDENT SUPPORT SERVICES FOR THE PROGRAMME.....</b>	<b>6</b>
<b>5</b>	<b>INTEGRATED LEARNING AND GRADUATENESS.....</b>	<b>8</b>
<b>6</b>	<b>ASSESSMENT AND EXAMINATIONS .....</b>	<b>10</b>
6.1	Admission to the examination .....	10
6.2	Supplementary examinations.....	10
6.3	Test and year mark.....	11
6.4	Test dates.....	13
6.5	Obtaining the qualification.....	13
<b>7</b>	<b>PROGRAMME SPECIFIC STUDY PLAN.....</b>	<b>13</b>
7.1	Estimating your time .....	13
7.2	Detailed study programme .....	14

# 1 INTRODUCTION AND WELCOME

Dear Student

Welcome to the School of Applied Accountancy! Studying through distance education is not an easy task and will demand consistent discipline and dedication on your part. We hope that your study experience at Unisa will be both pleasant and stimulating.

The curriculum and syllabi for this CTA Level 1 programme, which is designed to comply with the educational requirements of the South African Institute of Chartered Accountants (SAICA), are extensive. Your lecturers have designed a comprehensive study programme to guide you through the syllabus for each paper and to assist you not to fall behind in your studies (refer to Section 7: Programme specific study plan). As a postgraduate student, you are required to take a large portion of the responsibility for your success on your own shoulders.

At the outset it is very important to remind you that you must read all tutorial letters you receive during the year immediately and carefully. The information they contain is always important and may well be urgent.

## The School of Applied Accountancy

The School of Applied Accountancy forms part of the College of Accounting Sciences. It offers, *inter alia*, the following postgraduate qualifications:

- **Postgraduate Diploma in Accounting Sciences (CTA Level 1)**

The purpose of this qualification is to advance students' knowledge in the field of accounting sciences at postgraduate level. It also serves to prepare students for admission to the Postgraduate diploma in Applied Accounting Sciences (CTA Level 2), the qualification required to obtain admission to the South African Institute of Chartered Accountants' Initial Test of Competence (ITC) (previously known as the Qualifying Examination Part 1 (QE1)).

- **Postgraduate Diploma in Applied Accounting Sciences (CTA Level 2)**

The purpose of this qualification is to enable qualifying students to be certified as competent in the Theory of Accountancy (CTA Level 2), which is the admission requirement for Part 1 of the South African Institute of Chartered Accountants' (SAICA's) Initial Test of Competence (ITC).

- **Curriculum of the Postgraduate Diploma in Applied Accounting Sciences (CTA Level 1)**

The CTA Level 1 curriculum consists of the following five modules:

<b>Department of Financial Governance</b>
Advanced Financial Accounting I (FAC4861)
Advanced Financial Accounting II (FAC4862)
Advanced Auditing (AUE4861)
<b>Department of Financial Intelligence</b>
Advanced Management Accounting (MAC4861)
Advanced Taxation (TAX4861)

All five modules focus mainly on the integration and intragration of principles, theories and practices, dealt with in previous courses as well as in this course.

## Finding your way around the study package

Throughout the year, you will receive a number of 300 series tutorial letters which deal with issues that concern both departments within the School of Applied Accountancy; the Department of Financial Governance and the Department of Financial Intelligence. These include administrative matters relating to tests, examinations and study schools as well as other relevant information. They will be identified by the CASALL1 code, to indicate relevance to both departments.

You should immediately study Tutorial Letters 101 for all modules. These tutorial letters contain information on prescribed books, etc. For each of these papers you will receive additional tutorial letters in the 100 series, which will deal with individual topics.

In this tutorial letter we have included a study programme. (Refer to Section 7: Programme specific study plan). We strongly encourage you to follow this programme!

## 2 LECTURER AND CONTACT DETAILS

SCHOOL OF APPLIED ACCOUNTANCY		Telephone number
<b>Acting Director</b>		
Prof Christa Wingard		012 429 4013
Secretary: Ms Niki Motshwane		012 429 4975
<b>Department of Financial Governance</b>		
<b>Chair:</b> Prof Zanné Koppeschaar		012 429 4717
<b>Financial Accounting Coordinators</b>		
Mr Herman Combrink	FAC4862/FAC4864	012 429 4792
Ms Carmen Wright	FAC4862/FAC4864	012 429 2004
Ms Felicia Gaie-Booyesen	FAC4861/FAC4863	012 429 3560
Ms Joline Sturdy	FAC4861/FAC4863	012 429 4628
<b>Auditing Coordinators</b>		
Mr Barend Barnard	AUE4861/AUE4862	012 429 2866
Mr Kagisho Bapela	AUE4861/AUE4862	012 429 6143
Ms Jana Kritzinger	AUE4861/AUE4862	012 429 8346
<b>Secretary:</b> Ms Priscilla Seretloe		012 429 4571
<b>Department of Financial Intelligence</b>		
<b>Chair:</b> Mr Albert de Graaf		012 429 4529
<b>Taxation Coordinator</b>		
Ms AI Becker (January until June)	TAX4861/TAX4862	012 429 4822
Ms MS Vorster (July until December)	TAX4861/TAX4862	012 429 4726
<b>Management Accounting Coordinator</b>		
Mr Frans Benadé	MAC4861/MAC4862	012 429 4626
<b>Secretary:</b> Ms Eunice Galetti		012 429 4868
<b>Information Technology</b>		
Mr Chris Engelbrecht		012 429 4357
<b>Email</b>		
CASenquiries- <a href="mailto:CTA@unisa.ac.za">CTA@unisa.ac.za</a>		

The School of Applied Accountancy is situated in the AJH van der Walt Building, Main Campus, Muckleneuk Ridge, Pretoria. Please dial the relevant person you need to contact directly on the numbers provided above and refer to the tutorial letters 101 of each of the modules for a more detailed telephone list of all the lecturers involved in the CTA Level 1 programme.

E-mail addresses:

FAC4861	Advanced Financial Accounting I	<a href="mailto:FAC1postgrad@unisa.ac.za">FAC1postgrad@unisa.ac.za</a>
FAC4862	Advanced Financial Accounting II	<a href="mailto:FAC4862postgrad@unisa.ac.za">FAC4862postgrad@unisa.ac.za</a>
MAC4861	Advanced Management Accounting	<a href="mailto:MAC4861-17-Y1@unisa.ac.za">MAC4861-17-Y1@unisa.ac.za</a>
TAX4861	Advanced Taxation	<a href="mailto:TAX4861-17-Y1@unisa.ac.za">TAX4861-17-Y1@unisa.ac.za</a>
AUE4861	Advanced Auditing	<a href="mailto:AUDpostgrad@unisa.ac.za">AUDpostgrad@unisa.ac.za</a>

### 3 PROGRAMME RELATED RESOURCES

#### 3.1 Prescribed literature

Studying the tutorial letters alone is not enough. It is *essential* that you either buy or have freely at your disposal, the prescribed literature listed in the Tutorial Letters 101 of each of the modules. No order forms are included in this tutorial letter, as the prescribed books are not directly available from the publishers. Contact the leading bookshops in this regard.

#### 3.2 Open book and calculator policy

A limited open book approach is followed by SAICA for the Initial Test of Competence (ITC) Examination and Unisa follows a similar approach for tests and examinations.

#### Permitted texts in tests and examinations

No access to the internet shall be permitted during the tests/examinations (either by means of computers, cell phones, smart phones, tablets or any other similar technology).

Candidates will be allowed to bring only the SAICA Handbook and SAICA Legislation Handbook into the test/examination venue.

Only ONE version of each of the above books may be brought into the examination venue, although it may be either a version published in the current year or a version published in one of the previous years.

Candidates will only be allowed to highlight, underline, sideline and flag in the permitted texts.

Writing on flags is permitted for reference and cross-referencing purposes only, that is, writing may only refer to the name or number of the relevant discipline standard, statement or section in the legislation.

Candidates may not have in their possession any loose papers (whether affixed to the permitted texts or not). Only properly bound standard publishers' editions will be permitted. Photocopies, printed copies of electronic versions, loose sections or isolated pages of texts are prohibited.

**Any contravention of these regulations will be considered to be misconduct and shall be dealt with in terms of regulation 11 (which sets out the rules applying to misconduct).**

## Calculator policy

Candidates may only use silent, electronic, battery-driven pocket calculators subject to the following conditions:

- Calculators must be cordless, and may not have print-out facilities; and
- Calculators that have a full set of alpha characters/keys are prohibited (i.e. NO programmable calculators are allowed).
- Any financial calculator will be allowed, as the following tables will not be provided in any of the tests/examinations:
  - ▶ Tables of present value factors for various discount rates for varying periods; and
  - ▶ tables of future value factors for various interest rates for varying periods;
- The calculator function on mobile telephones or any electronic device, including but not limited to laptops and/or any Smart Phone may not be used; and
- Candidates may not share a calculator with another candidate in the examination room.

### 3.3 Study material

Although all endeavours will be for Unisa to send all the study material out to the students in time, please note that it is your responsibility to ensure that you have your study material, as it is always available on myUnisa approximately six weeks before you are scheduled to receive it via the post. For special internet access please refer to **myUnisa e-solutions for students**.

Study material is available in English only.

## 4 STUDENT SUPPORT SERVICES FOR THE PROGRAMME

Students should refer to the myStudies 2017 brochure for further information.

### Discussion classes

Discussion classes will only be presented at the main centres where student numbers warrant it and if sufficient financial support is made available by Unisa. Please refer to follow-up tutorial letters in the CASALL 300-series for more details. When offered, these classes should be attended, as the sessions help gain relevant information regarding each module, principles are explained, examples as well as problem based questions and solutions are discussed and examination techniques are explained, in an attempt to support you with your studies. These discussion classes are free of charge and no registration is necessary. The slides used during these discussion classes are usually put on myUnisa to accommodate those students who cannot attend the classes.

More information regarding the discussion classes will follow in Tutorial Letter 302/2017. All updates will be made available on myUnisa and on the CTA support website ([www.unisa.ac/za/cas/cta](http://www.unisa.ac/za/cas/cta)).

### myUnisa

Your lecturers will provide additional support and announcements on the myUnisa platform. Please make thorough use of this opportunity to keep up to date. Some material, for instance, solutions and comments to tests will **only** be made available on myUnisa.

Once registered, you will be able to resolve most enquiries and will be able to:

- Download tutorial letters;
- Submit and track assignments and tests and receive assignment and test results;
- Join discussion forums;
- Contact lecturers;
- Read material or important notices posted by the lecturers;
- Check your Unisa financial status and pay fees using a credit card;
- Update your personal details;
- Keep up to date with Unisa information, as Unisa uploads important information to this portal on regular basis;
- Contact Unisa for administrative purposes;
- Find e-resources;
- Check your examination timetable;
- Change your examination venue; and
- Get your examination results.

### SMS Messages

During your study period, you will also receive SMS messages from Unisa. These are mainly used to:

- Remind students about important dates and deadlines;
- Make students aware of important news items posted on myUnisa;
- Alert students regarding new study material available on myUnisa;
- Confirm receipt of assignments and test scripts;
- Inform students of assignment and test marks obtained.

### Administrative enquiries

Administrative enquiries should be directed to the **appropriate** e-mail address to avoid unnecessary delays in response and **should always include the student number in the subject line**. You should only send an enquiry to one email address at a time. Multiple enquiries should be split appropriately and e-mailed to the correct addresses. This will ensure that there is no confusion as to who must respond.

E-mail addresses:

<a href="mailto:econCTA@unisa.ac.za">econCTA@unisa.ac.za</a>	Registration enquiries (activation of registration, incorrect registration, curriculum control, qualification audit, additional modules for final year students)
<a href="mailto:exams@unisa.ac.za">exams@unisa.ac.za</a>	Examination enquiries (outstanding results, exam timetable, change of examination centre)
<a href="mailto:remark@unisa.ac.za">remark@unisa.ac.za</a>	Remark/recheck enquiries
<a href="mailto:ficoncessions@unisa.ac.za">ficoncessions@unisa.ac.za</a>	Final year concession
<a href="mailto:aegrotats@unisa.ac.za">aegrotats@unisa.ac.za</a>	Aegrotat and special examination enquiries
<a href="mailto:study-info@unisa.ac.za">study-info@unisa.ac.za</a>	Study-info enquiries (official proof of registration, official academic records, general enquiries)
<a href="mailto:applications@unisa.ac.za">applications@unisa.ac.za</a>	Applications enquiries (new and returning students)
<a href="mailto:AME@unisa.ac.za">AME@unisa.ac.za</a>	AME enquiries (foreign students qualifications and matriculation exemptions)
<a href="mailto:assign@unisa.ac.za">assign@unisa.ac.za</a>	Assignments enquiries
<a href="mailto:finan@unisa.ac.za">finan@unisa.ac.za</a>	Financial enquiries (fees, outstanding balance, statements)
<a href="mailto:despatch@unisa.ac.za">despatch@unisa.ac.za</a>	Study material enquiries
<a href="mailto:myUnisaHelp@unisa.ac.za">myUnisaHelp@unisa.ac.za</a>	Assistance with myUnisa
<a href="mailto:myLifeHelp@unisa.ac.za">myLifeHelp@unisa.ac.za</a>	Assistance with myLife e-mail accounts
<a href="mailto:Casenquiries-postgraduate@unisa.ac.za">Casenquiries-postgraduate@unisa.ac.za</a>	College related enquiries (teach out, qualification articulation, academic enquiries, everything relating to academic and tuition)
<a href="mailto:Casenquiries-CTA@unisa.ac.za">Casenquiries-CTA@unisa.ac.za</a>	College related CTA enquiries (everything relating to academic and tuition)

## 5 INTEGRATED LEARNING AND GRADUATENESS

Each of the four disciplines (five modules) will expose students to intragration within their specific field. i.e. using more than one competency for a single (subject) area. At CTA Level 1 this is expected of students and most assessments, like tests and examinations, will reflect some form of Intra-disciplinary integration.

SAICA also refers to Inter-disciplinary integration, as solving problems using more than one competency from more than one competency area (more than one subject).

### Your graduateness as a student

The discipline-specific knowledge that you will gain from your studies will enable you to specialise and develop your proficiency as an aspiring professionally qualified accountant. However, you will realise in the course of your studies that the increasing internationalisation, the growing proportion of knowledge-intensive work, increasing use of rapidly evolving information technology, and a new organisation of work based on global network teams, and multi-cultural diversity have extended the range of capabilities needed in professional work. The general expectation is that Postgraduate Diploma in Accounting Sciences' graduates of the University of South Africa will have developed as persons and acquired in addition to her or his discipline-specific knowledge, skills and competencies, broader attributes which equip them to be innovative and effective in the workplace, and active and informed citizens.

The University of South Africa generally expects its graduates to have distinctive graduate qualities which characterise their *graduateness*. These qualities are included in the following statement on the graduateness of a Unisa student:

- (i) Are independent, resilient, responsible and caring citizens who are able to fulfil and serve in multiple roles in their immediate and future local, national and global communities.
- (ii) Have a critical understanding of their location on the African continent with its histories, challenges and potential in relation to globally diverse contexts.
- (iii) Are able to critically analyse and evaluate the credibility and usefulness of information and data from multiple sources in a globalised world with its ever increasing information and data flows and competing worldviews.
- (iv) Know how to apply their discipline-specific knowledge competently, ethically and creatively to solve real-life problems.
- (v) Are critically aware of their own learning and developmental needs and future potential.

The following are important enabling **outcomes of university education**: (1) *scholarship* (students' attitude or stance towards knowledge, the way they think and work, and the tools they use to work effectively), (2) *global citizenship* (students' attitude or stance towards the world and living in the world), and (3) *lifelong learning* (students' attitude or stance towards themselves and living in the world).

- As scholars, graduates should be leaders in the production of new knowledge and understanding through inquiry, critique and synthesis. They should be able to apply their knowledge to solve consequential and complex problems, and communicate their knowledge confidently and effectively.
- As global citizens, graduates must aspire to contribute to society in a full, meaningful, ethical and responsible way through their roles as members of local, national and global communities.
- As lifelong learners, graduates must be committed to and capable of continuous learning for the purpose of furthering their understanding of the world and their place in it.

The following generic transferrable meta-skills and personal attributes form an integral part of the generic critical cross-field outcomes listed by the South African government as learning outcomes that are relevant throughout life for all South African citizens.



## The generic transferable meta-skills and personal attributes

- **Interactive skills:** These skills relate to: (1) the effective and efficient use of English language and technology when communicating with others and (2) the ability to function effectively and efficiently as a person in communicating and interacting with people from diverse cultures and backgrounds.
- **Problem-solving and decision-making skills:** These skills relate to being creative and proactive in the process of producing a solution to a recognised often ill-defined problem or problematic complex situation.
- **Continuous learning orientation:** This involves having a cognitive openness toward lifelong learning and the willingness to proactively engage in the process of acquiring new knowledge, skills and abilities throughout one's life and career.
- **Enterprising skills:** These skills involve being venturesome and applying critical thinking, initiative and proactivity when engaging in economic activities or undertakings either to create and operate an enterprise of one's own, or be a substantial contributor to an enterprise as an employee.
- **Presenting and applying information skills:** These skills refer to the ability to clearly and convincingly communicate knowledge, facts, ideas, and opinions (oral and written) with the view to offer solutions for one's personal benefit, or for the benefit of one's community or workplace.
- **Goal-directed behaviour:** This refers to the ability to be proactive and apply initiative to achieve one's goals, accomplish tasks, or meet deadlines. Setting realistic goals, developing plans and taking action to achieve one's goals, accomplish tasks and meeting deadlines are core elements of goal-directed behaviour.
- **Ethical and responsible behaviour:** This involves accepting full responsibility for, and taking the lead in upholding the code of moral beliefs and values of one's profession, community, and/or workplace in all one does.
- **Analytical thinking skills:** Analytical thinking implies being skillful in employing logical reasoning and analysis in explaining information and data, and drawing insightful conclusions.

## SAICA Competency Framework

SAICA has developed a Competency Framework that drives learning in a particular context. The Competency Framework provides the basis upon which the education programmes of the School of Applied Accountancy of UNISA are developed and delivered. The Competency Framework encapsulates the competencies (broad range of knowledge, skills and attributes) of a CA (SA) at entry point to the profession i.e. after completion of the university education and traineeship as well as after having passed the professional examinations, ITC and the APC (the new Part II Examination, now referred to as the Assessment of Professional Competence). These competencies have reference to the CA (SA) as a leader with a professional accounting background and include:

- Pervasive qualities and skills which are fully integrated with
- Specific competencies.

The competencies can be visualised as follows:

<b>Pervasive skills</b>		
<b>Ethics and professionalism</b>		
<b>Personal attributes</b>		
<b>Professional skills</b>		
<b>Specific Competencies</b>		
Strategy, risk management and governance	Financial management	Auditing and assurance
Accounting and external reporting	Taxation	Management decision making and control

The pervasive skills form the context and are integrated into the specific competencies that you will encounter in the integrated questions of this programme.

## 6 ASSESSMENT AND EXAMINATIONS

Tests and examinations will be conducted in English only. It is important to study for every test and to work consistently throughout the year.

### 6.1 Admission to the examination

A year mark of at least 40 % is required to obtain exam admission to each of the modules of the Postgraduate Diploma in Accounting Sciences (CTA Level 1). This year mark is based on the actual marks obtained for the **best three tests of the four tests** that a student wrote in each subject.

In the interest of fairness, exam admission rules will be applied strictly and consistently to all students. No requests for exceptions will be entertained. You are therefore requested to refrain from lodging an appeal.

#### PLEASE NOTE:

**There are no special tests and no tests are scheduled for cases of sickness or any unforeseen circumstances.** You need to ensure that you write at least three of the four tests during the course of the year.

No sick letters or doctors notes will be accepted or considered.

### 6.2 Supplementary examinations

Supplementary examinations for the 2017 academic year will be held in **January 2018**.

Prerequisites for admission to the supplementary examination in a particular module are:

- A student must have obtained exam admission and attempted the particular module's main Sep/Oct examination; **and**
- A student must have obtained a minimum mark of **40%** in the particular module's main Sep/Oct examination; **or**
- A student must have only one module outstanding in order to complete the qualification.

The supplementary exam therefore does **not** represent an additional exam opportunity for students who did not attempt the main October exam due to illness or any other reason.

Beneficially, certain students may therefore qualify for multiple supplementary exam opportunities (up to a maximum of five modules).

We encourage you to do all that is required in order to pass all five modules in the main October exam period.

### Supplementary exam candidates: re-registration requirements

Should you **qualify for the supplementary exam** you should **still re-register** for CTA Level 1 (98231), between November 2017 and early January 2018 (before the registration closing date). This will ensure that you will then be able to continue with your studies in 2018 in the unfortunate event of you failing the supplementary exam(s). If you pass the necessary supplementary exam(s), and thereby meet the requirements for admission to CTA Level 2, your registration will be changed to the correct qualification code early in 2018. Note that an additional application for admission to CTA Level 1 is not required as you are already registered for this qualification.

### 6.3 Test and year mark

During the course of the year four tests for each module are to be written, under examination conditions. Note that test 4 will be a multiple choice questionnaire.

The average mark of the **three best tests** of each subject will constitute the student's year mark and you need 40% to obtain examination admission. 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.

The School of Applied Accountancy applies the 40% rule very strictly. This means that if you have 40% for four of your modules and 34% for the fifth, you will **not** have examination admission for the fifth module.

### Breakdown of the tests into time slots

#### Students **SHOULD** be seated by no later than 08:30

(Students may be allowed to still enter the test venue **BY NO LATER THAN 08:30** – once the reading time commences)

<b>FIRST SESSION</b>	08:30 – 08:45	Handing out of paper 1, answer scripts and a separate "REQUIRED" section placed upside down.
	08:45 – 09:00	Reading time
	<b>09:00 – 10:00</b>	<b>PAPER 1: (40 marks)</b> <b>Advanced Management Accounting</b>  <b>CTA Level 2: MAC4861/ZMA4861/NMA4861</b>
	10:00 – 10:15	Collection of Paper 1 and handing out of Paper 2, answer scripts and a separate "REQUIRED" section placed upside down.
<b>SECOND SESSION</b>	10:15 – 10:30	Reading time
	<b>10:30 – 11:30</b>	<b>PAPER 2: (40 marks)</b> <b>Advanced Financial Accounting I</b>  <b>CTA Level 2: FAC4861/ZFA4861/NFA4861</b>
	11:30 – 11:45	Collection of Paper 2 and handing out of Paper 3, answer scripts and a separate "REQUIRED" section placed upside down.

<b>THIRD SESSION</b>	11:45 – 12:00	Reading time
	<b>12:00 – 13:00</b>	<b>PAPER 3: (40 marks)</b> <b>Advanced Taxation</b>  <b>CTA Level 2: TAX4861/NTA4861</b>
	13:00 – 13:15	Collection of Paper 3
<b>BREAK / LUNCH</b>	<b>13:15 – 14:00</b>	
<b>FOURTH SESSION</b>	14:00 – 14:15	Handing out of Paper 4, answer scripts and a separate “REQUIRED” section placed upside down.
	14:15 – 14:30	Reading time
	<b>14:30 – 15:30</b>	<b>PAPER 4: (40 marks)</b> <b>Advanced Auditing</b>  <b>CTA Level 2: AUE4861/ZAU4861/NAU4861</b>
	15:30 – 15:45	Collection of Paper 4 and handing out of Paper 5, answer scripts and a separate “REQUIRED” section placed upside down.
<b>FIFTH SESSION</b>	15:45 – 16:00	Reading time
	<b>16:00 – 17:00</b>	<b>PAPER 5: (40 marks)</b> <b>Advanced Financial Accounting II</b>  <b>CTA Level 2: FAC4862/ZFA4862/NFA4862</b>
	17:00 – 17:15	Collection of Paper 5.

### Unisa test and examination rules and regulations

The following represent a summary of the most pertinent rules and regulations:

- No candidate will be allowed to leave the venue during the **first hour** and the **final 15 minutes** of a session.
- In addition, no candidate will be allowed to enter the venue **once reading time has started** (see breakdown of tests above).
- Students will not be allowed to keep their **bags, brief cases** etc. with them during the test/examination. You will have to remove your stationary, food, books and study material which you are allowed to use in the test/examination from their bags prior to the start of the session.
- The University accepts no responsibility for loss of private property at the test/examination venues.
- Students who are registered for only one or two papers have to be seated 15 minutes before reading time (see breakdown of tests above).g19

## 6.4 Test dates

TEST 1	TEST 2	TEST 3	TEST 4
14 March 2017	25 April 2017	20 June 2017	1 August 2017

Refer to the respective Tutorial Letter 101 of each module for an indication of what will be included in each test.

## 6.5 Obtaining the qualification

A student **obtains** the Postgraduate Diploma in Accounting Sciences (CTA Level 1) by passing the five modules within a period of three years. The pass mark is a final mark of 50% per paper, with a minimum examination mark of 40% per module.

A student will be allowed to **proceed** to the Postgraduate Diploma in Applied Accounting Sciences (CTA Level 2), if such student obtained the Postgraduate Diploma in Accounting Sciences (CTA Level 1), which is not more than three years old.

A student graduates with distinction if he/she obtains a final mark of 75% in each paper.

# 7 PROGRAMME SPECIFIC STUDY PLAN

This section of the tutorial letter will provide you with some guidelines on estimating your time, planning/goal setting and using effective learning strategies.

## 7.1 Estimating your time

In order to cover the whole syllabus for each paper and to be well-prepared for the tests it is essential to work through all the tutorial letters in a responsible manner. This requires **diligent and consistent work right from the beginning of the year**, spending at least 30 hours a week studying, as from the middle of January, at the latest.

According to this programme, you should spend at least 30 hours each week on your studies (or more, should you find that you do not know enough about a particular topic). Allocate enough time to a detailed study of the topics covered in each tutorial letter. Then answer the additional questions as though they were a test. We strongly advise you to follow the study programme for the year, so that you can complete your preparations for the tests and examinations in good time.

It may be advisable to discuss your study programme with your employer, so that you will have enough time to prepare for your tests and examinations.

Many students complain that they do not have enough time to study as the 30 hours per week requirement is very demanding. You will have to manage your study time properly.

The following suggestion may prove useful:

### **HOURS TO STUDY PER WEEK**

Wake up 1 hour earlier during the week and study	5
Study 2 hours at night during the week	10
Study 15 hours over the weekend	<u>15</u>
TOTAL	<u>30</u>

## **7.2 Detailed study programme**

A detailed study programme for all five modules of the Postgraduate Diploma in Accounting Sciences (CTA Level 1) is provided in tutorial letter 101 of each of the five modules (Advanced Financial Accounting I (FAC4861), Advanced Financial Accounting II (FAC4862), Advanced Management Accounting (MAC4861), Advanced Taxation (TAX4861) and Advanced Auditing (AUD4861).

The following is an overview of the year and suggested study programme in order to get through the work.

## OVERVIEW STUDY PROGRAMME – 2017

JANUARY 2017					
MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	WEEKEND
					1
2	3	4	5	6	7+8
		Read CASALL1 Tutorial Letter 301	FAC4861/ FAC4862 Read tutorial letter 101	MAC4861 Read tutorial letter 101	→
9	10	11	12	13	14+15
TAX4861 Read tutorial letter 101	AUE4861 Read tutorial letter 101	AUE4861	AUE4861	AUE4861	→
16	17	18	19	20	21+22
AUE4861	AUE4861	AUE4861	AUE4861	AUE4861	→
23	24	25	26	27	28+29
AUE4861	AUE4861	MAC4861	MAC4861	MAC4861	→
30	31				
MAC4861	MAC4861				

<b>FAC4861</b> <b>FAC4862</b> <b>TAX4861</b> <b>MAC4861</b> <b>AUE4861</b>	<b>Applied Financial Accounting I</b> <b>Applied Financial Accounting II</b> <b>Applied Taxation</b> <b>Applied Management Accounting</b> <b>Applied Auditing</b>
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**FEBRUARY 2017**

<b>MONDAY</b>	<b>TUESDAY</b>	<b>WEDNESDAY</b>	<b>THURSDAY</b>	<b>FRIDAY</b>	<b>WEEKEND</b>
		1	2	3	4+5
MAC4861	MAC4861	FAC4862	FAC4862	FAC4862	—————▶
6	7	8	9	10	11+12
FAC4862	FAC4862	FAC4862	FAC4862	FAC4862	—————▶
13	14	15	16	17	18+19
FAC4862	FAC4862	TAX4861	TAX4861	TAX4861	—————▶
20	21	22	23	24	25+26
TAX4861	TAX4861	TAX4861	TAX4861	TAX4861	—————▶
27	28				
TAX4861	TAX4861				



MARCH 2017					
MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	WEEKEND
		1 FAC4861	2 FAC4861	3 FAC4861	4+5 →
6 FAC4861	7 FAC4861	8 Revision	9 Revision	10 Revision	11+12 →
13 Revision	14 <b>TEST 1</b>	15 FAC4862	16 FAC4862	17 FAC4862	18+19 →
20 FAC4862	21 FAC4862	22 MAC4861	23 MAC4861	24 MAC4861	25+26 →
27 MAC4861	28 MAC4861	29 TAX4861	30 TAX4861	31 TAX4861	

**APRIL 2017**

APRIL 2017					
MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	WEEKEND
				TAX4861	1+2 —————▶
3 TAX4861	4 TAX4861	5 FAC4861	6 FAC4861	7 FAC4861	8+9 —————▶
10 FAC4861	11 FAC4861	12 AUE4861	13 AUE4861	14 AUE4861	15+16 —————▶
17 AUE4861	18 AUE4861	19 Revision	20 Revision	21 Revision	22+23 —————▶
24 Revision	25 <b>TEST 2</b>	26 AUE4861	27 AUE4861	28 AUE4861	29+30 —————▶

MAY 2017					
MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	WEEKEND
					→
1 AUE4861	2 AUE4861	3 MAC4861	4 MAC4861	5 MAC4861	6+7 →
8 MAC4861	9 MAC4861	10 MAC4861	11 MAC4861	12 MAC4861	13+14 →
15 MAC4861	16 MAC4861	17 FAC4861	18 FAC4861	19 FAC4861	20+21 →
22 FAC4861	23 FAC4861	24 FAC4861	25 FAC4861	26 FAC4861	27+28 →
29 FAC4861	30 FAC4861	31 FAC4862			

JUNE 2017					
MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	WEEKEND
			1 FAC4862	2 FAC4862	3+4 →
5 FAC4862	6 FAC4862	7 TAX4861	8 TAX4861	9 TAX4861	10+11 →
12 TAX4861	13 TAX4861	14 Revision	15 Revision	16 Revision	17+18 →
19 Revision	20 <b>TEST 3</b>	21 AUE4861	22 AUE4861	23 AUE4861	24+25 →
26 AUE4861	27 AUE4861	28 TAX4861	29 TAX4861	30 TAX4861	

JULY 2017					
MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	WEEKEND
					1+2 →
3 TAX4861	4 TAX4861	5 FAC4861	6 FAC4861	7 FAC4861	8+9 →
10 FAC4861	11 FAC4861	12 MAC4861	13 MAC4861	14 MAC4861	15+16 →
17 MAC4861	18 MAC4861	19 FAC4862	20 FAC4862	21 FAC4862	22+23 →
24 FAC4862	25 FAC4862	26 Revision	27 Revision	28 Revision	29+30 →
31 Revision					

AUGUST 2017					
MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	WEEKEND
	1 <b>TEST 4</b>	2 AUE4861	3 AUE4861	4 AUE4861	5+6 —————▶
7 AUE4861	8 AUE4861	9 FAC4861	10 FAC4861	11 FAC4861	12+13 —————▶
14 FAC4861	15 FAC4861	16 TAX4861	17 TAX4861	18 TAX4861	19+20 —————▶
21 TAX4861	22 TAX4861	23 MAC4861	24 MAC4861	25 MAC4861	26+27 —————▶
28 MAC4861	29 MAC4861	30 FAC4862	31 FAC4862		

SEPTEMBER 2017					
MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	WEEKEND
				1 FAC4862	2+3 →
4 FAC4862	5 FAC4862	6 Revision	7 Revision	8 Revision	9+10 →
11 Revision	12 Revision	13 Revision	14 Revision	15 Revision	16+17 →
18 Revision	19 Revision	20 Revision	21 Revision	22 Revision	23+24
25 Revision	26 Revision	27 Revision	28 Revision	29 Revision	30

**OCTOBER 2017**

<b>MONDAY</b>	<b>TUESDAY</b>	<b>WEDNESDAY</b>	<b>THURSDAY</b>	<b>FRIDAY</b>	<b>WEEKEND</b>
					1
2 <b>FAC4861 EXAM*</b>	3	4 <b>AUE4861 EXAM*</b>	5	6 <b>MAC4861 EXAM*</b>	7+8
9 <b>TAX4861 EXAM*</b>	10	11 <b>FAC4862 EXAM*</b>	12	13	14+15
16	17	18	19	20	21+22
23	24	25	26	27	28+29
30	31				

**\*Provisional dates**