

Tutorial letter 301/0/2023

**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.

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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:

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

All five modules focus mainly on the integration 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
Director		
School Director: Mrs Mary Pholo		012 429 8767
Secretary: Ms Niki Motshwane		012 429 4975
Department of Financial Governance		
Chair: Mrs Keba Ramushwana		012 429 3560
Secretary: Ms Priscilla Seretloe		012 429 4571
Financial Accounting Coordinators		
Ms Kelebogile Mohajane	FAC4861/FAC4863	012 429 4688
Ms Tshogofatso Mahuma	FAC4862/FAC4864	012 429 2716
Auditing Coordinators		
Ms Renette van Beek	AUE4861/AUE4862	012 429 4744
Department of Financial Intelligence		
Chair: Ms Senzi Mofokeng		012 429 6667
Secretary: Ms Mutshekwa Nemalekwarani		012 429 4868
Taxation Coordinator		
Prof Jolani Wilcocks	TAX4861/TAX4862	012 429 4097
Management Accounting Coordinator		
Mr F Nortje	MAC4861/MAC4862	012 429 8438
General Email queries:		
CASenquiries@UNISA.ac.za		

The School of Applied Accountancy is situated in Building 1 (Financial Intelligence), and in Building 3 (Financial Governance) Sunnyside Campus, 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	FAC1postgrad@unisa.ac.za
FAC4862	Advanced Financial Accounting II	FAC4862postgrad@unisa.ac.za
MAC4861	Advanced Management Accounting	MAC4861@unisa.ac.za
TAX4861	Advanced Taxation	TAX4861@unisa.ac.za
AUE4861	Advanced Auditing	AUDpostgrad@unisa.ac.za

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 consult only the SAICA Handbook and SAICA Legislation Handbook during the test/examination.

Only ONE version of each of the above books may be used, although it may be either a version published in the current year or a version published in one of the previous years. It is preferable that you use the latest editions.

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

The *Study @ Unisa* website is available on the Unisa online platform: www.unisa.ac.za/brochures/studies

This website has all the tips and information you need to succeed at Unisa.

Online Discussion

More information regarding the discussion classes will follow in Tutorial letter 302/2023. All updates will be made available on myUNISA and on the CTA support website (www.UNISA.ac/za/cas/cta).

Discussion classes will continue using an online format. 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. A provisional schedule per module for online classes is provided below, changes to the schedule will be communicated by the lecturers through the module sites.

PROVISIONAL LECTURE SCHEDULE 2023**MAC/NMA/ZMA4861/4862**

Date	Time	Module	Lecturer	Hours	Done
January 2023		TL102& TL103 WEEK	Slides & Lessons		
March 2023	09am -10am	Pre-Test 1 Q&A	MAC4861/2	1	
14 March 2023		TEST 1			
March 2023		TL102 & TL103 week	Slides & Lessons		
March 2023	10am-12am	Test 1 Debrief	MAC4862	2	
March 2023	10am-12am	Test 1 Debrief	MAC481	2	
April 2023	09am-10am	Pte-Test2 Q&A	MAC4862/1	1	
25 April 2023		TEST 2			
May 2023		TL104 & TL105 week	Slides & Lessons		
May 2023	10am-12am	Test 2 Debrief	MAC4862	2	
May 2023	10am-12am	Test 2 Debrief	MAC4861	2	
June 2023	09am-10am	Pre-Test3 Q&A	MAC4863/1	1	
13 June 2023		TEST 3			
July 2023		TL104 & TL105 week	Slides & Lessons		
July 2023	10am-12am	Test 3 Debrief	MAC4862	2	
July 2023	10am-12am	Test 3 Debrief	MAC4861	2	
July 2023	09am-10am	Pre-Test 4 Q&A	MAC4862/1	1	
25 July 2023		TEST 4			
August 2023		TL106 wee	Slides & Lessons		
August 2023	10am-12am	Test 4 Debrief	MAC4862	2	
August 2023	10am-12am	Test 4 Debrief	MAC4861	2	
August 2023	10am-12am	School (exam revision, costing)	MAC4861	2	
August 2023	10am-12am	School (exam revision, Finance)	MAC4861	2	
September 2023	10am-12am	School (exam revision, Finance)	MAC4862	2	
September 2023	10am-12am	School (exam revision, Costing)	MAC4862	2	
TBC	09am-10am	Pre Exam Q&A	MAC4862/1	1	
October (dates TBC)		EXAM			

PROVISIONAL LECTURE SCHEDULE 2023

TAX/NTA4861/4862

Date	Time	Module	Lecturer	Hours	Done
January 2023		TL102& TL103 week	Slides & Lessons		
March 2023		TL104 week	Slides & Lessons		
March 2023	3pm – 6pm	NTA4861/2 Pre-Test 1 Live Lec	TAX4862/1	3	
March 2022	4pm – 5pm	Pre-Test 1 Q&A	TAX4862/1	1	
14 March 2023	TEST 1				
March 2023		TL105 week	Slides & Lessons		
April 2023	3pm – 6pm	NTA4861/2 Pre-Test 1 Live Lec	TAX4862/1	3	
April 2023	3pm – 4pm	Test 1 Debrief	TAX4862/1	1	
April 2023	4pm – 5pm	Pte-Test2 Q&A	TAX4862/1	1	
25 April 2023	TEST 2				
June 2023		TL106 week	Slides & Lessons		
June 2023	3pm-6pm	NTA4861/2 Pre-Test 3 Live Lec	TAX4862/1	3	
June 2023	3pm – 4pm	Test 2 Debrief	TAX4862/1	1	
June 2023	4pm-5pm	Pre-Test3 Q&A	TAX4862/1	1	
13 June 2023	TEST 3				
June 2023		TL107 week	Slides & Lessons		
June 2023	3pm-6pm	NTA4861/2 Pre-Test Live Lec	TAX4862/1	3	
July 2023	3Pm-4Pm	Test 3 Debrief	TAX4862/1	1	
July 2023	4Ppm-5pm	Pre-Test 4 Q&A	TAX4862/1	1	
25 July 2023	TEST 4				
August 2023		TL108 week	Slides & Lessons		
September 2023	15h00-16h00	Test 4 Debrief	TAX4862/1	1	
September 2023	15h00-17h00	Study School (exam revision 1)	TAX4862/1	2	
September 2023	13h00-14h00	Study School (exam revision 2)	TAX4862/1	2	
September 2023	16h00-18h00	School (exam revision, 3)	TAX4862/1	2	
TBC	16H00-7H00	Pre Exam Q&A	TAX4862/1	1	
October (dates TBC)	EXAM				

PROVISIONAL LECTURE SCHEDULE 2023**FAC4862/4_NFA4862/4_ZFA4862/4**

Date	Time		Module	Lecturer	Hours	Done
January 2023	5pm-6pm	Introduction – Tut101	Slides & Lessons			
February 2023		TL102 week	Slides & Lessons			
March 2023	3pm – 6pm	FAC4862/4 Pre-Test 1 Live Lecture	FAC4862/4		3	
March 2023	3pm – 4pm	Pre-Test 1 Q&A	FAC4862/4		1	
14 March 2023			TEST 1			
March 2023		TL103 week	Slides & Lessons			
March 2023	3pm – 6pm	FAC4862/4 Pre-Test 2 Live Lecture	FAC4862/4		3	
April 2023	10am–11am	Test 1 Debrief	FAC4862/4		1	
April 2023	3pm – 4pm	Pte-Test2 Q&A	FAC4862/4		1	
25 April 2023			TEST 2			
May 2023		TL104 week	Slides & Lessons			
May 2023	3pm-6pm	FAC4862/4 Pre-Test 3 Live Lecture	FAC4862/4		3	
June 2023	3pm–4pm	Test 2 Debrief	FAC4862/4		1	
June 2023	3pm-4pm	Pre-Test3 Q&A	FAC4862/4		1	
13 June 2023			TEST 3			
July 2023		TL105 week	Slides & Lessons			
June 2023	3pm-4pm	Test 3 Debrief	FAC4862/4		1	
July 2023	3pm-6pm	FAC4862/4 Pre-Test 4 Live Lecture	FAC4862/4		1	
July 2023	3pm-4pm	Pre-Test 4 Q&A	FAC4862/4		1	
25 July 2023			TEST 4			
August 2023		TL106 week	Slides & Lessons			
Aug/Sept 2023	15h00-16h00	Test 4 Debrief	FAC4862/4		1	
Aug/Sept 2023	15h00-18h00	Study School (exam revision 1)	FAC4862/4		3	
Aug/Sept 2023	15h00-18h00	Study School (exam revision 2)	FAC4862/4		2	
Aug/Sept 2023	15h00-18h00	School (exam revision, 3)	FAC4862/4		3	
Aug/Sep 2023	15h00-16h00	Pre-Exam Q&A	FAC4862/4		1	
October			EXAM			

PROVISIONAL LECTURE SCHEDULE 2023

AUE4861/2

Date	Time	Module	Lecturer	Hours	Done
January 2023	3pm-4pm	Introduction to AUE – Tut101/Tut102	Slides & Lessons	1	
February 2023		TL102 week	Slides & Lessons	1	
March 2023	2pm–5pm	AUE4861/2 Pre-Test 1 Live Lecture	AUE4861/2	3	
March 2023	5pm – 4pm	AUE4861/2Pre-Test 1 Q&A	AUE4861/2	1	
14 March 2023	TEST 1				
April 2023		TL103 week	Slides & Lessons		
April 2023	2pm – 6pm	Test 1 Debrief AUE4861/2 Pre-Test 2 Live Lecture	FAC4861/2	4	
25 April 2023	TEST 2				
April 2023		TL104 week	Slides & Lessons		
June 2023	2pm-6pm	Test 2 Debrief AUE4861/2 Pre-Test 3 Live Lecture	AUE4861/2	4	
13 June 2023	TEST 3				
June 2023		TL105 week	Slides & Lessons		
June 2023	2pm-6pm	Test 3 Debrief AUE4861/2 Pre-Test 3 Live Lecture	AUE4861/2	1	
25 July 2023	TEST 4				
July 2023		TL106 week	Slides & Lessons		
Aug/Sept 2023	15h00-16h00	Test 4 Debrief	AUE4861/2	1	
Aug/Sept 2023	15h00-17h00	Study School (exam revision 1)	AUE4861/2	2	
Aug/Sept 2023	13h00-14h00	Study School (exam revision 2)	AUE4861/2	2	
Aug/Sept 2023	16h00-18h00	School (exam revision, 3)	AUE4861/2	2	
Aug/Sep 2023	16h00-17h00	Pre-Exam Q&A	AUE4861/2	1	
October	EXAM				

PROVISIONAL LECTURE SCHEDULE 2023**FAC4861/3_NFA4861/3_ZFA4861/3**

Date	Time	Module	Lecturer	Hours	Done
January 2023	3pm-6pm	Introduction – Tut101			
February 2023		TL102 week	Slides & Lessons		
February 2023	3pm – 6pm	Pre-Test 1 Live Lecture	FAC4861/3	3	
February 2023	4pm – 5pm	Pre-Test 1 Q&A	FAC4861/3	1	
14 March 2023			TEST 1		
April 2023		TL103 week	Slides & Lessons		
April 2023	3pm – 6pm	Pre-Test 2 Live Lecture	FAC4861/3	3	
April 2023	4pm - 5pm	Pre-Test 2 Q&A Test 1 Debrief	FAC4861/3	1	
25 April 2023			TEST 2		
May 2023		TL104 & TL105 week	Slides & Lessons		
May 2023	3pm-6pm	Pre-Test 3 Live Lecture	FAC4861/3	3	
May 2023	3pm–4pm	Test 2 Debrief	FAC4861/3	1	
June 2023	4pm-5pm	Pre-Test3 Q&A	FAC4861/3	1	
13 June 2023			TEST 3		
June 2023		TL106 week	Slides & Lessons		
July 2023	3pm-6pm	Pre-Test 4 Live Lecture	FAC4861/3	1	
July 2023	4pm-5pm	Pre-Test 4 Q&A Test 3 Debrief	FAC4861/3	1	
25 July 2023			TEST 4		
September 2023	15h00-16h00	Test 4 Debrief	FAC4861/3		
September 2023	15h00-17h00	Study School (exam revision 1)	FAC4861/3		
September 2023	13h00-14h00	Study School (exam revision 2)	FAC4861/3		
September 2023	16h00-18h00	Study School (exam revision 3)	FAC4861/2		
TBC	16H00-17H00	Pre-Exam Q&A	FAC4861/2		
October (date TBC)			EXAM		

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 a 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:

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

5 INTEGRATED LEARNING AND GRADUATENESS

Each of the four disciplines (five modules) will expose students to integration 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 skilful 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:

Pervasive skills		
Ethics and professionalism		
Personal attributes		
Professional skills		
Specific Competencies		
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 2023 academic year will be held in **January 2024**.

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 2023 examination; **and**
- A student must have obtained a minimum mark of **40%** in the particular module's main Sep/Oct 2023 examination.

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) early January 2024 (before the registration closing date). This will ensure that you will then be able to continue with your studies in 2024 in the unfortunate event of you failing the supplementary exam(s), provided that you have not exhausted your number of attempts at CTA level 1.

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 2024. 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 which may be in the online format.

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, including test dates (page 17 – 20)

NB: Please note that the modules will be written on a rotational basis on the different test dates.

TEST 1 (14 MARCH 2023)

FIRST SESSION	08:30 – 08:45	Download and or print question papers for the first session
	08:45 – 09:00	Reading time
	09:00 – 10:00	PAPER 1: (40 marks) Advanced Taxation CTA Level 1: TAX4861/NTA4861
	10:00 – 10:15	Brain-break
SECOND SESSION	10:15 – 10:30	Reading time
	10:30 – 11:30	PAPER 2: (40 marks) Advanced Management Accounting CTA Level 1: MAC4861/ZMA4861/NMA4861
	11:30 – 11:45	Brain-break
THIRD SESSION	11:45 – 12:00	Reading time
	12:00 – 13:00	PAPER 3: (40 marks) Advanced Auditing CTA Level 1: AUE4861/ZAU4861/NAU4861
	13:00 – 13:30	Upload all answer books for the first session
BREAK / LUNCH	13:15 – 14:00	
FOURTH SESSION	14:00 – 14:15	Download and or print question papers for the first session
	14:15 – 14:30	Reading time
	14:30 – 15:30	PAPER 4: (40 marks) Advanced Financial Accounting I CTA Level 1: FAC4861/ZFA4861/NFA4861
	15:30 – 15:45	Brain-break
FIFTH SESSION	15:45 – 16:00	Reading time
	16:00 – 17:00	PAPER 5: (40 marks) Advanced Financial Accounting II CTA Level 1: FAC4862/ZFA4862/NFA4862
	17:00 – 17:30	Upload all answer books for the second session

TEST 2 (25 APRIL 2023)

FIRST SESSION	08:30 – 08:45	Download and or print question papers for the first session
	08:45 – 09:00	Reading time
	09:00 – 10:00	PAPER 1: (40 marks) Advanced Financial Accounting II CTA Level 1: FAC4862/ZFA4862/NFA4862
	10:00 – 10:15	Brain-break
SECOND SESSION	10:15 – 10:30	Reading time
	10:30 – 11:30	PAPER 2: (40 marks) Advanced Taxation CTA Level 1: TAX4861/NTA4861
	11:30 – 11:45	Brain-break
THIRD SESSION	11:45 – 12:00	Reading time
	12:00 – 13:00	PAPER 3: (40 marks) Advanced Management Accounting CTA Level 1: MAC4861/ZMA4861/NMA4861
	13:00 – 13:30	Upload all answer books for the first session
BREAK / LUNCH	13:15 – 14:00	
FOURTH SESSION	14:00 – 14:15	Download and or print question papers for the second session.
	14:15 – 14:30	Reading time
	14:30 – 15:30	PAPER 4: (40 marks) Advanced Auditing CTA Level 1: AUE4861/ZAU4861/NAU4861
	15:30 – 15:45	Brain-break
FIFTH SESSION	15:45 – 16:00	Reading time
	16:00 – 17:00	PAPER 5: (40 marks) Advanced Financial Accounting CTA Level 1: FAC4861/ZFA4861/NFA4861
	17:00 – 17:30	Upload all answer books for the second session

TEST 3 (13 June 2023)

FIRST SESSION	08:30 – 08:45	Download and or print question papers for the first session
	08:45 – 09:00	Reading time
	09:00 – 10:00	PAPER 1: (40 marks) Advanced Financial Accounting I CTA Level 1: FAC4861/ZFA4861/NFA4861
	10:00 – 10:15	Brain-break
SECOND SESSION	10:15 – 10:30	Reading time
	10:30 – 11:30	PAPER 2: (40 marks) Advanced Financial Accounting II CTA Level 1: FAC4862/ZFA4862/NFA4862
	11:30 – 11:45	Brain-break
THIRD SESSION	11:45 – 12:00	Reading time
	12:00 – 13:00	PAPER 3: (40 marks) Advanced Taxation CTA Level 1: TAX4861/NTA4861
	13:00 – 13:30	Upload all answer books for the first session
BREAK / LUNCH	13:15 – 14:00	
FOURTH SESSION	14:00 – 14:15	Download and or print question papers for the second session.
	14:15 – 14:30	Reading time
	14:30 – 15:30	PAPER 4: (40 marks) Advanced Management Accounting CTA Level 1: MAC4861/ZMA4861/NMA4861
	15:30 – 15:45	Brain-break
FIFTH SESSION	15:45 – 16:00	Reading time
	16:00 – 17:00	PAPER 5: (40 marks) Advanced Auditing CTA Level 1: AUE4861/ZAU4861/NAU4861
	17:00 – 17:30	Upload all answer books for the second session

TEST 4 (25 July 2023)

FIRST SESSION	08:30 – 08:45	Download and or print question papers for the first session
	08:45 – 09:00	Reading time
	09:00 – 10:00	PAPER 1: (40 marks) Advanced Management Accounting I CTA Level 1: MAC4861/ZMA4861/NMA4861
	10:00 – 10:15	Brain-break
SECOND SESSION	10:15 – 10:30	Reading time
	10:30 – 11:30	PAPER 2: (40 marks) Advanced Financial Accounting II CTA Level 1: FAC4862/ZFA4862/NFA4862
	11:30 – 11:45	Brain-break
THIRD SESSION	11:45 – 12:00	Reading time
	12:00 – 13:00	PAPER 5: (40 marks) Advanced Auditing CTA Level 1: AUE4861/ZAU4861/NAU4861 PAPER 3: (40 marks)
	13:00 – 13:30	Upload all answer books for the first session
BREAK / LUNCH	13:15 – 14:00	
FOURTH SESSION	14:00 – 14:15	Download and or print question papers for the second session.
	14:15 – 14:30	Reading time
	14:30 – 15:30	PAPER 4: (40 marks) Advanced Financial Accounting 1 CTA Level 1: FAC4861/ZFA4861/NFA4861
	15:30 – 15:45	Brain-break
FIFTH SESSION	15:45 – 16:00	Reading time
	16:00 – 17:00	Advanced Taxation CTA Level 1: TAX4861/NTA4861
	17:00 – 17:30	Upload all answer books for the second session

6.4 Test dates

TEST 1	TEST 2	TEST 3	TEST 4
14 March 2023	25 April 2023	13 June 2023	25 July 2023

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).

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).

OVERVIEW STUDY PROGRAMME – 2023

COLORKEY

TAX	TAX4861/2	FN 1	FAC4861/3	Orientation
MAC	MAC4861/2	FN 2	FAC4862/4	Test
CASALL	CASALL	Auditing	AUE4861/2	Revision

2023	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31		
01 JAN			CASALL 1	TL101	TL101	TL101			TL101	TL101	TL102													TL102									
02 FEB	TL102							TL102&103						TL102&103									TL102&103										
03 MAR	TL104							Revision T1						Orientation																			
04 APR				TL105										TL103						Revision T2													
05 MAY			TL105							TL104							TL104&105							TL106									
06 JUN								Revision T3																									
07 JUL				TL105										TL107																			
08 AUG								Revision						Revision																			
09 SEP				Revision						Revision																							
10 OCT																																	
11 NOV																																	
12 DEC																																	

The final summative assessments will be written during October.