

# **Tutorial letter 301/0/2025**

**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.

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 expected to take significant responsibility for your success.

At the outset it is very important to remind you that you must read all tutorial letters posted on your module site. The tutorial letters contain important information relevant to your studies.

## 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' (SAICA) Initial Assessment of Competence (IAC).

- **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 the IAC.

- **Curriculum of the Postgraduate Diploma in 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 of principles, theories and practices, covered in both this qualification and in your undergraduate degree.

## Finding your way around the study package

Throughout the year you will receive communication on the learning management system (myUnisa) related to tests, examinations and classes. Please ensure that you regularly consult your specific module site throughout the year for these important announcements.

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>Director</b>		
<b>School Director:</b> Mrs Mary Pholo		012 429 8767
<b>Secretary:</b> Ms Niki Motshwane		012 429 4975
<b>Department of Financial Governance</b>		
<b>Chair:</b> Mrs Keba Ramushwana		012 429 3560
<b>Secretary:</b> Ms Priscilla Seretloe		012 429 4571
<b>Financial Accounting Coordinators</b>		
Ms Mangakane Pududu	FAC4861/FAC4866	012 429 3532
Mr Pule Masha	FAC4862	012 429 2716
<b>Auditing Coordinators</b>		
Ms Moipone Ditaole	AUE4861/AUE4862	012 429 4994
<b>Department of Financial Intelligence</b>		
<b>Chair (Acting):</b> Dr Jaco Moolman		012 429 2194
<b>Secretary:</b> Ms Mutshekwa Nemalekwarani		012 429 4868
<b>Taxation Coordinator</b>		
Ms Annette Becker	TAX4861/TAX4862	012 429 4822
<b>Management Accounting Coordinator</b>		
Ms Ayesha Ravat	MAC4861/MAC4862	012 429 8562
<b>General Email queries:</b>		
<a href="mailto:CAEnquiries@unisa.ac.za">CAEnquiries@unisa.ac.za</a>		
<b>Online One-on-one consultation</b>		
<a href="#">Click here for a booking</a>		

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	<a href="mailto:FAC1postgrad@unisa.ac.za">FAC1postgrad@unisa.ac.za</a>
FAC4862	Advanced Financial Accounting II	<a href="mailto:FAC4862@unisa.ac.za">FAC4862@unisa.ac.za</a>
MAC4861	Advanced Management Accounting	<a href="mailto:MAC4861@unisa.ac.za">MAC4861@unisa.ac.za</a>
TAX4861	Advanced Taxation	<a href="mailto:TAX4861@unisa.ac.za">TAX4861@unisa.ac.za</a>
AUE4861	Advanced Auditing	<a href="mailto:AUE4861@unisa.ac.za">AUE4861@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

We follow SAICA's lead for the Initial Assessment of Competence (IAC) Examination, ensuring a fair playing field for all aspiring accountants.


#### Permitted texts in tests and examinations

Students will be allowed to utilise **ONLY** the **HARD COPY** texts of the 2024/2025 or earlier versions of the following SAICA Student Handbooks during tests and examinations:

- Volume 1: International Financial Reporting Standards (Part A, B, and C, as well as any supplements published at the time).
- Volume 2: Which contains the International Auditing Standards; SAICA and IRBA pronouncements; applicable legislation as well as the King Code.
- Volume 3: The SAICA Tax Legislation Handbook.

Only **ONE version** of **each of the above permitted texts** may be utilised during tests and examinations, 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.

Students will **ONLY** be allowed to highlight, underline, side-line 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.

Students 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 Students' Disciplinary Code and Guidelines for a disciplinary hearing.** We encourage you to familiarise yourself with the institutions' Student values and plagiarism site.

### Calculator policy

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

Calculators must be cordless and may not have print-out facilities;

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 electronic media, including but not limited to, cell phones, smart watches, smart phones, tablets, laptop computers or any other similar electronic device may not be used.

## 4 STUDENT SUPPORT SERVICES FOR THE PROGRAMME

The *Study @ Unisa* website is available on the Unisa online platform:

[www.unisa.ac.za/sites/myunisa/default/Study-@-Unisa](http://www.unisa.ac.za/sites/myunisa/default/Study-@-Unisa)

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

### MyUnisa and Online Discussion

All your learning material is available on myUnisa and will not be printed and sent to you. Your lecturers will provide additional support and announcements on for instance, solutions and comments to tests on myUnisa.

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

- Download tutorial letters 101;
- Access learning material;
- 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; 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;

## 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: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:finan@unisa.ac.za">finan@unisa.ac.za</a>	Financial enquiries (fees, outstanding balance, statements)
<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@unisa.ac.za">CASenquiries@unisa.ac.za</a>	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 communicate knowledge, facts, ideas, and opinions (oral and written) clearly and convincingly 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's goal is to develop CAs who have the potential to be responsible leaders who behave ethically and create sustainable value for a wide range of stakeholders within an organisational context. SAICA aims to achieve this goal through the implementation of the CA(SA) Competency Framework. The CA(SA) Competency Framework describes the minimum required competencies of a CA(SA) at the point of entry to the profession.

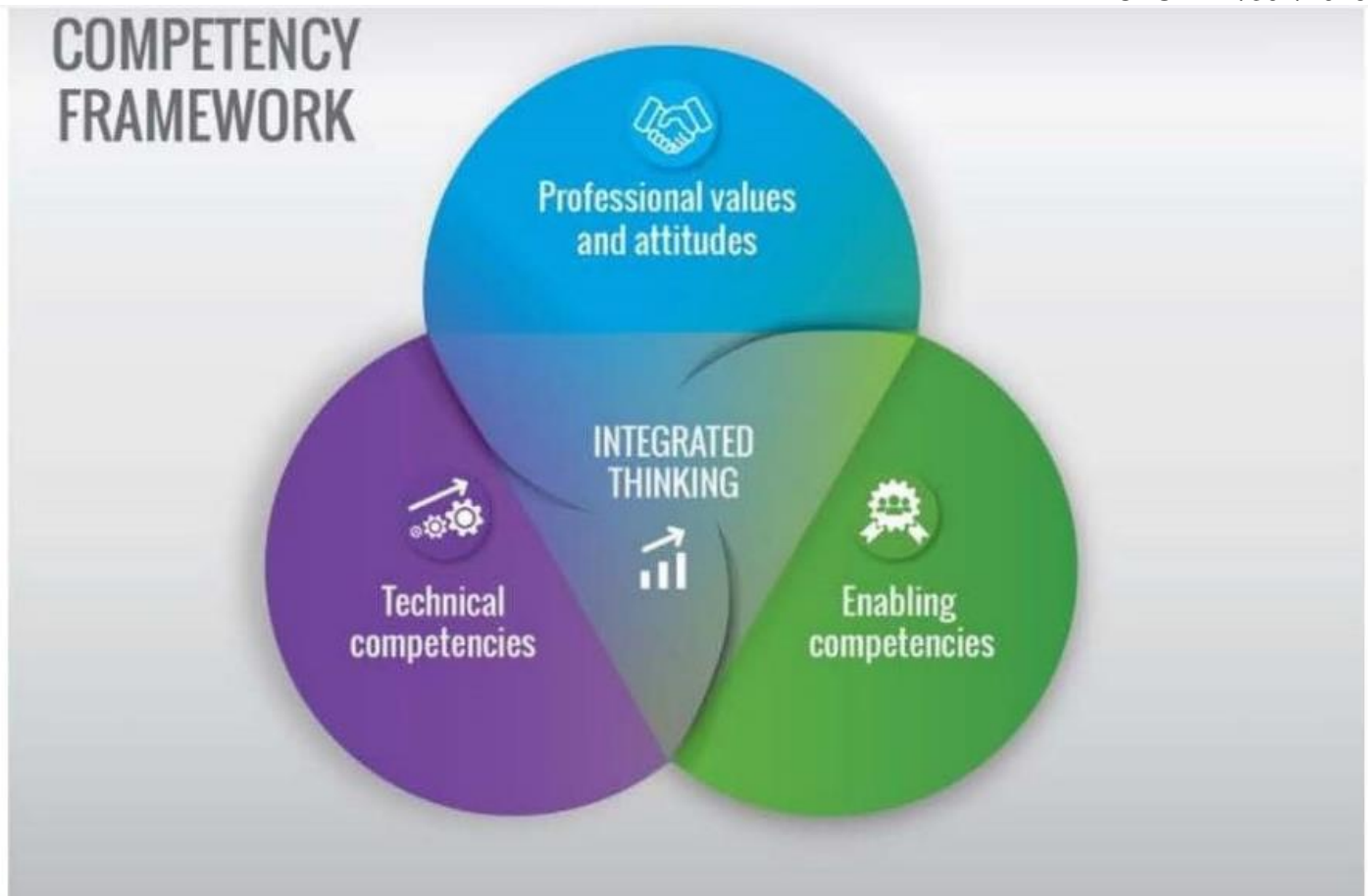
### CA(SA) Competency Framework

The CA(SA) Competency Framework identifies three competency types that will lead to an organisation's value creation process. These three competency types are:

Professional values and attitudes;  
 Enabling competencies; and  
 Technical competencies

The competency types cannot be developed or assessed in isolation; it is where these competency types overlap that integrated thinking is achieved.

The following diagram provides a visual representation of the CA(SA) Competency Framework with the three competency types:



Each of the competency types are further categorised into competency areas. The competency types are briefly discussed below, together with the competency areas for each competency type.

### 1. Professional Values and Attitudes

This competency type defines professional behaviour and identifies professional accountants as CAs, and as members of the CA profession. CAs draw on their personal and professional values, and their ability to act with honesty, integrity, accountability and trustworthiness to demonstrate moral and ethical behaviour in the business context and to protect the public interest.

By doing more than adhering to the rules of professional conduct, CAs are required at all times to uphold ethical principles and conduct themselves professionally in a manner that exemplifies and enhances the reputation of the CA profession. As lifelong learners, CAs maintain and develop their competence in order to adapt and work in an agile way to deal with complexities.

Professional values and attitudes are categorised into three competency areas:

I. Ethics, values and attitudes

II. Citizenship, values and attitudes

III. Lifelong learning, values and attitudes

### 2. Enabling Competencies

These are essential skills that influence the ways that CAs work, ways that they think, ways they are living in the world, and the tools that they use in the workplace. Enabling competencies are pervasive to a CA's work and behaviour, are transversal and are to be used effectively across different environments, functions and roles.

Enabling competencies allow a CA to effectively demonstrate his/her professional competence, by displaying decision-making, business, digital and relational acumens. Acumen is defined as "the ability to judge well; keen discernment, insight: (Collins English Dictionary, 2008). These acumens are necessary qualities of a CA(SA), enabling the performance of his/her work in the value creation process. They are skills which should be demonstrated and applied by a CA in conjunction with their specific technical knowledge. Each prospective CA should take ownership of developing these acumens using both the formal academic programme and other developmental opportunities.

Enabling competencies are categorised into the following competency areas (acumens):

Z. Business acumen

Y. Decision-making acumen

X. Relational acumen

W. Digital acumen

### 3. Technical Competencies

Technical competencies reflect the knowledge of CAs as professional accountants which enables them to deliver quality work in public practice, industry, the public sector, academia and more. Technical competence is defined as the ability to apply technical competencies (the content that makes up the subject of accountancy, as well as other business disciplines that together constitute the essential body of knowledge for CAs) and to perform a role to a defined standard.

The framework uses an organisation's value creation process to articulate technical competencies. Such a process requires that the organisation adopt a business model for transforming inputs through business activities into outputs that lead to outcomes and aims that fulfil its strategic purpose and create sustainable value over the short, medium and long term (King IV, 2016). The organisation draws on various capitals (financial, manufactured, intellectual, human, social, relationship, and natural) as inputs and, through its business activities, these are converted to outputs which lead to outcomes (IIRC, 2013).

Technical competencies are categorised into the following competency areas:

Inputs

A. Strategy and governance to create sustainable value

Business Activities

B. Stewardship of capitals: business processes and risk management

C. Decision-making to increase, decrease or transform capitals

Outputs leading to Outcomes

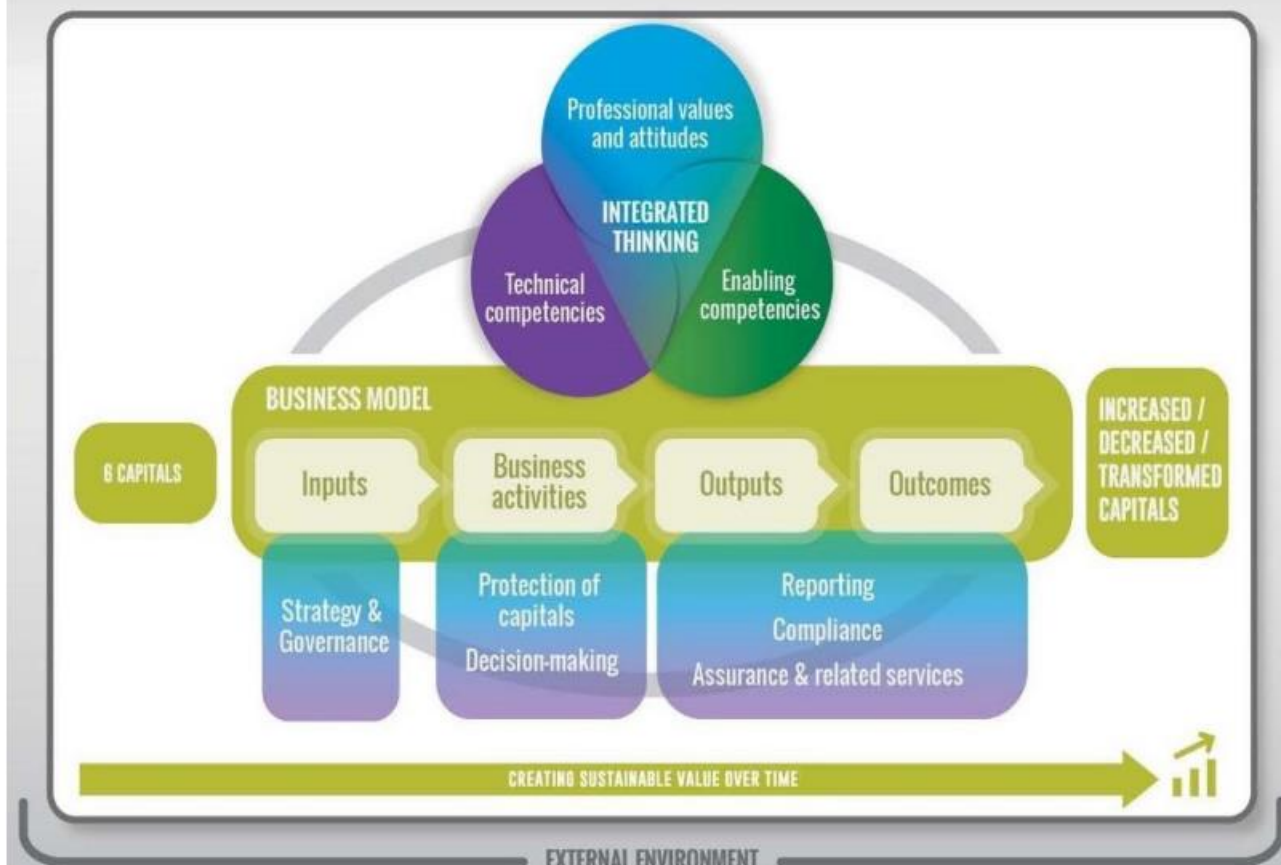
D. Reporting on value creation

E. Compliance

F. Assurance and related services

The following diagram visualises the technical competencies, categorised into the six competency areas, within the value creation process of an organisation.

## COMPETENCY FRAMEWORK

**References:**

1. SAICA CA(SA) Competency Framework 2021
2. King Report on Corporate Governance for South Africa 2016
3. International Integrated Reporting Framework, 2013

## 6 ASSESSMENTS 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 2025 academic year will be held in **October/November 2025**.

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 2025 examination; **and**
- A student must have obtained a minimum mark of **40%** in the particular module's main Sep/Oct 2025 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.

## 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 14 – 15)

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

## TEST 1 (8 &amp; 9 April 2025)

<b>8 APRIL 2025 - TUESDAY</b>		
<b>FIRST SESSION</b>	08:00	CTA Level 1 students to be seated.
	08:15 – 08:25	Reading of the rules.
	08:25 – 08:30	Issue Paper 1 answer books.
	08:30 – 08:40	Question paper download and activation of IRIS.
	<b>08:40 – 09:50</b>	<b>PAPER 1: (40 marks)</b> <b>Advanced Financial Accounting I</b> <b>CTA Level 1: FAC4861/ZFA4861/NFA4861</b>
	<b>09:50 – 10:10</b>	<b>Scan and upload paper 1 answer book.</b>
	<b>10:10 – 10:20</b>	<b>Collect Paper 1 answer books.</b>
<b>SECOND SESSION</b>		
	<b>10:30 – 10:40</b>	<b>Issue Paper 2 answer books.</b> <b>Reading of the rules.</b>
	10:40 – 10:50	Question paper download and activation of IRIS.
	<b>10:50 – 12:00</b>	<b>PAPER 2: (40 marks)</b> <b>Advanced Management Accounting</b> <b>CTA Level 1: MAC4861/ZMA4861/NMA4861</b>
	<b>12:00 – 12:20</b>	<b>Scan and upload paper 2 answer book.</b>
	<b>12:20 – 12:30</b>	<b>Collect Paper 2 answer books.</b>
<i>Lunch Break</i>		
<b>THIRD SESSION</b>	<b>13:00 – 13:10</b>	<b>Issue Paper 3 answer books.</b> <b>Reading of the rules.</b>
	13:10 – 13:20	Question paper download and activation of IRIS.
	<b>13:20 – 14:30</b>	<b>PAPER 3</b> <b>Advanced Financial Accounting II</b> <b>CTA Level 1: FAC4862/ZFA4862/NFA4862</b>
	<b>14:30 – 14:50</b>	<b>Scan and upload paper 3 answer book.</b>
	<b>14:50 – 15:00</b>	<b>Collect Paper 3 answer books.</b>
<b>9 APRIL 2025 - WEDNESDAY</b>		
<b>FIRST SESSION</b>	08:00	CTA Level 1 students to be seated.
	08:15 – 08:25	Reading of the rules.
	08:25 – 08:30	Issue Paper 4 answer books.
	08:30 – 08:40	Question paper download and activation of IRIS.
	<b>08:40 – 09:50</b>	<b>PAPER 4: (40 marks)</b> <b>Advanced Taxation</b> <b>CTA Level 1: TAX4861/NTA4861</b>
	<b>09:50 – 10:10</b>	<b>Scan and upload paper 4 answer book.</b>
	<b>10:10 – 10:20</b>	<b>Collect Paper 4 answer books.</b>
<b>SECOND SESSION</b>		
	<b>10:30 – 10:40</b>	<b>Issue Paper 5 answer books.</b> <b>Reading of the rules.</b>
	10:40 – 10:50	Question paper download and activation of IRIS.
	<b>10:50 – 12:00</b>	<b>PAPER 5: (40 marks)</b> <b>Advanced Auditing</b> <b>CTA Level 1: AUE4861/ZAU4861/NAU4861</b>
	<b>12:00 – 12:20</b>	<b>Scan and upload paper 5 answer book.</b>
	<b>12:20 – 12:30</b>	<b>Collect Paper 5 answer books.</b>

**TEST 2 (20 & 21 May 2025)**

<b>TEST 2 – 20 MAY 2025 - TUESDAY</b>	
<b>FIRST SESSION</b>	<b>TAX4861/NTA4861</b>
<b>SECOND SESSION</b>	<b>AUE4861/ZAU4861/NAU4861</b>
<b>THIRD SESSION</b>	<b>FAC4862/ZFA4862/NFA4862</b>
<b>TEST 2 – 21 MAY 2025 - WEDNESDAY</b>	
<b>FIRST SESSION</b>	<b>FAC4861/ZFA4861/NFA4861</b>
<b>SECOND SESSION</b>	<b>MAC4861/ZMA4861/NMA4861</b>

**TEST 3 (1 & 2 July 2025)**

<b>TEST 3 – 1 JULY 2025 - TUESDAY</b>	
<b>FIRST SESSION</b>	<b>MAC4861/ZMA4861/NMA4861</b>
<b>SECOND SESSION</b>	<b>TAX4861/NTA4861</b>
<b>THIRD SESSION</b>	<b>FAC4862/ZFA4862/NFA4862</b>
<b>TEST 3 – 2 JULY 2025 - WEDNESDAY</b>	
<b>FIRST SESSION</b>	<b>AUE4861/ZAU4861/NAU4861</b>
<b>SECOND SESSION</b>	<b>FAC4861/ZFA4861/NFA4861</b>

**TEST 4 (5 & 6 August 2025)**

<b>TEST 4 – 5 AUGUST 2025 - TUESDAY</b>	
<b>FIRST SESSION</b>	<b>AUE4861/ZAU4861/NAU4861</b>
<b>SECOND SESSION</b>	<b>FAC4861/ZFA4861/NFA4861</b>
<b>THIRD SESSION</b>	<b>FAC4862/ZFA4862/NFA4862</b>
<b>TEST 4 – 6 AUGUST 2025 - WEDNESDAY</b>	
<b>FIRST SESSION</b>	<b>MAC4861/ZMA4861/NMA4861</b>
<b>SECOND SESSION</b>	<b>TAX4861/NTA4861</b>

**6.4 Test dates**

<b>TEST 1</b>	<b>TEST 2</b>	<b>TEST 3</b>	<b>TEST 4</b>
8 & 9 April 2025	20 & 21 May 2025	1 & 2 July 2025	5 & 6 August 2025

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 OF THE STUDY PROGRAMME – 2025**

<b>Study Block</b>	<b>MAC</b>	<b>TAX</b>	<b>AUE</b>	<b>FAC4861</b>	<b>FAC4862</b>
Teaching Block 1	26/02/2025 – 04/03/2025	26/03/2025 – 01/04/2025	05/03/2025 – 11/03/2025	12/03/2025-18/03/2025	19/03/2025 – 25/03/2025
Revision: Test 1	02/04/2025 – 07/04/2025				
Test 1	08 & 09 April 2025				
Teaching Block 2	17/04/2025 – 23/04/2025	08/05/2025 – 14/05/2025	24/04/20205 – 30/04/2025	01/05/2025 – 07/05/2025	10/04/2025 – 16/04/2025
Revision Test 2	15/05/2025 – 19/05/2025				
Test 2	20 & 21 May 2025				
Teaching Block 3	05/06/2025 – 11/06/2025	29/05/2025 – 04/06/2025	12/06/2025 – 18/06/2025	19/06/2025 – 25/06/2025	22/05/2025 – 28/05/2025
Revision Test 3	26/06/2025 – 30/06/2025				
Test 3	1 & 2 July 2025				
Teaching Block 4	21/07/2025 – 24/07/2025	09/07/2025 – 14/07/2025	03/07/2025 – 08/07/2025	15/07/2025 – 18/07/2025	25/07/2025 – 30/07/2025
Revision Test 4	31/07/2025 – 04/08/2025				
Test 4	5 & 6 August 2025				
Test 4 Debriefs	19/08/2025 & 20/08/2025	13/08/2025 & 14/08/2025	20/08/2025 & 21/08/2025	15/08/2025 – 18/08/2025	11/08/2025 & 12/08/2025
Revision Exams	08/09/2025 – 12/09/2025	15/09/2025 – 19/09/2025	22/09/2025 – 26/09/2025	01/09/2025 – 05/09/2025	26/08/2025 – 30/08/2025

The final summative assessments will be written during October.