



Tutorial letter 301/0/2026

Postgraduate Diploma in Applied Accounting Sciences (CTA Level 2)

CASALL2

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 2 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 8: 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.

The School of Applied Accountancy

The School of Applied Accountancy forms part of the College of Accounting Sciences (CAS). 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 SAICA's Initial Assessment of Competence (IAC) (previously known as the Initial Test of Competence (ITC)).

- **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 Assessment of Competence (IAC).

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

The CTA Level 2 curriculum consists of the following five modules:

Department of Financial Governance
Applied Financial Accounting (FAC4866)
Applied Auditing (AUE4862)
Capstone in Applied Accounting Sciences (CAS4801)
Department of Financial Intelligence
Applied Management Accounting (MAC4862)
Applied Taxation (TAX4862)

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 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 and Learning units 0 for all modules. These tutorial letters contain information on prescribed books, etc. For each of these modules, you will receive additional tutorial letters / learning units throughout the year, each addressing specific topics within the syllabus.

In this tutorial letter we have included a study programme. (Refer to Section 8: Programme specific study plan). We strongly encourage you to follow this programme!

“Success in postgraduate study isn’t about being the smartest in the room - it’s about being the most persistent, curious, and willing to grow.”

2 LECTURERS AND CONTACT DETAILS

SCHOOL OF APPLIED ACCOUNTANCY		Telephone number
Director		
School Director: Dr Mangakane Pududu		012 429 3532
Secretary: Ms Niki Motshwane		012 429 4975
Department of Financial Governance		
Chair: Dr Konanani Masia		012 429 6145
Secretary: Ms Priscilla Seretloe		012 429 4571
Financial Accounting Coordinator Ms Siphokazi Mahintsho	FAC4866	012 429 4408
Capstone module Coordinator Ms Tsatsawane Nkwinika	CAS4801	012 429 4561
Auditing Coordinator Ms Moipone Ditaole	AUE4862	012 429 4994
Department of Financial Intelligence		
Chair: Dr Jaco Moolman		012 429 6667
Secretary: Ms Mutshekwa Nemalekwarani		012 429 4868
Taxation Coordinator		
Ms Annette Becker Ms Maretha Pretorius	TAX4862	012 429 4822 012 429 3278
Management Accounting Coordinator		
Ms Ayesha Ravat Mr Thabo Matsoma	MAC4862	012 429 8562 012 429 6035
General Email queries:		
CASenquiries@UNISA.ac.za		
Online One-on-one consultation		
Click here for a booking		

The School of Applied Accountancy is situated in Building 1 (Financial Intelligence), and Building 3 (Financial Governance), at the Sunnyside Campus in 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 2 programme.

Email addresses:

FAC4866	Applied Financial Accounting	FAC4866@UNISA.ac.za
CAS4801	Applied Accounting Sciences Capstone	CAS4801@UNISA.ac.za
MAC4862	Applied Management Accounting	MAC4862@UNISA.ac.za
TAX4862	Applied Taxation	TAX4862@UNISA.ac.za
AUE4862	Applied 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 Assessment of Competence (IAC) Board Examination and UNISA follows a similar approach for all assessments (tests and examinations).

Permitted texts during tests (formative assessments) and examinations (summative assessments):

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 utilise the SAICA Handbook and SAICA Legislation Handbook during the tests/examinations.

Only ONE version of each of the above books 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.

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

Study material is only available online on myUNISA.

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.

myUNISA

Your lecturers will provide additional support and announcements on the myUNISA platform, for instance, solutions and comments to tests, etc.

Online Discussion

More information regarding discussion classes will be announced on myUNISA. 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 communication on myUNISA. 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, to support you with your studies.

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

- Download study material;
- 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; 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;
- Confirm receipt of assignments and tests;
- Inform students of assignment and test marks obtained.

Administrative enquiries

Administrative enquiries should be directed to the **appropriate** email 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 emailed to the correct addresses. This will ensure that there is no confusion as to who must respond.

Email addresses:

econ@unisa.ac.za	Application and registration enquiries for new and returning students (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)
AME@unisa.ac.za	AME enquiries (foreign students' qualifications and matriculation exemptions)
finan@unisa.ac.za	Financial enquiries (fees, outstanding balance, statements)
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 2 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 gradueness 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 during 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 Applied 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.

UNISA expects its graduates to have distinctive graduate qualities which characterise their *graduateness*. These qualities are included in the following statement on the gradueness 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**:

OUTCOMES OF UNIVERSITY EDUCATION		
Outcome	Focus/ Description	What it develops in students
1. Scholarship	Students' attitude or stance towards knowledge – how they think, inquire, and apply learning.	• Critical and analytical thinking • Intellectual curiosity • Effective use of academic tools/methods • Commitment to evidence-based reasoning
2. Global Citizenship	Students' attitude or stance towards the world and living in the world – understanding diversity, responsibility, and interconnectedness.	• Awareness of global and social issues • Respect for cultural diversity • Ethical and responsible engagement • Commitment to sustainability and justice
3. Lifelong Learning	Students' attitude or stance towards themselves and living in the world – continuous	• Self-reflection and adaptability • Motivation for continuous learning • Resilience and openness to change • Capacity for self-directed learning

	personal and professional growth.	
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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

1.	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.
2.	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.
3.	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.
4.	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.
5.	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 a view to offering solutions for one's personal benefit, or for the benefit of one's community or workplace.
6.	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, accomplishing tasks and meeting deadlines are core elements of goal-directed behaviour.
7.	Analytical thinking skills	Analytical thinking implies being skilful in employing logical reasoning and analysis in explaining information and data and drawing insightful conclusions.

6. SAICA'S COMPETENCY FRAMEWORK

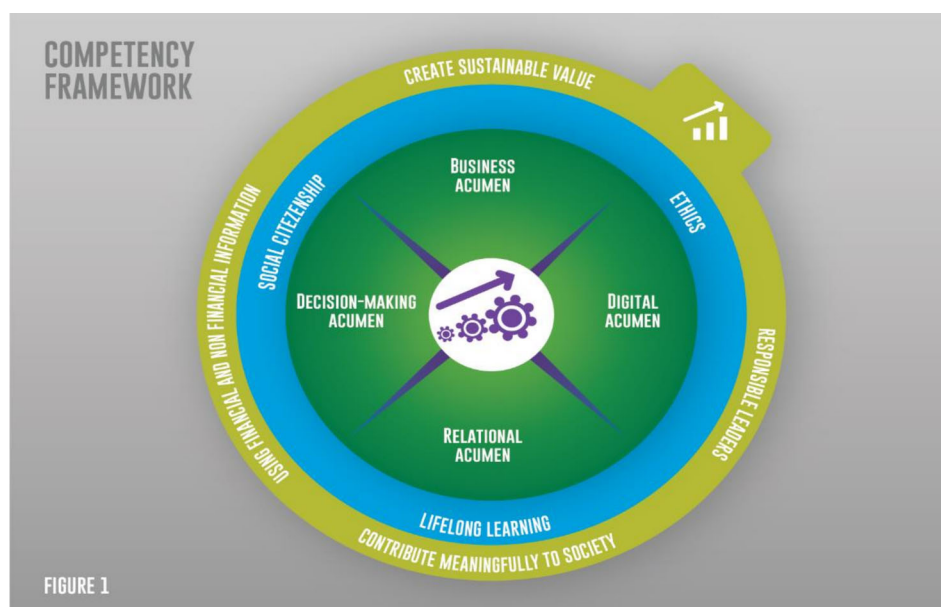
SAICA has developed a competency framework with the objective of providing providers of the academic programme with guidance for the development and implementation of the SAICA accredited programme. **SAICA's latest document will be provided to you.**

COMPONENTS OF THE COMPETENCY FRAMEWORK

The competency framework is made up of the following components which in implementation are all integrated:

 Ethically responsible leaders fulfilling their social mandate by using integrated thinking to create sustainable value	Icon	Elements of the professional competencies
		Professional values and attitudes
		Enabling competencies (defined as acumens)
		Technical competencies in the value creation process

The aforementioned competencies are depicted in the following figure:



CAs need to integrate all relevant competencies (professional values and attitudes, enabling competencies and technical competencies) to provide quality deliverables (inputs, services, products and experiences) on a wide range of inputs, activities and outputs that lead to outcomes in an organisation's value creation process. This requires integrated thinking (also presented as an enabling competency below) to achieve viable solutions whilst considering all alternatives, by obtaining a broader understanding of an issue, creating

a design or formulating a plan etc.

There are three competency types, namely:

Professional values and attitudes

These include acting with honesty, integrity, accountability and trustworthiness to demonstrate moral and ethical behaviour in the business context and to protect the public interest. The SAICA competency framework categorises these values and attitudes as follows:

- **Ethics, values and attitudes**

This competency area describes the ethical principles values and attitudes an individual must apply and includes personal, business and professional ethics.

- **Citizenship, values and attitudes**

Citizenship is most often used to indicate nationality and explain the rights and responsibilities attached to “membership” of a nation state. This competency area includes personal, professional and corporate citizenship.

- **Lifelong learning, values and attitudes**

Life-long learning refers to the process of self-initiated education aimed at self-development and acquiring an adaptive mind set.

Enabling competencies (defined as acumens)

These refer to the essential skills that influence the ways that CAs work and think and the tools that they use in the workplace. The SAICA competency framework categorises these competencies as follows:

- **Business acumen**

The ability to make quick correct and/or focused strategic decisions and good judgements in a business. This acumen comprises the business internal environment, business external environment and innovation, creativity and curiosity.

- **Decision-making acumen**

This competency area refers to cognitive processes to decide on actions or between alternatives and includes analytical / critical thinking, integrated thinking, problem-solving, judgement and decision-making and professional scepticism.

- **Relational acumen**

It is the ability to develop, maintain and adapt relationships and stakeholder networks to ensure facilitation of required action; the delivery of relevant feedback and the development of relational trust.

- **Digital acumen**

This competency area refers to digital topics that influence ways of work and business decisions and includes computational thinking, data knowledge and strategy, data analytics, new developments and protocols, cyber security and user competencies.

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

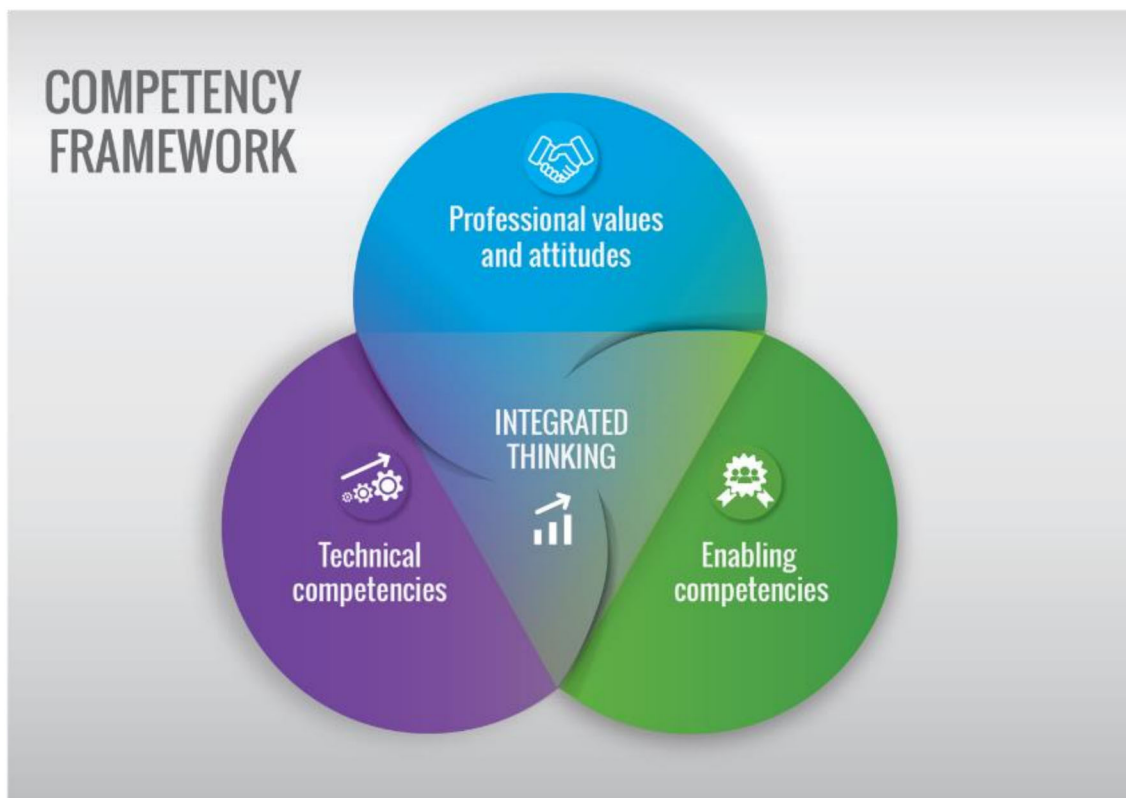
D. Reporting on value creation

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.

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



7 ASSESSMENT AND EXAMINATIONS

All assessments (tests and examinations) will be conducted in English only. It is important to study for every test and to work consistently throughout the year.

7.1 Assessment plan

In this section, **the assessment plan as well as exam admission** is explained. The year mark will consist of 40% and will comprise formative assessments, while the final exam mark will constitute the remaining 60%.

Assessments will comprise of four tests (formative assessments) and a year-end examination (summative assessment). The formative assessments are structured in three (3) module specific tests during the year (Test 1 to Test 3) plus one integrated test (All CTA Level 2 modules) written as Test 4. **The integrated test is compulsory for examination entrance and will contribute 50% towards the calculation of the year mark.**

The summative assessments will comprise of 200 marks written in two sessions, with each session accounting for 100 marks.

Tests

- Please refer to myUnisa for the relevant study material and please familiarize yourself with the exam admission requirements.
- **All CTA-related tests and exams will be written at venues, and a venue will be assigned to you in due course.**
- **Students must arrive at the venue at 7:40** to set up their stations, this will allow for enough time to validate your printed venue permit, your ID and to set up your test station. **No latecomers will be allowed to write.**
- Tests and exams are invigilated in a hybrid environment, which means tests and exams are **invigilated in-person and with the assistance of the IRIS** invigilation/proctoring tool.
- The **IRIS Invigilation** software verifies the identity of a student during assessments and provides for both manual and automated facial verification. It can record and review a student's assessment session, and it flags suspicious behaviour by the student for review by an academic administrator. The IRIS software requires installation on students' **webcam-enabled laptop devices**.
- **Students who are identified and flagged for suspicious or dishonest behaviour arising from the invigilation and proctoring reports will be referred to the disciplinary office for formal proceedings.**
- Each student must ensure that **their device (laptop, with camera) is fully functional and must bring it to the venue to access the question papers on the days of the tests and exams.** Please note that **students will not be provided with an alternative laptop if their laptop is not working.**
- Each student must ensure that the **IRIS invigilation tool** is installed and fully functional on their **laptop prior** to the test or examination sitting. Students are responsible for ensuring that their laptop and its settings are compatible with the IRIS invigilation tool.

- Students must sign the online honesty declaration and adherence to the Policies on Plagiarism, Academic integrity, and Copyright infringement.
- Students will download the test/exam question paper from CAS myExams (cas.myexams.unisa.ac.za) to start their assessment session. **The question papers will be available for each module, at the start of each examination session.** Once the question paper is accessed and opened, the IRIS invigilation tool will activate.
- Once the **IRIS invigilation tool** is activated, the student must lift their laptop camera to record the information on the screen and any material on, or near, their desk.
- Students must note that the IRIS invigilation tool monitors the student's laptop screen which includes browser/internet activity.
- Students may only access the permitted prescribed material as communicated in their tutorial letters and as per the assessment instructions. Only **SAICA handbook textbooks** are permitted and may be used in the assessment. **Students must not access online resources or any other resource as this will be monitored and flagged by IRIS. The use of such resources is a transgression and will be handled in terms of the Unisa Students' Disciplinary Code.**
- Students must please use the allocated "scan and upload" time at the end of each session to **scan and upload their (hand-written) answer scripts to CAS myExams.** Students should note that the IRIS invigilation tool does not accept answer scripts and answer scripts can only be submitted to CAS myExams. **Emailed, late or typed submissions of scripts/answers are not allowed.**
- The IRIS invigilation tool is time-bound and only starts once students open their assessments (and download the question paper) and stops at the end of each session when the answer script uploading time ends.
- Your smartphone and **smartwatch must be switched off and stowed away until the end of the writing time.** **After the writing time has ended, the smartphone may be switched on to be used for scanning and uploading your answer sheet.**
- Unisa staff members will be allocated to the Unisa Regional venues to assist students with IRIS challenges.
- Unisa has attempted to make provisions for internet connectivity and constant power supply at the Unisa regional venues. Students are however advised that queries that are beyond Unisa's control include the following:
 - Personal network or service provider issues.
 - Limited backup power on computers.
 - Limited space on personal computers.
 - Crashed computers.
 - Using work-computers that block access to the myExams or IRIS sites (work firewall challenges).
 - Unlicensed software (e.g. license expires during the assessment).
- Students with special needs who have been pre-approved for extra time and / or to write outside the venues will receive separate communication on their *myLife* email account to provide them with guidance regarding their submission. Students who have been pre-approved to write outside the venue and who experience technical challenges on the day of the test or examination, can send an email to the module mailbox for assistance.
- Should your contact number have changed, please email Examenquiries@unisa.ac.za for Multi-Factor

Authentication (MFA). This is to ensure that the One Time Password (OTP) does not go to your old cellphone number.

Please note: While all CTA Level 1 and Level 2 students will be writing at the same venues, **students writing CTA Level 1 related modules may be required to sit in one part of the venue and students writing CTA Level 2 related modules may be required to sit in another part of the venue.**

7.2 Admission to the examination

The 40%-year mark is calculated as follows:

- The average of the best of two (2) tests out of test 1 to test 3, contributing 50% towards the year mark, and
- A compulsory Integrated Test 4 mark, contributing 50% towards the year mark.

You need a minimum of 40% to obtain examination admission. No adjustments are made to the year mark. The final module mark consists of 40% formative assessments of the year mark and 60% of your examination mark. You need to obtain a minimum of 40% in the examination for the year mark to count towards the final mark. **Note there are no sick tests or other opportunities for the tests and integrated tests. Students who miss the integrated test will be required to submit evidence to the Examination Admission Committee (EAC), upon investigation of the evidence the EAC will make a ruling towards exam admission.** You are therefore encouraged to make every effort to submit all assessments to enhance your chances of gaining examination entrance for this module.

Please refer to the table below that explains how the year mark and exam mark is calculated.

Assessments	Composition of the year mark	Composition of the Final Mark	Weight for each assessment
Test 1 (40 marks)	The best 2 out of 3 tests will be considered. Tests will consist of 50% of the year mark.	20% of the total mark	
Test 2 (40 marks)			
Test 3 (40 marks)			
Test 4 (Compulsory Integrated Test) (80 marks) Integrated test over 2 days Covers all work of the module (including content tested in tests 1 to 3).	The integrated test is compulsory and will consist of 50% of the year mark.	20% of the total mark	
Total Formative Assessment		40%	40%
Summative Assessment (200 marks: 2 papers of 100 marks each written in 2 sessions)		60%	60%
Total module mark		100%	100%

A year mark of at least 40% is required to obtain exam admission to each of the modules of the Postgraduate Diploma in Applied Accounting Sciences (CTA Level 2). This year mark is based on the actual marks obtained from the tests (2 out of the three tests) and the compulsory integrated test.

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:

The School of Applied Accountancy applies the 40%-year mark 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.

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 year, the integrated test being compulsory.

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

If you miss the integrated test, you may submit evidence for Examination Admission Committee's (EAC) attention to your module email account. Upon investigation of the evidence, the EAC will make a ruling concerning exam admission. If the EAC determines that exam admission is granted based on the evidence you have submitted, you will be granted exam admission, **however you will still receive a zero mark for the missed assessment and your year mark will not be adjusted.**

7.3 Supplementary examinations

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

7.4 Test dates

TEST 1	TEST 2	TEST 3	TEST 4
7 & 8 April 2026	19 & 20 May 2026	30 June & 1 July 2026	4 & 5 August 2026

Refer to the respective Tutorial Letter 101 of each module for an indication of the content of each test.

Please refer to UNISA test and examination rules and regulations.

7.5 Test timetable

The daily schedules for Test 1 are noted below:

7 APRIL 2026 - TUESDAY		
FIRST SESSION	08:00	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.
	08:40 – 09:50	PAPER 1: (40 marks) Advanced Taxation CTA Level 2: TAX4862/NTA4862
	09:50 – 10:10	Scan and upload paper 1 answer book.
	10:10 – 10:20	Collect Paper 1 answer books.
SECOND SESSION	10:30 – 10:40	Issue Paper 2 answer books. Reading of the rules.
	10:40 – 10:50	Question paper download and activation of IRIS.
	10:50 – 12:00	PAPER 2: (40 marks) Advanced Auditing CTA Level 2: AUE4862/ZAU4862/NAU4862
	12:00 – 12:20	Scan and upload paper 2 answer book.
	12:20 – 12:30	Collect Paper 2 answer books.
8 APRIL 2026 - WEDNESDAY		
FIRST SESSION	08:00	Students to be seated.
	08:15 – 08:25	Reading of the rules.
	08:25 – 08:30	Issue Paper 3 answer books.
	08:30 – 08:40	Question paper download and activation of IRIS.
	08:40 – 09:50	PAPER 3: (40 marks) Advanced Financial Accounting I CTA Level 2: FAC4866/ZFA4866/NFA4866
	09:50 – 10:10	Scan and upload paper 3 answer book.
	10:10 – 10:20	Collect Paper 3 answer books.
SECOND SESSION	10:30 – 10:40	Issue Paper 4 answer books. Reading of the rules.
	10:40 – 10:50	Question paper download and activation of IRIS.
	10:50 – 12:00	PAPER 4: (40 marks) Advanced Management Accounting CTA Level 2: MAC4862/ZMA4862/NMA4862
	12:00 – 12:20	Scan and upload paper 4 answer book.
	12:20 – 12:30	Collect Paper 4 answer books.

The order/sequence of the papers/modules for Tests 2, 3 and 4 is noted below:

TEST 2 – 19 MAY 2026 - TUESDAY	
FIRST SESSION	MAC4862/ NMA4862/ ZMA4862
SECOND SESSION	TAX4862/NTA4862
TEST 2 – 20 MAY 2026 - WEDNESDAY	
FIRST SESSION	AUE4862/ NAU4862/ ZAU4862
SECOND SESSION	FAC4866/ NFA4866/ ZFA4866

TEST 3 – 30 JUNE 2026 - TUESDAY	
FIRST SESSION	FAC4866/ NFA4866/ ZFA4866
SECOND SESSION	MAC4862/ NMA4862/ ZMA4862
TEST 3 – 1 JULY 2026 - WEDNESDAY	
FIRST SESSION	TAX4861/NTA4861
SECOND SESSION	AUE4862/ NAU4862/ ZAU4862

TEST 4 – 4 AUGUST 2026 - TUESDAY	
FIRST SESSION	INTEGRATED QUESTION PAPERS
SECOND SESSION	INTEGRATED QUESTION PAPERS
TEST 4 – 5 AUGUST 2026 - WEDNESDAY	
FIRST SESSION	INTEGRATED QUESTION PAPERS
SECOND SESSION	INTEGRATED QUESTION PAPERS

7.6 Provisional examination and supplementary examination dates

The final and supplementary examination timetable will be released later in the year. At this stage, the final examinations are anticipated to take place in the first two weeks of October 2026, with the supplementary examination anticipated for last week of November 2026. Dates will be confirmed in the official timetable.

7.7 Obtaining the qualification

A student **obtains** the Postgraduate Diploma in Applied Accounting Sciences (CTA Level 2) by:

1. Passing the five subjects (disciplines) in one sitting (within three years).
All five modules must be completed in one academic year, which includes the supplementary exam period to be able to qualify for admission to SAICA's Initial Assessment of Competence (IAC).
2. Passing the five subjects (disciplines) on a piecemeal basis (within three years).
If the qualification is passed on a piecemeal basis, **you will not qualify for admission to SAICA's Initial Assessment of Competency (IAC).** This qualification will however enable you to continue with a Master's degree.

The pass mark is a final mark of 50% per subject, with a minimum examination mark of 40% per module.

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

Third attempt at CTA Level 2

If this is the **third-year** in which you are registered for CTA Level 2 studies (98255) this implies that 2026 is the last year for completion of this qualification.

If you do not complete this qualification in three years you will not be able to continue with this qualification.

Once again, we therefore encourage you to do all that is required in order to pass all five modules in the main October exam period.

8 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.

8.1 Estimating your time

To cover the whole syllabus for each paper and to be well-prepared for the tests it is essential to work through all the study material 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**.

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 learning unit. 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>

“You are not just earning a qualification — you’re building expertise, resilience, and influence.”

8.2 Detailed study programme

A detailed study programme for all five modules of the Postgraduate Diploma in Applied Accounting Sciences (CTA Level 2) is provided in tutorial letter 101 of each of the five modules (Applied Financial Accounting (FAC4866), Capstone in Applied Accounting Sciences (CAS4801), Applied Management Accounting (MAC4862), Applied Taxation (TAX4862) and Applied Auditing (AUE4862).

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

OVERVIEW STUDY PROGRAMME – 2026

COLOR KEY																																	
TAX			TAX4862			2 FAC			FAC4866			Orientation			Registration Period			University Opening Ceremony															
4 MAC			MAC4862			3 CAPS			CAS4801			Test																					
Rest						Auditing			AUE4862			Revision																					
2026	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		
02	FEB																																
03	MAR																																
04	APR																																
05	MAY																																
06	JUN																																
07	JUL																																
08	AUG																																
09	SEP																																

8.3 2026 Class Schedule

The 2026 class schedule will run in accordance with the above study programme. The class schedule for the year will be posted on the myUnisa sites for all the modules.