

School of Accountancy
Honours degrees

BCom Honours in Chartered Accountancy

Post Graduate Diploma in Chartered Accountancy

BCom Honours in Financial Accountancy

BCom Honours in Forensic Accountancy

BCom Honours in Management Accountancy



POSTGRADUATE DIPLOMA IN ACCOUNTANCY (PGDA) / BACHELOR OF COMMERCE HONOURS IN CHARTERED ACCOUNTANCY

Whether you want to be a business leader, a key financial decision maker or even an entrepreneur, there's one career path that can get you there: chartered accountancy. The chartered accountancy programme is one of the University's flagship programmes, which is accredited with the South African Institute of Chartered Accountants (SAICA). The SAICA is the foremost accountancy body in South Africa and one of the leading Institutes in the world.

Course Code

PGDA: 5HCD02: E601P/V or

BCom Honours in Chartered Accountancy: 5GJL02: E601P/V

Purpose / Objectives of this programme

The curriculum compiled in this programme equips students with specialised knowledge skills, attitudes and competencies needed for the professional behaviour and practices expected of a graduate proposing to enter the profession of chartered accountancy. The qualification aims to enhance the student's understanding of the knowledge, methods and techniques relevant to the accountancy field, as well as the understanding of how to apply such knowledge in a particular context, including specific competencies in the fields of strategy, risk management and governance, accounting and external reporting, auditing and assurance, financial management, management decision making and control and taxation.

Course content

The course content aligns with the SAICA syllabus for writing the SAICA's Initial Test of Competence (ITC) examination. To qualify for entry to the ITC, you must have passed the PGDA / B.Com

CA Hons in one year. Once you obtained your PGDA you will be able to apply for a Masters programme at the NWU.

PGDA:

Financial Accountability and Reporting; Governance, Ethics, Assurance and Risk; Legal Planning, Taxation and Compliance; Strategic Planning & Decision Making; Integrated Thinking & Application.

BCom Honours in Chartered Accountancy:

Same subjects as in the PGDA; plus a Research Project for Accountancy Students (Only a handful of selected students can follow the Honours route as the research adds pressure during an already difficult year; students still have the option to do a Masters at the NWU if they obtain their PGDA).

Method of delivery

This programme is only offered full-time (1 year) (PC and VC) in English.

Admission requirements

PGDA - 5HCD01: E601P/V: Students must have obtained a BCom, BAcc, or an equivalent degree as approved by the Faculty Board and listed on SAICA's web page as CA designated degrees. This degree must, as a minimum, include the following modules (or equivalent courses): Accounting, Auditing, Business Sciences, Management Accounting and Financial Management, and Taxation, all at third-year level i.e. NQF level 7.

A module mark of 53% for each of the following modules, as well as a combined average of 57% for these modules, are required in the final year (NQF Level 7): Accounting, Auditing, Business Sciences (if applicant had this module), Management Accounting and Financial Management, and Taxation.

If any of these modules were passed longer than two years ago, the percentage requirement is increased to 65%. Additionally, if the applicant previously studied with another university, stricter requirements may be applied.

The number of students that can be admitted is limited to the available capacity. Preference will be given to students who studied at NWU in the year immediately preceding the Postgraduate Diploma in Accountancy, and thereafter to other applicants based on the strength of their academic records. Applicants not satisfying the admission requirements may be advised to do an appropriate bridging course, e.g. the BCom Honours (Financial Accountancy). All modules must be passed in one year to obtain the PGDA.

BCom Honours in chartered accountancy - 5GJL02:

E601P/V: The student must comply to the requirements of the Postgraduate Diploma in Accountancy (PGDA) - 5HCD02: E601P/V as stated above and apply following the normal application procedures. Based on resources available from year to year and the student's academic record, the School of Accounting Sciences will reserve the right to selection of successful candidates. All modules must be passed in one year to obtain the Honours degree.

Closing date for applications

30 November

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BCOM HONOURS IN FORENSIC ACCOUNTANCY

The BCom Honours in Forensic Accountancy is unique in South Africa and aims to provide the commercial forensic investigative industry with well-rounded and professional forensic accountants, who are key role players in the prevention, detection and investigation of commercial crimes (such as fraud, corruption and money laundering).

The degree is accredited by the Institute of Commercial Forensic Practitioners (ICFP), the South African Institute of Chartered Accountants (SAICA) and the Chartered Institute of Management Accountants (CIMA) (on condition that three additional modules on financial management, cost accounting and business science should also be passed), which means that forensic accounting students can also enrol for an Honours in Chartered Accountancy, Management Accountancy or Financial Accountancy should they wish to become CA's, CIMA's or Chartered Certified Accountants as well.

Completing this degree also provides the opportunity to apply for an MCom in Forensic Accountancy, which is a full dissertation, as well further relevant postgraduate studies.

Course code

Bcom Honours in Forensic Accountancy: 5EBL01: E601P

Objectives of the programme

This programme aims to hone forensic accountants who can exhibit skills and knowledge in accounting, criminal- and civil law, investigations and IT. Investigations can include regulatory investigations (money laundering and bribery), criminal and civil investigations, as well as strategies to prevent and detect

commercial crimes such as fraud risk assessments and forensic data analytics.

Typical tasks of a forensic accountant include to:

- Obtain and review financial documents to identify inaccuracies or fraud
- Analyse financial data and trace discrepancies
- Quantify revenue losses and damages from contract breaches
- Conduct and implement fraud risk management programmes
- Conduct interviews with suspects and witnesses
- Provide litigation support and present findings to be used as trial evidence

Course content

The course content consists of five year modules: Applied Research in Forensic Accounting and Investigation Practice, Advanced Forensic Accountancy and Practice Management, Advanced Forensic Investigation, and Advanced IFRS and Group Statements OR Forensic Regulatory Compliance and Technology at NQF level 8.

Method of delivery

This programme is offered on a full-time (1 year) contact basis (PC).

Admission requirements

To be admitted to the BCom Honours Forensic Accountancy the student must have obtained a BCom in Forensic Accountancy, or an equivalent degree. Last mentioned degree must, as a minimum, include the following modules (or equivalent courses): Accounting, Auditing, Taxation, all at third-year level i.e. NQF level 7 on the level of a BCom in Chartered Accountancy, PLUS LLB modules (i.e. Criminal Law, Specific Crimes, Law of Civil Procedure, Law of Delict, Law of Criminal Procedure, Law of Evidence

and Labour Law), PLUS equivalent Forensic Investigative modules; AND should obtain an average of at least 55% for Forensic Accounting and 55% for Accounting in the final year of the BCom Forensic Accountancy, or equivalent degree, to be able to apply for admission to the BCom Honours Forensic Accountancy; if the applicant previously studied with another university, stricter requirements may be applied; an application must be made on the prescribed form to the programme leader of the Programme for Forensic Accountancy on or before 30 November of the year preceding the student wishes to start with his/her studies for this degree; AND the number of students that can be admitted is limited to the available capacity.

The applicant's average mark for the two modules mentioned in paragraph (b) may be a decisive consideration. Preference will be given to students who studied at this university in the year immediately preceding the envisaged commencement of studies for this degree, and thereafter to other applicants.

Contact details

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Closing date for applications

30 November

Note

Final academic results are required for the final selection decision.

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BCOM HONOURS IN FINANCIAL ACCOUNTANCY

This professionally-accredited programme is designed to equip students with knowledge and skills to become professional accountants in public practice and business. The BCom Honours in Financial Accountancy is accredited with SAICA as a Post-graduate Diploma in Accountancy (PGDA) bridging programme. Successful completion of this Bcom Hons Financial Accountancy degree could provide access to the PGDA or the BCom Hons Chartered Accountancy degree.

Students who do not wish to follow the PGDA route also have various options to become part of one of the professional bodies both nationally and internationally. Students can go on to complete their articles at registered training offices to become an ACCA member, AGA (SA) member, SAIPA member or SAIT member, to name a few.

The BCom Honours in Financial Accountancy also offers students the opportunity to apply or the lectured Masters in Accountancy which is embedded with the ACCA Strategic Professional modules.

Course code

BCom Honours in Financial Accountancy: 5ESL02:E601M/P/V

Objectives of the programme

The BCom Honours in Financial Accountancy will provide in-depth knowledge of the economic and business environments and provide the student with tools to solve the problems emerging from these environments. In addition, the student will be able to identify and solve convergent and

divergent economic and business-related problems creatively and critically on the basis of his/her knowledge of multi-disciplinary concepts, structures, models, theories, principles and research methods. Once completed the student will also display an understanding of the need for retaining competency and healthy practices in order to keep pace with the changing economic environment of new methods, techniques and competing challenges.

Course content

The course content includes five year modules namely Advanced International Reporting Standards (IFRS) and Group Statements, Advanced Taxation and Trusts, Advanced Auditing, Financial Management and Strategy and a Research Report in Financial Accountancy at NQF level 8.

Method of delivery

This programme is offered on both a full-time (1 year) (MC, PC and VC) and part-time (2 years) (VC) basis.

Admission requirements

To be admitted to the BCom Hons Financial Accountancy degree, the student must be in possession of a BCom or other degree, as approved by the Faculty Board. This degree must include the following modules (or equivalent courses): Financial Accounting (ACCF372 or ACCC372), Income Tax (TAXF372 or TAXC372), Management Accounting and Financial Management (MACC372 and FINM372), Auditing (EAGR371 or GEAR371) and Commercial Law (MLAW121, 211 or BSST121 and BSST271). Please note that with the exception of commer-

cial law the student should pass all these core modules at NQF level 7.

For ACCF372 and TAXF372 or equivalent courses an average module mark of 60% for each is required, for MACC372 and FINM372 or equivalent courses a combined average of 55% and for the other modules an average of 50%. If any of these modules were passed longer than three years ago, the student may be required to write an admission test.

Closing date for applications

30 November

Final results are required for selection.

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BCOM HONOURS IN MANAGEMENT ACCOUNTANCY

This highly acclaimed programme is accredited by the Chartered Institute of Management Accountants (CIMA), the world's largest professional body for management accountants. CIMA, as a global organisation focuses on a career in business and finance.

The North-West University is ranked by CIMA as a Tier 1 university and on successful completion of this degree students are, as such, partially exempted from the CIMA Professional Syllabus papers.

Graduates from the NWU's honours degree in management accounting qualify for exemption from a total of seven out of the twelve Professional Syllabus papers, thereby expediting your career path towards becoming a chartered management accountant.

Objectives of the programme

The objectives of the programme are to equip students with a broad range of knowledge that, together with skills, attitudes and professional behaviour are able to deliver a specialised professional service as expected from a graduate entering the management accountancy profession.

The programme aims to enhance the student's understanding of the theories, methods, techniques and research methodologies relevant to the management accountancy field.

This includes the application of specific competencies in the fields of strategy, financial management, accounting and external reporting, management decision-making and control, and organisational and integrated management.

Course content

The course content aligns with the most recent CIMA syllabus, which includes subjects from the operational, management and strategic levels.

Method of delivery

This programme is offered on both a full-time (1 year) and part-time (2 years) basis. The programme is offered in English.

International comparability

By completing the CIMA qualification and becoming a CIMA member, you will be entitled to the Associate Chartered Management Accountant (ACMA) and Chartered Global Management Accountant (CGMA) designations.

The ACMA & CGMA designation create a number of career opportunities on an international level within public practice, industry and commerce, government and the private sector.

Through CIMA's alliance with the American Institute of Certified Public Accountants (AICPA), you will become

part of a global network of more than 600 000 members and students.

Admission requirements

A module mark of 60% for Management Accounting, Financial Management and Financial Accounting at NQF level 7 for modules in non-CA programmes, or a 52% for Management Accounting and Financial Management and 50% for Financial Accounting modules at NQF level 7 in CA programmes obtained for the BCom qualification will be required.

Closing date for applications

30 November

Final results are required for selection as capacity is limited.

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