



Postgraduate Diploma in Accounting

SAICA endorsed

Faculty of Commerce

School of Finance & Accounting

1 Year Distance Postgraduate Diploma | NQF Level 8
120 Credits | SAQA ID: 88609 | PGAC0801

→ **Online**

Qualification Description

The Postgraduate Diploma in Accounting qualification provides the knowledge and skills required within the fields of Auditing, Financial Accounting, Management Accounting, Financial Management and Taxation, that affords a successful learner admission to the South African Institute of Chartered Accountants' Initial Assessment of Competence (IAC) examination.

The Postgraduate Diploma in Accounting qualification is presented for learners who wish to qualify as Chartered Accountants. The programme is therefore designed to align with the Competency Framework of the South African Institute of Chartered Accountants (SAICA). This Competency Framework provides the academic programme requirements, for entrance to the IAC, the first of two professional exams assessed for the Chartered Accountant professional qualification. This qualification is designed to graduate students with the ability to think and act strategically, professionally and ethically and to contribute meaningfully to the Accounting and Business sector. The programme design thus facilitates the development of a well-rounded Chartered Accountant. Graduates have both the theoretical depth and the applied skills relevant to further study or to succeed in the world of work.

Who Is This Qualification Aimed At?

This qualification is aimed at students who intend to register and qualify with the South African Institute of Chartered Accountants as a Chartered Accountant (South Africa).



How Will Emeris Support Your Online Learning as a Distance (Online) Student, and How Will It Help Prepare You for the Working World?

Our distance teaching and learning approach is designed to allow you the freedom to self-govern your learning experiences according to your individual needs. You are at the centre of your own learning journey, and by offering curated engagement opportunities, we partner with you to:

- Engage with subject material
- Build understanding
- Develop critical thinking and problem-solving skills
- Manage your work, life and studies
- Succeed in your personal, professional, and academic goals.

DISTANCE (ONLINE)

CONTACT FULL-TIME

Admission Requirements

Minimum Admission Requirements	FIRST ATTEMPT STUDENTS	<p>Note: <u>Students with a SAICA accredited undergraduate degree:</u></p> <p>Applicants with a SAICA-accredited undergraduate degree must have completed all 4 core 3rd year subjects - Auditing, Financial Accounting, Management Accounting and Finance and Taxation - in the year immediately preceding the year in which they are admitted into the PGDip (Accounting).</p> <p>OR</p> <p>A successfully completed accountancy bridging programme and completed all 4 core subjects - Auditing, Financial Accounting, Management Accounting and Finance and Taxation - in the year immediately preceding the year in which they are admitted into the PGDip (Accounting).</p>
	REPEAT ATTEMPT STUDENTS	<p>Note:</p> <p>Students who have unsuccessfully attempted their PGDip (Accounting) or equivalent once, in the year preceding registration for PGDip (Accounting) at either The or any other higher education provider, will be admitted into The's PGDip (Accounting) programme on condition that their overall average for their first attempt of PGDip (Accounting) or equivalent was at least 40%.</p> <p>Students who have unsuccessfully attempted their PGDip (Accounting) or equivalent two times or more at either The or any other higher education provider, will not be admitted into the PGDip (Accounting) programme.</p>
	International	A SAQA Evaluation Certificate with NQF L7 equivalence in an appropriate field.

Scan the QR Code to learn more about Alternate Admission requirements for:
RPL | Mature Age Exemptions | USAf International Students | One module outstanding from a Higher Certificate *If applicable.



Curriculum Structure

Year Modules			
Code	Module Name	NQF	Credits
FIAC8419	<p><u>Financial Accounting 4:</u></p> <p>Financial Accounting 4 focuses on the application of International Financial Reporting Standards (IFRS) at an advanced level for companies and complex groups.</p>	8	30
TAXA8419	<p><u>Taxation 4:</u></p> <p>Taxation 4 focuses on the taxes and duties levied in terms of the Income Tax Act, the Estate Duty Act, Securities Transfer Act, the Transfer Duty Act and the Value-Added Tax Act. Additionally, the module focuses on matters contained in the Tax Administration Act.</p>	8	30
MFAC8419	<p><u>Management Accounting & Finance 4:</u></p> <p>Management Accounting and Finance 4 aims to provide tools that support analytical reasoning that contribute to effective management and decision making in the context of real-world scenarios. The module draws on a broad understanding of the economy, strategy and risk management.</p>	8	30
AUDI8419	<p><u>Auditing 4:</u></p> <p>Auditing 4 aims to provide a thorough knowledge and understanding of the external audit process, corporate governance and company-related legislation. The curriculum focuses on the audit process, computer auditing, the Code of Professional Conduct, the Auditing Professions Act, the Companies Act, corporate governance and sustainable businesses.</p>	8	30



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Please note, details are correct at the time of publication.

Further Study Pathways

The path to becoming a Chartered Accountant:

1. Complete a 1-year endorsed Postgraduate Diploma in Accounting.
2. Complete a 3-year training contract with an accredited training provider (usually an audit firm).
3. At the beginning of the training contract, the first SAICA professional exams is written, the Initial Assessment of Competence (IAC).
4. At the end of the 2nd year of the training contract, the second of the SAICA professional exams is written, the Assessment of Professional Competence (APC).

Career Opportunities

The Postgraduate Diploma in Accounting qualification is endorsed by the South African Institute of Chartered Accountants (SAICA) and successful completion qualifies students to write the Initial Assessment of Competence (IAC), the first of SAICA's two professional exams.

The Chartered Accountant (South Africa) designation will open up career opportunities in a diverse and exciting range of business-related careers, including:

- Public practice
- Consulting in Taxation, Management Accounting, International Financial Reporting Standards and Auditing
- Finance and Management functions, including Financial Manager (FM), Chief Financial Officer (CFO) and Chief Executive Officer (CEO)
- Academia (teaching and learning, research and community-based involvement).

System and Software Requirements

- Reliable internet connection (we recommend 5-10 GB of data per month and an internet speed of at least 0.15 Mbps)
- Desktop PC or laptop with at least an i3 processor and 4GB RAM memory
- Windows 11 or macOS 10.15 (Microsoft Office 365 is available as a free download for Emeris students), and Google Chrome, Microsoft Edge Chromium or Firefox
- A working webcam and microphone
- An uninterrupted power supply is also highly recommended.

Exams are written at an exam centre and in some instances online. These details will be specified in your Programme Assessment Schedule (PAS).

Graduation and Completion Requirements for This Qualification

It is important to note that students are required to pass all four subjects in one academic year to successfully graduate on the PGAC0801. Should you not achieve a minimum of fifty percent (50%) in all four modules, you will be required to repeat the qualification and will be permitted to register for one additional consecutive year to reattempt and pass all four modules on condition that your average for your first attempt of PGAC0801 (or equivalent) was at least forty percent (40%).

Where Assessments Are Written in Person

- Students studying the Postgraduate Diploma in Accounting qualification are required to come onto any Emeris campus to write all assessments. Please note that some assessments will be written on a Saturday. It is important to note that the first assessment will be scheduled for the first week of class.
- For students based in South Africa, online students may select any Emeris campus as their Examination Centre.

- An alternative examination centre is only permissible for students studying abroad and those located in a province of South Africa where there is no campus. If there is no campus within reach, an alternative venue will need to be sourced by you. For non-Emeris venues, there is an alternative venue levy per module.

What Are the Benefits of a Distance (Online) Qualification?

The distance (online) delivery mode provides you with the agility of studying towards a tertiary qualification asynchronously, at different times from different locations. Distance students need to commit to approximately 20-25 hours a week for distance engagement (most of which is after hours) with material and assessments to succeed.

Here are some of the benefits you can expect:

- A sequenced online learning environment that allows you the ability to manage your learning experiences flexibly and autonomously.
- A learner guide designed to lead you through the module material and learning outcomes, empowering you to effectively pace your learning in preparation for assessments.
- Our Learning Management System is designed to break up your learning units into manageable sections which include various activities to support learning.
- Module expert online lecturers that facilitate module teaching and learning support through various technology enhanced mediums.
- Student Relations Specialists provide administrative and operational guidance and support throughout your academic journey.
- A professionally registered Student Wellness Manager/Counsellor available for short-term, primary counselling services. Additionally, the Student Wellness Manager/Counsellor hosts various webinars and virtual talks on topics that promote a balanced lifestyle as you pursue your academic goals.

Apply Online

After your application is submitted, we will review your documentation and provide an outcome regarding your chosen study.



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