

## POSTGRADUATE DIPLOMA IN ACCOUNTING

PGDip (Accounting) - NQF Level 8 (120 credits)

**Qualification code: PDAG22**

SAQA ID: 111679, CHE NUMBER: H/H16/E160CAN

Campus where offered: Ga-Rankuwa, Mbombela and Polokwane campuses

**Please note that this programme will not be offered in 2021.**

### REMARKS

- a. *Admission requirement(s):*  
An Advanced Diploma in Accounting, or a relevant bachelor's degree, or a relevant baccalaureus technologiae, or an equivalent qualification at NQF level 7.  
  
Holders of any other equivalent South African or international qualification may also be considered, see Chapter 1 of Students' Rules and Regulations.
- b. *Selection criteria:*  
Admission is subject to selection. Acceptance is subject to available capacity according to the Student Enrolment Plan (SEP). Applicants will be informed of their status per official letter from the Office of the Registrar, alternatively, they can check their application status on the TUT website, [www.tut.ac.za](http://www.tut.ac.za).
- c. *Recognition of Prior Learning (RPL), equivalence and status:*  
See Chapter 30 of Students' Rules and Regulations.
- d. *Intake for the qualification:*  
January only.
- e. *Presentation:*  
Day classes offered on Saturdays.
- f. *Minimum duration:*  
One year.
- g. *Exclusion and readmission:*  
See Chapter 2 of Students' Rules and Regulations.

### CURRICULUM

#### ATTENDANCE

CODE	MODULE	NQF-L	CREDIT
BCO108G	Business Communication	(8)	(24)
FIR108G	Financial Reporting V	(8)	(24)
PAG108G	Professional Standards and Ethics	(8)	(24)
RAG108G	Research Project	(8)	(24)
TAX108G	Taxation IV	(8)	(24)
TOTAL CREDITS FOR THE QUALIFICATION:			<b>120</b>



## MODULE INFORMATION (OVERVIEW OF SYLLABUS)

The syllabus content is subject to change to accommodate industry changes. Please note that a more detailed syllabus is available at the Department or in the study guide that is applicable to a particular module. At time of publication, the syllabus content was defined as follows:

### B

#### **BUSINESS COMMUNICATION (BCO108G)**

**1 X 3-HOUR PAPER**

*(Module custodian: Department of Auditing)*

Strong communication skills are essential in all aspects of life. As leaders, co-workers, team members, and in the multiple roles we play both professionally and personally, communication is the key to success. The purpose of the advanced business communication module is to get a message across to others that involves both the sender and the receiver of the message from a business perspective. A message is only successful when both the sender and the receiver perceive it in the same way. (Total tuition time: not available)

### F

#### **FINANCIAL REPORTING V (FIR108G)**

**1 X 3-HOUR PAPER**

*(Module custodian: Department of Accounting)*

Complex group of companies in accordance with conceptual framework and IFRS. Reporting environment; Presentation of financial statements (IAS 1); Revenue from contracts with customers (IFRS 15); Interpretation of Financial statements; Accounting for assets and liabilities; (IAS 16, 40, 38,36, 2, 37, and 12, IFRS 16,5, 13,32, and 2). Group Accounting (IFRS 3, 10, IAS 27, 28, 31 and 21), Disclosure ( IFRS 12, IAS 7 and 33). (Total tuition time: not available)

### P

#### **PROFESSIONAL STANDARDS AND ETHICS (PAG108G)**

**1 X 3-HOUR PAPER**

*(Module custodian: Department of Accounting)*

Workplace ethics, professional standards and code of conduct as prescribed by relevant national and international professional bodies, fundamental principles of ethical behaviour, specific threats experienced in practice by members, taking appropriate act and ethical decisions and analysis of behaviour. (Total tuition time: not available)

### R

#### **RESEARCH PROJECT (RAG108G)**

**CONTINUOUS ASSESSMENT**

*(Module custodian: Department of Public Sector Finance)*

Areas of research in Accounting and Taxation; scientific methods of research in Accounting and Taxation, characteristics of research problems, academic writing skills for research in Accounting and Taxation, research literature, research ethics and proposal writing. (Total tuition time: not available)

### T

#### **TAXATION IV (TAX108G)**

**1 X 3-HOUR PAPER**

*(Module custodian: Department of Accounting)*

Interpretation of statutes, taxable income and tax liability of individuals, capital gains tax (individuals), retirement benefits, donations tax, estate tax, non-residents, farming, assessments, objections and appeals, taxable income of different types of enterprises, VAT, trading stock and share dealers, Instruments and interest-bearing instruments and foreign exchange, international taxes and taxation of trusts. (Total tuition time: not available)

