BACKGROUND TO THE
BRIDGING PROGRAMME IN THE THEORY OF ACCOUNTING (BCTA)

The main aim of the programme is to provide students with a good academic basis in the field of accounting, financial management, taxation and auditing in order to prepare them for the University of Johannesburg’s Post Graduate Diploma in Accounting Science. Successful completion of the BCTA programme (with all four subjects passed in the year prior to doing the Post Graduate Diploma in Accounting Science and with a minimum overall average of at least 55%) gives students access to the Post Graduate Diploma in Accounting Science.

It is important to note that BCTA is specifically designed for the UJ Post Graduate Diploma in Accounting Science, and will not necessarily provide access into other universities' programmes.

Entry Requirements for BCTA

Entry requirements into the BCTA Programme:

All applicants

1. The qualifications as required below must have been obtained within the preceding three years.

2. The University reserves the right to limit student numbers per programme. It could happen that an applicant satisfies the minimum selection criteria, but that no space is available on the programme.
UJ Applicants

In order to register for a specific BCTA subject the third year module(s) of that subject must have been completed for degree purposes. For example, a student may only register for Intermediate Managerial Accounting and Finance if he/she has already completed Financial Management 300 for degree purposes.

1. If a student is currently studying towards a B Com Accounting Degree (Main Stream) or B Com Finance Degree at the University of Johannesburg, he/she may only register for BCTA under the following conditions:
   a. the degree is completed, and
   b. an overall average of 60% was obtained for all third year modules.

2. A completed Bachelor of Accounting Degree

Applicants who do not hold a University of Johannesburg B Com (Accounting) or Bachelor of Accounting degree

1. A completed Degree with Accounting up to a third year level and Financial Management up to a third year level, obtained at:
   • A SAICA Accredited Institution provided the student has maintained an average of 60% for all 3rd year modules, or
   • A Non-SAICA Accredited Institution, provided the student has maintained an average of 65% for all 3rd year modules.

Applicants from countries outside South Africa

1. A completed Degree with Accounting up to a third year level and Financial Management up to a third year level; AND

2. An average of 60% for the 4 subjects (non-degree purposes) at an Accredited Institution. (Auditing, Accounting, Taxation and Managerial Accounting and Finance.)
Programme Modules

In order to successfully complete BCTA, the following four modules must be passed (with an overall average of at least 55%) in the year prior to doing the Post Graduate Diploma in Accounting Science:

- Intermediate Auditing
- Intermediate Accounting
- Intermediate Taxation and Tax Planning
- Intermediate Managerial Accounting and Finance

Assessment

Learners will be required to sit for five tests and one final assessment opportunity (examination) per module. Although lectures are in the evenings, all assessments will be written during the day.

Lecture sessions

Lectures will be presented every Monday to Thursday evenings from 18:00 to 21:00.

Cost

The cost is not finalised yet, but will be approximately R6 000 per subject, and because all 4 subjects must be taken, the total cost for the year will be R24 000.

Additional information

Additional information can be obtained from: Darmisha Dhana at (011) 559-4355 or darmishad@uj.ac.za.