DIFFERENCES BETWEEN HONOURS AND POST GRADUATE DIPLOMA IN ACCOUNTING

This letter serves as explanation to the differences between the B.Com Honours in Accounting (B.Com Hons) and Post Graduate Diploma in Accounting (PGDA). The letter also provides a detailed explanation with regards to the differences between the B.Com Hons (Taxation) and B.Com Hons (Internal Audit) as it was offered up until 2016 and the new PGDA with electives (specialisations) in either Taxation or Internal Auditing.

The Department of Higher Education embarked on a revision of the Higher Education Qualifications Sub-Framework (HEQSF) and in 2013 approved the revised document. I have included the approved extracts from the HEQSF document in Appendix 1 below for detailed reference to the differences.

Both qualifications are at a NQF level (level 8) with the same amount of credits (120). Both qualifications serve the purposes of specialising in a particular field of study and deepening the understanding of the field of study, in this case, accounting with specialisation in taxation or internal audit.

The key difference between the two qualifications is the academic research component. The purpose of an Honours Degree is to prepare students for research-based postgraduate study. This includes a supervised research component of at least 30 credits. The credits should be in the form of a ‘discrete research component’, which in most cases would be a supervised dissertation.

The PGDA on the other hand, focuses more on enabling working professionals to apply critical thinking in more complex fields of study. Therefore, a focus on professional education given in order to prepare students for the working environment by improving critical thinking skills. This is in substance very similar to what we have done on B.Com Hons in the past with no fundamental changes.

In terms of particular differences between B.Com Hons (Taxation) and the current PGDA, there are no any material difference between the two qualifications in terms of content. The name suggests that it is a Post Graduate Diploma in Accounting, however, students do have taxation as an elective, and therefore it would be regarded as a specialisation in taxation. Please refer to Appendix 2 for a more detailed illustration of the difference between the B.Com Hons (Taxation) and the PGDA.

The internal audit specialisation is not being offered in 2017 due to resource constraints explained in Appendix 2 of the letter. In 2018 we will be offering the PGDA with the specialisation in Internal Auditing once again.

I trust that the letter provides more clarification in terms of the differences between B.Com Hons and the PGDA together with the specific specialisations that we offer on the new PGDA. Should you have any further queries, please contact me at mhvanwyk@uj.ac.za.
Kind regards,

[Signature]

Mr. Milan van Wyk
Senior Lecturer
Course Coordinator (PGDA)
Department of Accountancy
Appendix 1 - HEQSF document

Bachelor Honours Degree

Type specifications
NQF Level: 8
Minimum total credits: 120
Minimum credits at Level 8: 120

Designators
Bachelor Honours Degree designators are specific and limited to broad and generic areas of study, disciplines or professions. Examples include: Bachelor of Arts Honours, Bachelor of Social Science Honours, Bachelor of Science Honours, Bachelor of Commerce Honours.

Qualifiers
Specific, maximum one
Examples: Bachelor of Science Honours in Microbiology or Bachelor of Arts Honours in Applied Linguistics.

Abbreviations
BAHons, BScHons, BSocSciHons, BComHons, BScHons (Microbiology), BAHons (Applied Linguistics)

Purpose and characteristics
The Bachelor Honours Degree is a postgraduate specialisation qualification, characterised by the fact that it prepares students for research-based postgraduate study. This qualification typically follows a Bachelor’s Degree, and serves to consolidate and deepen the student’s expertise in a particular discipline, and to develop research capacity in the methodology and techniques of that discipline. This qualification demands a high level of theoretical engagement and intellectual independence. In some cases a Bachelor Honours Degree carries recognition by an appropriate professional or statutory body.

Bachelor Honours Degree programmes must include conducting and reporting research under supervision, worth at least 30 credits, in the form of a discrete research component that is appropriate to the discipline or field of study.

Minimum admission requirements
The minimum admission requirement is an appropriate Bachelor’s Degree or appropriate Advanced Diploma.

Progression
Completion of a Bachelor Honours Degree meets the minimum entry requirement for admission to a cognate Master’s Degree. Entry into a Master’s Degree programme is usually in the area of specialisation of the Bachelor Honours Degree. A qualification may not be awarded for early exit from a Bachelor Honours degree.
**Postgraduate Diploma**

**Type specifications**
NQF Exit Level 8
Minimum total credits: 120
Minimum credits at Level 8: 120

**Designators**
Not applicable

**Qualifiers**
Specific, maximum two
Examples: Postgraduate Diploma in Organisational and Management Systems; Postgraduate Diploma in Gender Studies or Postgraduate Diploma in Agriculture in Rural Resource Management.

**Abbreviations**
PGDip (Organisational & Management Systems), PGDip (Gender Studies), PGDip (Agriculture) (Rural Resource Management)

**Purpose and characteristics**
A Postgraduate Diploma is generally multi- or interdisciplinary in nature but may serve to strengthen and deepen the student’s knowledge in a particular discipline or profession. The primary purpose of the qualification is to enable working professionals to undertake advanced reflection and development by means of a systematic survey of current thinking, practice and research methods in an area of specialisation. This qualification demands a high level of theoretical engagement and intellectual independence, as well as the ability to relate knowledge to a range of contexts in order to undertake professional or highly-skilled work. A sustained research project is not required but the qualification may include conducting and reporting research under supervision. In some cases a Postgraduate Diploma carries recognition by an appropriate professional or statutory body.

**Minimum admission requirements**
The minimum admission requirement is an appropriate Bachelor’s degree or an appropriate Advanced Diploma.

**Progression**
Completion of a Postgraduate Diploma meets the minimum entry requirement for admission to a cognate Master’s Degree, usually in the area of specialisation of the Postgraduate Diploma. A qualification may not be awarded for early exit from a Postgraduate Diploma.
Appendix 2 – Comparison between B.Com Hons (2016) and Post Graduate Diploma (2017 onwards)*

1. BCOM Hons (Internal Auditing) vs PGDA with specialisation in Internal Audit (not offered in 2017)

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<td>Governance and Control 4</td>
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<td>Governance &amp; Control</td>
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<tr>
<td>Research Methodology: Accounting</td>
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<td>Practical Applications in Internal Audit</td>
<td>30</td>
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<td>Applied Research: Internal Auditing</td>
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<td>Advanced Internal Auditing</td>
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Note 1
A crucial resource was left the department in November 2016 and therefore the department did not have enough resources to present the Internal Audit elective in 2017. Governance & Control includes numerous amount of principles that was offered under Internal Audit in B.Com Hons. We still believe that our Governance & Control module will be sufficient to prepare a student for a career in Risk Advisory (Internal Audit). In 2018, a more aligned version of Internal Audit will be introduced once again.

2. BCOM Hons (Taxation) vs PGDA with specialisation in Taxation

<table>
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<td>Governance &amp; Control</td>
<td>30</td>
</tr>
<tr>
<td>Introduction to Governance &amp; Control</td>
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</tbody>
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Note 2
With the PGDA, the credits in Global Taxation Principles have been absorbed under the ‘Taxation’ module together with the ‘Practical Applications in Taxation’ module. In substance there are no material differences between B.Com Hons (Taxation) and the current elective under the PGDA in terms of content offered in the course.

*As detailed in the Faculty of Economic and Financial Sciences yearbooks 2016 and 2017