



UNIVERSITY
OF
JOHANNESBURG

DEPARTMENT OF
ACCOUNTANCY

BRIDGING PROGRAMME IN THE THEORY OF ACCOUNTING (BCTA)

The Future
Reimagined

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.

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 of first registration for BCTA. (For example, if you are registering to study BCTA in 2024, your degree must have been obtained in either 2021, 2022 or 2023.)
2. The University reserves the right to limit student numbers per programme. It could happen that an applicant satisfies the minimum selection criteria, but there is no capacity available on the programme.

Students enrolled for Bachelor of Accounting [BCA012] at University of Johannesburg

If a student is currently studying towards a **Bachelor of Accounting Degree** at the University of Johannesburg, he/she may only register for BCTA modules if they have successfully completed the corresponding module on the Bachelor of Accounting Degree. For example, a student may only register for Intermediate Managerial Accounting and Finance if he/she has already successfully completed Financial Management 300, or similar module, for degree purposes. The corresponding modules are as follows:

Bachelor of Accounting	Bridging Program in the Theory of Accounting
Auditing 300 – AUD 300	Intermediate Auditing – 3S3BTCQ1
Accounting 300 – ACC 300	Intermediate I Accounting – 3S3BTCQ2
Taxation 300 – TAX 300	Intermediate Taxation and Tax Planning – 3S3BTCQ3
Financial Management – FMA 300	Intermediate Managerial Accounting and Finance – 3S3BTCQ4

Students that have obtained BCom Accounting Degree [B3A17Q] at University of Johannesburg

If a student has obtained a BCom Accounting Degree at the University of Johannesburg, he/she may only register for BCTA in 2024 under the following conditions:

- a. the degree is completed by the end of the 2023 academic year, **and**
- b. an overall average of 58% must be obtained for **all** BCom Accounting Degree third year modules (this average is calculated excluding 4IR Accounting).

Students that have obtained an online Bachelor of Commerce in Accountancy Degree [B34ACP]

If a student has obtained an **online Bachelor of Commerce in Accountancy Degree** at the University of Johannesburg, he/she may only register for BCTA in 2024 under the following conditions:

- a. has successfully completed the following short learning programmes
 - i. Introduction to taxation [S3P15O]
 - ii. Taxation 1 [S3P16O]
 - iii. Taxation 2 [S317O] **and**
- b. the degree and the short learning programs (see above) are successfully completed by the end of the 2023 academic year, **and**
- c. an overall average of 58% is obtained for the following fourth year modules
 - i. Accounting 31 [ACC1CP3]
 - ii. Accounting 32 [ACC2CP3]
 - iii. Case study Accounting 31 [CST1CP3]
 - iv. Case study Accounting 32 [CST2CP3]
 - v. Financial Management 31 [FNM1CP3]
 - vi. Financial Management 32 [FNM2CP3]
 - vii. Introduction to taxation [S3P15O]
 - viii. Taxation 1 [S3P16O] **and**
 - ix. Taxation 2 [S317O]

Bachelor of Commerce in Finance Degree [B3F17Q] at the University of Johannesburg

If a student has obtained a Bachelor of Commerce in Finance Degree at the University of Johannesburg, he/she may only register for BCTA in 2024 under the following conditions:

- a. has successfully completed the following short learning programmes
 - i. Introduction to Taxation [S3P15O]
 - ii. Taxation 1 [S3P16O]
 - iii. Taxation 2 [S317O] **and**

- b. the degree is successfully completed by the end of the 2023 academic year, and
- c. an overall average of 58% is obtained for the following modules
 - i. Costing and Management Accounting 3A [CMA03A3]
 - ii. Financial Management 3B [FNM03B3]
 - iii. Accounting 3AB [ACC3AB0]
 - iv. Taxation 1 [S3P16O] and
 - v. Taxation 2 [S317O]

Applicants who do not hold a degree from the University of Johannesburg

- A completed **Degree or Advanced Diploma** (NQF level 7) with Accounting, Financial Management and Taxation up to a third-year level, and

From a provider offering SAICA Accredited Academic Programmes:

- For a SAICA CA(SA) accredited degree, the student must have obtained the degree, or
- For a SAICA AGA(SA) accredited degree, the student must have obtained an average of 60% (for the modules listed above) at a third-year level and obtained the degree.
- For a SAICA non-accredited degree, the student must have obtained an average of 60% (for the modules listed above) at a third-year level and obtained the degree.

If a student does not meet the criteria above, he/she can consider applying for the Bridging Programme in Accountancy S34PCQ. Once this program is successfully completed, the student will be subject to the entry required applicable to students that have obtained **BCom Accounting Degree** [B3A17Q] at University of Johannesburg.

Final selection requirements will from time to time be set by the department.

Applicants who hold a degree from a university outside of South Africa

1. A completed **Degree** with Accounting, Financial Management and Taxation up to a third-year level (NQF 7); and
2. The student must have an overall average of 60% (for the modules listed above) at a third-year level

All international applications will be reviewed and assessed on an individual basis.

Final selection requirements will from time to time be set by the department.

Course Work

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| ■ Intermediate Auditing | S3BTCQ1 |
| ■ Intermediate Accounting | S3BTCQ2 |
| ■ Intermediate Taxation and Tax Planning | S3BTCQ3 |
| ■ Intermediate Managerial Accounting and Finance and | S3BTCQ4 |
| ■ 4IR Accounting | S3BC4IR |

Assessment

Students will be required to sit for five formative assessments and one final summative 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 Monday to Thursday evenings from 18:00 to 20:00.

Progression Requirements

To qualify for Post Graduate Diploma in Accounting Science (CTA), all five of the modules must be passed (with an overall average of at least 55% and a subminimum of 52% per subject – this average is calculated excluding 4IR Accounting) in the year prior to doing the Post Graduate Diploma in Accounting Science.

Cost

Costs are yet to be finalised, the total cost for the year will be approximately R28 742.

Online Applications

www.uj.ac.za

Opening Date – 1 April 2023

Closing Date – 30 October 2023

Online application related enquiries may be sent via email to mylife@uj.ac.za or you may contact the UJ Call Centre on 011 559 4555.

Additional Information

Programme Content and Academic Related Enquiries

Additional information can be obtained from the programme coordinator:

Ms Akona Gazi-Babana

Email: akonab@uj.ac.za

Tel: 011 559 2417

College of Business and Economics

Department of Accountancy

www.uj.ac.za

