

# **Tutorial letter 302/0/2018**

**Postgraduate Diploma in  
Accounting Sciences (CTA Level 2)**

**CASALL2**

**Year Module**

**College of Accounting Sciences**

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**IMPORTANT INFORMATION:**

Study schools, tests and examination.

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Dear Student

Please study this tutorial letter carefully and file it, as you will need to refer to it continuously throughout the year.

The content of this tutorial letter is presented as follows:

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#### **IMPORTANT INFORMATION**

**Please note that all students should refer to the CTA SUPPORT WEBPAGE on a regular basis throughout your whole academic year for important notices and announcements.**

**[www.unisa.ac.za](http://www.unisa.ac.za)**

**Choose College of Accounting Sciences, then CTA student support on the right.**

## **1. OPEN BOOK AND CALCULATOR POLICY**

### **Permitted texts in tests and examinations**

The following is applicable to both the Postgraduate Diploma in Accounting Sciences (CTA level 1) and the Postgraduate Diploma in Applied Accounting Sciences (CTA level 2) programmes.

Candidates will be allowed to bring only the following texts into the test/examination venue:

- The four parts on International Financial Reporting Standards (“A Guide through IFRS”) that form part of the SAICA Student Handbook 2017/2018:
  - Part A1
  - Part A2
  - Part B1
  - Part B2
  - Any supplements published from time to time.**OR** any version published in *one* of the previous years.
- Volume 2 (Auditing) of the SAICA Student Handbook 2017/2018:
  - Volume 2A (1) International Audit Standards Part 1
  - Volume 2A (2) International Audit Standards Part 2 & 3
  - Volume 2B SAICA & IRBA Pronouncements
  - Volume 2C Legislation
  - Volume 2D Governance**OR** any version published in *one* of the previous years.
- Volume 3 (Tax Legislation) of the SAICA Student Handbook 2017/2018:
 **OR** any version published in *one* of the previous years.

Candidates will only be allowed to highlight, underline, side line and flag in the permitted texts.

**Writing on flags is permitted for reference and cross-referencing purposes only, that is, writing may only refer to the name or number of the relevant discipline standard, statement or section in the legislation.**

Candidates may not have in their possession any loose papers (whether affixed to the permitted texts or not), except for IFRS 15 and IFRS 16.

Only properly bound standard publishers' editions will be permitted. Photocopies, printed copies of electronic versions, loose sections or isolated pages of texts are prohibited.

**Any contravention of these regulations will be considered to be misconduct.**

**The calculator policy, as set out in the Examination Rules of SAICA (see the *Candidates' guide to SAICA'S Initial Test of Competence (ITC)*) indicates the following:**

Candidates may only use silent, electronic, battery-driven pocket calculators subject to the following conditions:

- Calculators must be cordless, and may not have print-out facilities or alpha keys;
- Subject to the condition above, any financial calculator will be allowed, since the following tables will not be provided in any of the SAICA ITC Examinations:

- ▶ Tables of present value factors for various discount rates for varying periods; and
- ▶ Tables of future value factors for various interest rates for varying periods.
- The calculator function on mobile telephones or any electronic device (i.e. laptops and/or any Smart Phone) may not be used; and
- Candidates may not share a calculator with another candidate in the examination room.

## 2. UNISA TESTS AND EXAMS RULES AND REGULATIONS

- The tests are limited open-book tests. (*Refer to point 1, page 3 of this tutorial letter*).
- No candidate will be allowed to leave the venue during the FIRST HOUR and the FINAL 15 MINUTES of a session.
- Students have to be seated 15 minutes before reading time. (See breakdown of test time slots on page 6)
- In addition, **no candidate will be allowed to enter the venue ONCE READING TIME HAS STARTED.**
- **Students must write the tests for the modules that they are registered for in the specific time slots allocated (refer to point 3 on page 6).**
- **The onus / responsibility is on YOU as the student, that you write the test for the correct course code that you are registered for, therefore make sure that the invigilator hands the correct course code to you – LEVEL 2 and NOT Level 1.**
- Students will not be allowed to keep their **bags, brief cases** etc. with them during the test or examination. You will have to remove your stationary, food, books and study material, which you are allowed to use in the test/examination from your bag prior to the start of the session.
- The University accepts no responsibility for loss of private property at the test/examination venues.

### Please note:

- The year mark is calculated based on the **best three out of the four tests**, specifically to accommodate students who cannot write one of the tests for whatever reason and who happen to miss one of the tests due to unforeseen circumstances. There are no alternative opportunities to write a particular test. **There are no sick or aegrotat tests.**
- The average of the **best three tests** will contribute **20%** to the final mark for each module, **unless** a student obtains less than 40% in the exam, then only the exam mark will count.
- A **minimum average of 40%** for the best three tests must be obtained for **each module** to be allowed to write the final examinations.
- **These rules will be strictly applied by the College of Accounting Sciences.**

Your year mark is based on your test results, which forms part of your final mark. (*Refer to General tutorial letter 301, Assessment and Examinations; point 6 for more details*).

**Test 1:** Tuesday, 13 March 2018

**Test 2:** Tuesday, 24 April 2018

**Test 3:** Tuesday, 19 June 2018

**Test 4:** Tuesday, 31 July 2017

These four tests will be written on Tuesdays. Test dates were moved from Saturdays to Tuesdays following an extensive consultation process in 2013. We are cognisant of the fact that this will not suit everyone, but Tuesday proved to be the most practical day that accommodates religious practices of our diverse student body and many other factors. Kindly note that these dates cannot be changed (barring of course an unknown event, e.g. the announcement of an election date).

It is critically important that you work *throughout* the year in order to attain the highest year-mark possible. The benefit of taking the tests on Tuesdays is the additional preparation time provided by a weekend.

It is imperative that you view the four tests of each paper as four opportunities to prepare yourself for the examination *and* to use these to build up a decent year-mark. Unisa statistics show that students who write all four tests in a module have a much better chance to obtain exam admission and pass the module at the end of the year.

We have found that the main problem students have in tests and exams, is to manage their time properly. We know it might sound like old news, but it is heart-breaking to see someone repeating their whole year because they did not complete the last few marks of the paper.

Sometimes as few as five marks in one paper can make all the difference. You should therefore exercise your time-management skills throughout the year, by writing all the tests and by performing selected questions under simulated exam conditions.

For each test, you will be handed the paper, the answer scripts and a separate “REQUIRED” section to be placed face down. You should make use of the 15 minutes reading time to familiarise yourself with the information. You may make notes on the paper and also make use of a highlighter pen.

During this reading time, you are not allowed to read the separate “REQUIRED” section, which must still be kept upside down.

After the fifteen minutes reading time you may turn the “REQUIRED” part, read what is required and then start writing in your answer scripts.

Since your tests for the above-mentioned five papers will count 40 marks each, you will have  $(40 \times 1.5 \text{ minutes per mark}) = 60 \text{ minutes}$  to write. You can allocate your time as illustrated in the following example:

<b>Sub-sections (multiply marks in sub- sections by 1.5)</b>	<b>Marks allocated to sub-section</b>	<b>Time in minutes</b>
Part a	20	30.0
Part b	15	22.5
Part c	5	7.5
	<u>40</u>	<u>60.0</u>

### 3. BREAKDOWN OF THE TESTS INTO TIME SLOTS

Students **SHOULD** be seated by 08:30

<b>FIRST SESSION</b>	08:30 – 08:45	Handing out of paper 1, answer scripts and a separate “REQUIRED” section placed upside down.	15 minutes
	08:45 – 09:00	Reading time	15 minutes
	<b>09:00 – 10:00</b>	<b>PAPER 1: (40 marks)</b> <b>Advanced Management Accounting</b> <b>Applied Management Accounting</b>  <b>CTA Level 1: MAC4861/ZMA4861/NMA4861</b> <b>CTA Level 2: MAC4862/ZMA4862/NMA4862</b>	1 hour
	10:00 – 10:15	Collection of Paper 1 and handing out of Paper 2, answer scripts and a separate “REQUIRED” section placed upside down.	15 minutes

<b>SECOND SESSION</b>	10:15 – 10:30	Reading time	15 minutes
	<b>10:30 – 11:30</b>	<b>PAPER 2: (40 marks)</b> <b>Advanced Financial Accounting I</b> <b>Applied Financial Accounting I</b>  <b>CTA Level 1: FAC4861/ZFA4861/NFA4861</b> <b>CTA Level 2: FAC4863/ZFA4863/NFA4863</b>	1 hour
	11:30 – 11:45	Collection of Paper 2 and handing out of Paper 3, answer scripts and a separate “REQUIRED” section placed upside down.	15 minutes

<b>THIRD SESSION</b>	11:45 – 12:00	Reading time	15 minutes
	<b>12:00 – 13:00</b>	<b>PAPER 3: (40 marks)</b> <b>Advanced Taxation</b> <b>Applied Taxation</b>  <b>CTA Level 1: TAX4861/NTA4861</b> <b>CTA Level 2: TAX4862/NTA4862</b>	1 hour
	13:00 – 13:15	Collection of Paper 3	15 minutes

<b>BREAK / LUNCH</b>	<b>13:15 – 14:00</b>		45 minutes
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<b>FOURTH SESSION</b>	14:00 – 14:15	Handing out of Paper 4, answer scripts and a separate “REQUIRED” section placed upside down.	15 minutes
	14:15 – 14:30	Reading time	15 minutes
	<b>14:30 – 15:30</b>	<b>PAPER 4: (40 marks)</b> <b>Advanced Auditing</b> <b>Applied Auditing</b>  <b>CTA Level 1: AUE4861/ZAU4861/NAU4861</b> <b>CTA Level 2: AUE4862/ZAU4862/NAU4862</b>	1 hour
	15:30 – 15:45	Collection of Paper 4 and handing out of Paper 5, answer scripts and a separate “REQUIRED” section placed upside down.	15 minutes

<b>FIFTH SESSION</b>	15:45 – 16:00	Reading time	15 minutes
	<b>16:00 – 17:00</b>	<b>PAPER 5: (40 marks)</b> <b>Advanced Financial Accounting II</b> <b>Applied Financial Accounting II</b>  <b>CTA Level 1: FAC4862/ZFA4862/NFA4862</b> <b>CTA Level 2: FAC4864/ZFA4864/NFA4864</b>	1 hour
	17:00 – 17:15	Collection of Paper 5.	15 minutes

#### 4. STUDENTS ABROAD

Students abroad (other than those for whom a venue is included in the list below) must contact Mrs T. Bofilatos ([Bofilt@unisa.ac.za](mailto:Bofilt@unisa.ac.za)) at least **three (3) weeks** prior to the relevant test date to arrange for a venue. In most instances, these venues are usually organised to be written at our South African High Commission, Embassies or at Educational Institutions.

However, we need to stress that this arrangement is not always possible, highly depending on the availability of invigilators and venues for these tests as Unisa's examination policy differs from the tests that the College of Accounting Sciences offer.

***Please note that, where such venues can and are arranged and you do not turn up for the test, you will personally be liable for all costs incurred and it is on the onus of the student to confirm with the invigilator a few days before each test whether you will be writing the test.***

#### 5. THE STRUCTURE AND DATES OF THE EXAMINATIONS

The format of the examinations is in line with the format of SAICA ITC Examinations and is as follows:

- Two examination papers will be set for each of the five modules, viz. Applied Financial Accounting I (FAC4863), Applied Financial Accounting II (FAC4864), Applied Management Accounting (MAC4862), Applied Taxation (TAX4862) and Applied Auditing (AUE4862). Each paper will be of 100 marks and comprise a ½ hour reading time for the scenario (**Note:** the “REQUIRED” section will not be handed out at this stage) and two and a half (2½) hours writing time;
- Each 100 marks examination may comprise one or more questions, and sub questions of different marks adding up to 100 marks in total;

- Two papers for each of the five modules will be written in a day (in the morning and afternoon respectively, with a 2-hour break in-between);
- For each module, the first paper will be written in the morning from 8:30 to 11:30 and the second paper from 13:45 to 16:45. Please ensure that you are seated by 08:15 and 13:15.
- Students will be allowed 30 minutes reading time for each paper **without** the required section of the paper. The objective of the reading time is to give you an opportunity to calm down and assimilate the scenario outlined in the paper;
- 2½ hours writing time per paper will be provided for answering the questions (the exam answer books as well as the required section will therefore **only** be handed out after the ½ hour reading time is up);
- Each examination session will be three hours in total;
- Candidates will be allowed to highlight, make notes and consult their allowed reference books during and after the 30 minutes reading time.

The examinations will be written during September and October this year. Please diarise these dates. The table below summarises the structure as explained above:

MAIN CODE	FAC4863	AUE4862	FAC4864	TAX4862	MAC4862
LINKED CODES	ZFA4863 NFA4863	ZAU4862 NAU4862	ZFA4864 NFA4864	NTA4862	ZMA4862 NMA4862
Date	3 October 2018	4 October 2018	8 October 2018	9 October 2018	11 October 2018
Must be seated	Session 1: 08h15  Session 2: 13h30				
Time: Paper 1	08h30 – 11h30				
Break	11h30 – 13h30				
Time: Paper 2	13h45 – 16h45				
Duration	3 hours per session 30 minutes reading time 150 minutes writing time	3 hours per session 30 minutes reading time 150 minutes writing time	3 hours per session 30 minutes reading time 150 minutes writing time	3 hours per session 30 minutes reading time 150 minutes writing time	3 hours per session 30 minutes reading time 150 minutes writing time

Please note that the above table illustrates that **two** papers are written for each module every day.

## 6. SUPPLEMENTARY EXAMINATIONS

The supplementary examinations will be held in the first week of the January/February 2019 examination period. Please diarise these dates:

MAIN CODE	MAC4862	AUE4862	FAC4863	FAC4864	TAX4862
LINKED CODES	ZMA4862 NMA4862	ZAU4862 NAU4862	ZFA4863 NFA4863	ZFA4864 NFA4864	NTA4862
Date	Monday 14 January 2019	Tuesday 15 January 2019	Wednesday 16 January 2019	Thursday 17 January 2019	Friday 18 January 2019

## 7. CHANGE IN RULE REGARDING REVERTING BACK TO CTA LEVEL 1

From 2015 students are no longer allowed to revert back to CTA level 1 if they do not pass CTA level 2 after the maximum period of three consecutive years from first registration. The reason is that they may not register again for a qualification they have exceeded the maximum time for. From 2016 you are allowed to complete the Postgraduate Diploma in Applied Accountancy (without CTA) piecemeal on a prospective basis in the maximum period allowed (three years).

## 8. STUDY SCHOOLS

We will be presenting two combined study schools during the course of this year. These will be held in Roodepoort/Florida, Pretoria, Durban and Cape Town. These venues are determined by the number of registrations in each area.

Please sign up for the study schools on myUnisa per module. No fees are payable to attend these study schools if you are registered for the Postgraduate Diploma in Applied Accounting Sciences. Leave from your work and accommodation arrangements must be handled by you, where applicable.

The objective of the study school is to provide a focussed review of important topics and appropriate examination techniques in each subject. Attendance of the study school should assist students in planning and executing their examination preparation in a more focussed manner.

There will be an attendance register in each of the classes, please ensure that you sign your name at each lecture that you attend.

Further enquiries can be directed to Ms Niki Motshwane (012) 4294975 or on her e-mail address: [motsham@unisa.ac.za](mailto:motsham@unisa.ac.za)

**These classes will only be presented in English.**

**\*Please note that the venues will be confirmed and if there are any changes to these venues, the information will be available on the CTA Support Webpage, which every student should refer to on a regular basis throughout the year!**

### APRIL 2018 – STUDY SCHOOL

Date	Time	Cape Town	Pretoria	Florida	Durban
Friday, 6 April 2018	15H00 – 19H00	AUE4861/2	-	-	FAC4862/4
Saturday, 7 April 2018	08H00 – 12H00	FAC4861/3	TAX4861/2	AUE4861/2	FAC4861/3
Saturday, 7 April 2018	13H00 – 17H00	FAC4862/4	AUE4861/2	TAX4861/2	MAC4861/2*
Friday, 13 April 2018	15H00 – 19H00	-	FAC4862/4	FAC4861/3	-
Saturday, 14 April 2018	08H00 – 12H00	TAX4861/2	FAC4861/3	FAC4862/4	TAX4861/2
Saturday, 14 April 2018	13H00 – 17H00	MAC4861/2*	MAC4861/2*	MAC4861/2*	AUE4861/2

**\*NOTE:** MAC classes on a Saturday will be from 13h00 to 18h00.

REGION	VENUE
PRETORIA	SATURDAY, 7 APRIL 2018: EXAM HALL 1 FRIDAY, 13 APRIL 2018: EXAM HALL 2 SATURDAY, 14 APRIL 2018: EXAM HALL 1, UNISA MAIN MUCKLENEUK CAMPUS, THEO VAN WIJK BUILDING, MEZANNINE FLOOR, PRELLER STREET, MUCKLENEUK RIDGE, PRETORIA
FLORIDA, JOHANNESBURG	THE UNISA SCIENCE CAMPUS, SERVICE CENTRE, GJ GERWAL BUILDING, THAMSANQA KAMBULE AUDITORIUM, CNR CHRISTIAAN DE WET & PIONEER STREETS, FLORIDA, JOHANNESBURG
DURBAN	UNISA DURBAN REGIONAL CENTRE, 230 STALWART SIMELANE STREET, DURBAN
CAPE TOWN	UNISA WESTERN CAPE REGIONAL OFFICES, 15 JEAN SIMONIS STREET, PAROW, CAPE TOWN

Date August 2018	Time	Cape Town	Pretoria	Florida	Durban	Pretoria 2
Friday, 17 August 2018	15H00 – 19H00	AUE4861/2	MAC4861/2	MAC4861/2	AUE4861/2	MAC4861/2
Saturday, 18 August 2018	08H00 – 10H00 11h00 – 17h00	AUE4861/2 FAC4861/3	TAX4861/2	AUE4861/2 TAX4861/2	AUE4861/2 MAC4861/2*	AUE4861/2
Friday, 24 August 2018	15H00 – 19H00	FAC4862/4	FAC4861/3	AUE4861/2	FAC4862/4	FAC4861/3
Saturday, 25 August 2018	08H00 – 10H00 11H00 – 17H00	FAC4862/4 MAC4861/2*	FAC4861/3 MAC4861/2*	AUE4861/2 MAC4861/2*	FAC4862/4 FAC4861/3	FAC4861/3 MAC4861/2*
Friday, 31 August 2018	15H00 – 19H00	TAX4861/2	AUE4861/2	FAC4861/3	TAX4861/2	AUE4861/2
Saturday, 1 September 2018	08h00 – 10h00 11h00 – 17h00	TAX4861/2 MAC4861/2*	AUE4861/2 FAC4862/4	FAC4861/3 FAC4862/4	TAX4861/2 MAC4861/2*	AUE4861/2 FAC4862/4

\*NOTE: MAC classes on a Saturday will be from 11h00 to 15h00 or Friday from 15H00 to 19H00  
 PRETORIA 2 may be for specific subject only.

REGION	VENUE	
PRETORIA	FRIDAY, 17 AUGUST 2018: SATURDAY, 18 AUGUST 2018:  FRIDAY, 24 AUGUST 2018: SATURDAY, 25 AUGUST 2018:  FRIDAY, 31 AUGUST 2018: SATURDAY, 1 SEPTEMBER 2018:	EXAM HALLS 1 AND 2 (Capacity 200 each hall) EXAM HALL 1 (200) AND SUNNYSIDE CAMPUS, BUILDING 7 ROOM 2B (seats 138) EXAM HALLS 1 AND 2 EXAM HALL 1 AND SUNNYSIDE CAMPUS, BUILDING 7 ROOM 2B EXAM HALLS 1 AND 2 SUNNYSIDE CAMPUS, BUILDING 7 ROOM 2B (seats 138) AND SAMUEL PAUW BUILDING, SEMINAR ROOM 1 (seats 80 only!)
FLORIDA, JOHANNESBURG	THE UNISA SCIENCE CAMPUS, SERVICE CENTRE, GJ GERWAL BUILDING, THAMSANQA KAMBULE AUDITORIUM, CNR CHRISTIAAN DE WET & PIONEER STREETS, FLORIDA, JOHANNESBURG	
DURBAN	UNISA DURBAN REGIONAL CENTRE, 230 STALWART SIMELANE STREET, DURBAN	
CAPE TOWN	UNISA WESTERN CAPE REGIONAL OFFICES, 15 JEAN SIMONIS STREET, PAROW, CAPE TOWN	

## 9. TEST AND EXAMS - NATIONAL & INTERNATIONAL VENUES

You can confirm your test and examination venue on myUnisa as follows:

- Click on the MyAdmin tab;
- Select “Biographical detail” on the toolbar at the left;
- Scroll down to “Examination Centre”.

As in the past, not all examination centres for which students have registered for during registration will be used for the tests and examinations in September/October 2017. For example:

- In the Pretoria area students who registered for the Heartfelt Arena, Bronkhorstspruit, Hammanskraal, Soshanguve and Olifantsfontein have been transferred to the **Pretoria Show Grounds**.
- In the Durban area all students have been transferred to the **Durban Greyville Race Course**.

**Please note that for Test 1, myUnisa might not be updated with the relevant venue to which you have been transferred to. Please compare your myUnisa venue with the list that will be made available via myUnisa and the CTA Support Website. If the venue indicated on myUnisa is not listed, you need to write at the venue on the list which is nearest to the venue where you have registered.**

**Students need to write their tests and examinations at the venue which they are registered at.** However, should there be circumstances not within your control (e.g. work conditions which obliged you to work in another province at a given time) you need to send an e-mail to [exams@unisa.ac.za](mailto:exams@unisa.ac.za) or [invigilationandvenues@unisa.ac.za](mailto:invigilationandvenues@unisa.ac.za) to inform the examination department that you will be writing at a different venue to ensure the availability of sufficient scripts.

Should there be a delay with your registration, you need to write at the venue nearest to you.

All students need to be able to identify themselves at test and examination venues. Forms of identification include an ID document, student card or driver's licence. You have to comply with the requirements as determined by the examination department.

Kindly note, your lecturers will not be able to assist you with any test or examination venue queries.

**Once again, please note that if there are any changes to any of these venues, or if venues are added to the list by the Exams Department, the updated information will be available on the CTA Support Page, linked to the CAS website and it is the responsibility of the student to refer to the CTA Support Webpage on a regular basis throughout the year.**