Tutorial Letter 303/2018

Postgraduate Diploma in Accounting Sciences (CTA level 1)

CASALL1

Year module

College of Accounting Sciences

This tutorial letter contains important information about your modules.
Dear Student:

This tutorial letter contains important information linked to your studies. It includes –

1. an explanation of admission requirements
2. a summary flowchart towards CTA level 2;
3. detail of additional Unisa examination opportunities;
4. additional examination structure and dates;
5. essential requirement: apply for admission in 2018 to register for the CTA level 2 in 2019
6. registration requirements (2019)
7. additional examination candidates: re-registration requirements (2019);
8. remarking of examination scripts; and
9. contact information.

1. EXPLANATION OF ADMISSION REQUIREMENTS

Many students are concerned about the minimum year mark of 40% admission requirement per module that was introduced from 2017. The reasons for the increase from 30% to 40% include that –

- we want to encourage students to work throughout the year and to study for each test. Due to the volume of work it is not possible to only start studying before the examination and expect to pass;

- a student with a 30% year mark has a very slim chance to pass the module, and effectively resources are wasted by allowing those students to write the examination; and

- tests are easier because the work that has to be studied is less, therefore when all the work has to be studied for the examination, a student needs to build on what was already mastered to be able to deal with the examination. If an average for two tests of 40% was not obtained, it means a student does not have a foundation to build on.
2. SUMMARY FLOWCHART

The following flowchart summarises the pathways for CTA level 1 students towards the CTA level 2, offered in 2019.

Note: this is a simplified flowchart provided for your convenience and therefore cannot incorporate each and every permutation. In all cases the formal rules will apply. In calculating the final mark for each module, the year mark will be incorporated automatically if a sub-minimum of 40% was achieved in the examination.

Timeframe

Sep 2018

Obtained admission to the Oct 2018 exam(s) in all five modules, or all outstanding module/s, by obtaining an average mark >= 40% per module based on the best 2* tests

No

* A special concession granted for 2018. The School reserves the right to change the exam admission criteria in future years.

Mid-Sep to Mid-Nov 2018

Successfully apply for admission to CTA level 2 (98255)

No CTA level 2 studies in 2019 not allowed even if criteria met

Yes

Oct 2018

Attempt all Oct 2018 examinations that were awarded

Obtain a final mark of >=50% in every module. (Results will be released by approximately 7 Dec 2018)

No

Yes

Obtain an exam mark of >=40% for all modules not passed outright

Yes

Applied within 10 days of the Oct 2017 exam date/s for an aegrotat/special exam linked to the outstanding module/s (for reasons of illness or personal circumstances)

Yes

Yes

(14-18 Jan 2019)

Attempt all additional exams that were awarded

Obtain a final mark of >=50% in every module

Yes

No

Overall: Obtained a final mark >= 50% in all five modules, or in all of the outstanding module/s

No

Yes

Nov 2018 to Jan 2019

Successfully complete all required registration / placement steps for CTA level 2 (also refer to section 5 below)

Re-register for CTA level 1 (outstanding modules) (only allowed if 2018 would be the second or third consecutive year of study) (refer to section 6 below)

Jan 2019

Progress to CTA level 2 studies offered in 2019 (refer to section 5 below)

This is an important step for all current CTA level 1 students with exam admission!
3. ADDITIONAL EXAMINATION OPPORTUNITIES

You could be awarded an additional examination opportunity either in terms of a supplementary exam or an aegrotat/special examination.

FI-concessions for Postgraduate Diplomas (including CTA) are only awarded if 40% or more was obtained for one outstanding module in terms of the Policy. Therefore, FI-concessions are identified and written at the same time as supplementary examinations.

3.1 SUPPLEMENTARY EXAMINATIONS

The university will consider granting you a supplementary examination in a particular module, should the following apply to you:

- You qualified for admission to the October 2018 examination in a particular module; and
- You attempted the October 2018 examination in a particular module; and then
- You failed a particular module by obtaining a final mark of 40% or higher.

Note that the university awards supplementary examinations and students cannot apply for this opportunity. You could be awarded up to five supplementary exam opportunities (one per module). Students who were awarded a supplementary examination will be notified as soon as possible after the identification has been completed. Further note that no additional examination opportunity is granted in respect of a supplementary examination and that no alternative dates or times can be arranged.

Supplementary examinations will take place during January 2019 (with the dates as indicated below).

3.2 AEGROTAT/SPECIAL EXAMINATIONS

An aegrotat/special examination may be granted in specific instances. This could only possibly apply to candidates who have obtained exam admission in respect of a relevant module/s, but who have been prevented from writing the October 2018 examination/s due to:

- Illness on the day or immediately prior to or during the examination; or
- Personal circumstances such as work commitments, serious illness or death of a relative during the examination period.

A student must apply in order to be considered for an aegrotat/special examination. An application must be made online, and the application, accompanied by the prescribed examination fee, must be submitted within 10 days of the date on which the examination was written. The electronic application form and the relevant procedures are available from: www.unisa.ac.za – enter “Aegrotat” in the search bar.

These applications must NOT be directed to academic staff. Refer to the UNISA RULES FOR STUDENTS available on myUnisa.

Aegrotat/special examinations will take place during January 2019 (with the dates as indicated below). Successful applicants could be awarded up to five aegrotat/special exam opportunities (one per module). Note that no additional examination opportunity is granted in respect of aegrotat/special examinations, and that no alternative dates or times can be arranged.
4. ADDITIONAL EXAMINATION STRUCTURE AND DATES

The additional examination (incorporating the supplementary examinations and aegrotat/special examinations) will follow a similar structure to the October 2018 examinations, and will be held in the January 2019 exam period.

The table below summarises the provisional exam dates.

<table>
<thead>
<tr>
<th>Date</th>
<th>Module</th>
</tr>
</thead>
<tbody>
<tr>
<td>14 January 2019</td>
<td>MAC4861/ZMA4861/NMA4861</td>
</tr>
<tr>
<td>15 January 2019</td>
<td>AUE4861/ZAU4861/NAU4861</td>
</tr>
<tr>
<td>16 January 2019</td>
<td>FAC4861/ZFA4861/NFA4861</td>
</tr>
<tr>
<td>17 January 2019</td>
<td>FAC4862/ZFA4862/NFA4862</td>
</tr>
<tr>
<td>18 January 2019</td>
<td>TAX4861/NTA4861</td>
</tr>
</tbody>
</table>

Detailed final timetables will be provided to qualifying students.

5. ESSENTIAL REQUIREMENT: APPLY FOR ADMISSION IN 2018 TO REGISTER FOR THE CTA LEVEL 2 IN 2019

To be able to progress to the CTA level 2 in 2019, it is a pre-condition that all students who have received exam admission to all the outstanding module/s of the CTA level 1 qualification in September 2018 must apply for admission to CTA level 2 (98255) during mid-September – mid-November 2018.

Applications can be made online by accessing the following link: www.unisa.ac.za.

These applications must NOT be directed to academic staff. Enquiries in this regard should only be directed to the relevant email address indicated below in section 9 below.

6. REGISTRATION REQUIREMENTS (2019)

CTA level 1 students who completed all five modules on a piecemeal basis (i.e., even if over more than one academic year) by means of the October 2018 examination/s, should register for the CTA level 2 (98255) during the dates indicated below. Should this apply to you, please do not wait until the last day, if possible. Registration for the CTA level 2 in 2019 will only be possible if such a student successfully applied for admission in 2018 (see section 5).

Provisional registration dates for 2018 CTA level two studies are between: 2 January 2018 – 31 January 2018 (final payment date is 31 January 2018). Refer to www.unisa.ac.za for the exact final dates closer to the time.

Note that no late registrations will be allowed.

Enquiries in this regard must NOT be directed to academic staff, but only to the relevant contact indicated in section 9 below.
7. ADDITIONAL EXAMINATION CANDIDATES: REGISTRATION REQUIREMENTS (2019)

CTA level 1 students who wrote additional examinations in January 2019 (linked to the 2018 academic year) should, after the release of the examination results, follow this route:

- If the last of the five outstanding modules linked to the CTA level 1 are completed by means of the January 2019 examination/s, then these students should register for the CTA level 2 (98255) and make the final payment by as soon as the supplementary results are available. Should this apply to you, please do not wait until the last day, if possible. Registration for the CTA level two in 2019 will only be possible if such a student successfully applied for admission in 2018 (see section 4); alternatively
- If one or more modules of the five modules of the CTA level 1 are still not completed by the end of the January 2018 examination/s, then these students should re-register for the CTA level 1 (98231) and make the final payment as soon as the supplementary results are available. Should this apply to you, please do not wait until the last day, if possible. Re-registration for the CTA level 1 in 2019 will only be possible if 2019 represents the second or third consecutive year of studies towards this qualification.

Note that no late registrations will be allowed. Further note that the CTA level 1 must be completed within a maximum of three consecutive years and that you will not be able to revert to a lower level or alternative qualification to thereby be allowed to repeat the CTA level 1, should you have exhausted these three years.

Enquiries in this regard must NOT be directed to academic staff, but only to the relevant contact indicated below.

8. REMARKING OF EXAMINATION ANSWER BOOKS

Extensive quality control procedures are in place to ensure that all marking is of a high standard. However, qualifying students will be able to apply for a remark. You will be provided with the relevant procedures with the examination results. Further detail is available from: www.unisa.ac.za – enter “remark” in the search bar.

Since remarks are performed by independent external markers these may take a while to complete. Should you wish to apply for a remark, and should you qualify, you are therefore encouraged to apply as soon as possible after the release of the examination results.

These applications are processed by the Directorate: Assignment and Examination Administration (with contact details as below). Applications must therefore not be directed to academic staff.

9. CONTACT INFORMATION

The College of Accounting Sciences (CAS)

Use for

- CTA Support website: www.unisa.ac.za/cas/cta Obtaining further information
- Prof HC Wingard, Director of the School of Applied Accountancy wingahc@unisa.ac.za Obtaining further clarity on application and registration requirements for CTA students (after reading this tutorial letter in detail)
Support email address: CASenquiries@unisa.ac.za
Telephone number: 012 429 4211

All other general enquiries linked to the CTA programme that are not of an academic nature. (Enquires of an academic nature must be addressed to the module-specific email addresses listed in Tutorial Letter 101.)

<table>
<thead>
<tr>
<th>Other important email addresses</th>
<th>Use for</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>NB PUT YOUR STUDENT NUMBER IN THE SUBJECT LINE</strong></td>
<td></td>
</tr>
<tr>
<td>• <a href="mailto:exams@unisa.ac.za">exams@unisa.ac.za</a></td>
<td>Examination enquiries (e.g. examination timetable, change of examination centre)</td>
</tr>
<tr>
<td>• <a href="mailto:aegrotats@unisa.ac.za">aegrotats@unisa.ac.za</a></td>
<td>Aegrotat and special examination enquiries</td>
</tr>
<tr>
<td>• <a href="mailto:remark@unisa.ac.za">remark@unisa.ac.za</a></td>
<td>Examination answer book remark applications</td>
</tr>
<tr>
<td>• <a href="mailto:applications@unisa.ac.za">applications@unisa.ac.za</a></td>
<td>Application for admission enquiries (for studies in 2019)</td>
</tr>
<tr>
<td>• <a href="mailto:EconCTA@unisa.ac.za">EconCTA@unisa.ac.za</a></td>
<td>Registration enquiries</td>
</tr>
</tbody>
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