Tutorial Letter 101/0/2025

Advanced Financial Accounting II

FAC4862

NFA4862

ZFA4862

Year Module

Department of Financial Governance

Please register on myUnisa, activate your myLife e-mail account and make sure that you have regular access to the myUnisa module website, FAC/NFA/ZFA4862-25-Y, as well as your group website.

Note: This is a fully online module. It is, therefore, available only on myUnisa.

BARCODE

UNISA | university of south africa

Define tomorrow.

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1 INTRODUCTION

Dear Student

Unisa is a comprehensive open distance e-learning (CODeL) higher education institution. Our comprehensive curricula encapsulate a range of offerings, from strictly vocational to strictly academic certificates, diplomas and degrees. Unisa's "openness" and its distance eLearning character result in many students who may not previously have had an opportunity to enrol in higher education registering at the university. Our CODeL character implies that our programmes are carefully planned and structured to ensure success for students, ranging from the under-prepared but with potential to those who are sufficiently prepared.

Teaching and learning in a CODeL context involves multiple modes of delivery, ranging from blended to fully online learning. As a default position, all post-graduate programmes are offered fully online with no printed study materials, while undergraduate programmes are offered using a blended mode of delivery where printed study materials are augmented with online teaching and learning via the learner management system, myUnisa. In some instances, undergraduate programmes are offered fully online as well.

Furthermore, our programmes are aligned with the vision, mission and values of the University. Unisa's commitment to serving humanity and shaping futures – combined with a clear appreciation of our location on the African continent – means that Unisa's graduates have distinctive graduate qualities, which include:

•   being independent, resilient, responsible and caring citizens able to fulfil and serve in multiple roles in their immediate and future local, national and global communities

•   having a critical understanding of their location on the African continent and taking account of its histories, challenges and potential in relation to globally diverse contexts

•   the ability to critically analyse and evaluate the credibility and usefulness of information and data from multiple sources in a globalised world with ever-increasing information and data flows and competing worldviews

•   how to apply their discipline-specific knowledges competently, ethically and creatively to solve real-life problems

•   an awareness of their own learning and developmental needs and future potential

This module is offered fully online (all information is available via the internet), and we use myUnisa as our virtual campus. This is an online system that is used to administer, document and deliver educational material to you and support engagement with you. Look out for information from your lecturer as well as other Unisa platforms to determine how to access the virtual myUnisa module site. Information on the tools that will be available to engage with your lecturer and fellow students to support your learning will also be communicated via various platforms.

You are encouraged to log into the module site on myUnisa regularly (that is, at least twice per week). [FAC/NFA/ZFA4862-25-Y].

Because this is a fully online module, you will need to use myUnisa to study and complete the prescribed learning activities. Visit the website for FAC/NFA/ZFA4862 on myUnisa frequently. The website for your module is FAC/NFA/ZFA4862-25-Y.

This tutorial letter, TL101 (FAC4862/101/2025) contains important information about the module and we urge you to read it carefully and to always keep it at hand. This tutorial letter must be read in conjunction with tutorial letter 301 (CASALL1/301/2025) which also contains important information that relates to all the CTA 1 modules.

We wish you every success with your studies!

2 PURPOSE AND OUTCOMES

2.1 Purpose

This module will be useful to strengthen and deepen accountants' and aspiring accountants' knowledge of IFRS Accounting Standards. It will also serve as preparation towards the Postgraduate Diploma in Applied Accounting Sciences.

The purpose of this module is to:

- Equip students with specific competencies in consolidated financial statements - displaying some integration between these competencies, with pervasive skills, ethics and professional practice, and certain other accounting competencies.

- To explain and apply underlying principles according to which consolidated financial statements are prepared and to strengthen and deepen students' knowledge of International Financial Reporting Standards on an application level relating to consolidations.

- Facilitate students' acquisition of these competencies through knowledge of and engagement in relevant Financial Accounting topics at the forefront of the field; an understanding of the theories, methods and techniques relevant to the field; and an understanding of how to apply such knowledge in a particular context.

- The course syllabus includes the following main topics: Separate financial statements; Consolidated financial statements; Business combinations; Investments in associates and joint ventures; Joint arrangements; Related parties; Changes in degree of control and Consolidated statement of cash flows.

2.2 Outcomes

For this module, you will have to master several outcomes:

- **Specific outcome 1:** Students should identify the objectives of financial statements, the specific information needs of equity investors, the general information needs of other users and know of, understand and explain the meaning of fair presentation.

- **Specific outcome 2:** Students should explain the need for and the application of a

conceptual framework and standards for financial reporting.

- **Specific outcome 3:** Students should be able to select, measure, understand, record and classify accounting data, as well as understand, select and record non-financial information.

- **Specific outcome 4:** Students should be able to apply decision-making criteria to well-defined but unfamiliar complex management accounting scenarios.

- **Specific outcome 5:** Students should be able to define and apply the qualitative characteristics of financial statements and apply them to fair presentation and measurement issues to enhance the decision-usefulness of financial reporting.

- **Specific outcome 6:** Students should be able to explain and apply the underlying assumptions according to which financial statements are prepared.

3 CURRICULUM TRANSFORMATION

Unisa has implemented a transformation charter that places curriculum transformation high on the teaching and learning agenda. Curriculum transformation includes student-centred scholarship, the pedagogical renewal of teaching and assessment practices, the scholarship of teaching and learning, and the infusion of African epistemologies and philosophies. All of these are being phased in at both programme and module levels. As a result of this, you will notice a marked change in the teaching and learning strategy implemented by Unisa, together with the way in which the content is conceptualised in your modules. We encourage you to embrace these changes during your studies at Unisa, responsively and within the framework of transformation.

4 LECTURER(S) AND CONTACT DETAILS

4.1 Lecturer(s)

The FAC/NFA/ZFA4862 team consists of a number of lecturers and an administrative officer. The FAC/NFA/ZFA4862 team will gladly assist you with any questions that you may have regarding the module. You are welcome to communicate with us via any of the methods provided below.

Please use common courtesy when communicating with us, especially via e-mail.

The e-mail address of FAC4862 is:

FAC4862POSTGRAD@unisa.ac.za

We try to answer all queries as soon as possible, but due to our high student numbers, we do sometimes receive many e-mails at once. Therefore, please allow us at least 48 hours during weekdays to attend to all queries, before sending a follow up e-mail.

The lecturers for this module are as follows:

DEPARTMENT OF FINANCIAL GOVERNANCE (Situated in Building 3, Sunnyside Campus)	Call via Microsoft Teams
Chair of Department	
Ms K Ramushwana	ramuskv@unisa.ac.za
Secretary: Ms P Seretloe	seretmp@unisa.ac.za
Lecturers	**(FAC4862, NFA4862, ZFA4862)**
Mr P Masha (Co-ordinator)	emashamp@unisa.ac.za
Mr. S Mlotshwa	mlotssb@unisa.ac.za
Mr. T Nkwane	nkwantp@unisa.ac.za
Mr. S Zokwe	ezokwesn@unisa.ac.za
Ms M Maleka	malekrm@unisa.ac.za
Subject administrator	
Ms K Gulwa	gulwaks@unisa.ac.za
Email	**FAC4862POSTGRAD@unisa.ac.za**

4.2 Department

The contact details of the Department of Financial Governance are as follows:

Chair of Department	E-mail / Call via MS Teams
Ms K Ramushwana	ramuskv@unisa.ac.za
Secretary: Ms P Seretloe	seretmp@unisa.ac.za

Address: Building 3, Sunnyside Campus
Telephone number: 012 429 3111

4.3 University

Unisa is a large institution and therefore it is imperative that you make use of the correct contact details when contacting the university with specific issue. The main campus of the university is situated in Preller Street, Muckleneuk, Pretoria.

Administrative enquiries should be directed to the appropriate e-mail address to avoid unnecessary delays in receiving a response; furthermore, should always include the student number in the subject line. You should only send an enquiry to one e-mail address at a time. Multiple enquiries should be split appropriately and e-mailed to the correct e-mail addresses. This will ensure that there is no confusion as to who must respond.

Contact addresses of the various administrative departments appear on the Unisa website: http://www.unisa.ac.za/sites/corporate/default/Contact-us/Student-enquiries.

Please include your student number in all correspondence.

5 RESOURCES

5.1   Prescribed book(s)

Title	Edition	Authors	Publisher	ISBN number & notes
SAICA Handbook Volume 1: The Annotated IFRS® Standards	2024/2025	SAICA	LexisNexis	9780-6390-15552
SAICA Handbook Volume 2: The Annotated IFRS® Standards	2024/2025	SAICA	LexisNexis	9780-6390-15569
Group Statements (Volume 1)	19th edition	Koppeschaar ZR, et al.	LexisNexis	Print: 9780-6390-16801
Group Statements (Volume 2)	19th edition	Koppeschaar ZR, et al.	LexisNexis	Print: 9780-6390-16825

5.2   Recommended book(s)

Title	Edition	Authors	Publisher	ISBN number & notes
Descriptive Accounting	23rd edition	Koppeschaar ZR, et al.	LexisNexis	9780-6390-16764

5.3   Electronic reserves (e-reserves)

Search for E-reserves at http://oasis.unisa.ac.za/search/r

E-reserves can be downloaded from the library webpage, option Find E-reserves

5.4   Library services and resources

The Unisa Library offers a range of information services and resources and has made numerous library guides available at http://libguides.unisa.ac.za

Recommended guides:

- For brief information on the library, go to https://www.unisa.ac.za/library/libatglance
- For more detailed library information, go to http://www.unisa.ac.za/sites/corporate/default/Library
- For Frequently Asked Questions, go to https://www.unisa.ac.za/sites/corporate/default/Library/Frequently-Asked-Questions
- For research support and services such as the Personal Librarian service and the Information Search Librarian's Literature Search Request (on your research topic) service, go to http://www.unisa.ac.za/sites/corporate/default/Library/Library-services/Research-support
- For library training for undergraduate students, go to https://www.unisa.ac.za/sites/corporate/default/Library/Library-services/Training
- For Lending Services, go to https://www.unisa.ac.za/sites/corporate/default/Library/Library-services/Lending-services

- For Services for Postgraduate students, go to https://www.unisa.ac.za/sites/corporate/default/Library/Services-for-Postgraduates
- For Support and Services for students with disabilities, go to https://www.unisa.ac.za/sites/corporate/default/Library/Services-for-students-with-special-needs
- For Library Technology Support, go to https://libguides.unisa.ac.za/techsupport
- For information on finding and using library resources and tools, go to http://libguides.unisa.ac.za/Research_skills
- For an A–Z list of library databases, go to https://libguides.unisa.ac.za/az.php

  Important contact information:
- Technical problems encountered in accessing library online services: Lib-help@unisa.ac.za
- General library-related queries: Library-enquiries@unisa.ac.za
- Queries related to library fines and payments: Library-fines@unisa.ac.za
- Interlibrary loan service for postgraduate students: libr-ill@unisa.ac.za
- Literature Search Service: Lib-search@unisa.ac.za
- Social media channels: Facebook: UnisaLibrary and X Twitter: @UnisaLibrary

To view the Library orientation video – please click here: Unisa Library and Information Services Video_1_1 (2).mp4

6 STUDENT SUPPORT SERVICES

The *Study @ Unisa* brochure is available on myUnisa at www.unisa.ac.za/brochures/studies

This brochure contains important information and guidelines for successful studies through Unisa.

If you need assistance concerning the myModules system, you are welcome to use the following contact details:

- Toll-free landline: 0800 00 1870 (Select option 07 for myModules)
- E-mail: mymodule22@unisa.ac.za or myUnisaHelp@unisa.ac.za

You can access and view short videos on topics such as how to view your calendar, how to access module content, how to view announcements for modules, how to submit assessments and how to participate in forum activities by visiting https://dtls-ga.unisa.ac.za/course/view.php?id=32130

Registered Unisa students receive a free myLife e-mail account. Important information, notices and updates are sent exclusively to this account.

Please claim your e-mail account immediately after registering at Unisa by following this link: https://www.unisa.ac.za/static/myunisa/Content/Announcements/Documents/Claim-myUnisa-myLife-Nov-2017.pdf Note that it can take up to 24 hours for your account to be activated after you have claimed it.

Your myLife account is the **only** e-mail account recognised by Unisa for official correspondence between you and the University and it will remain your official primary e-mail address on record at Unisa.
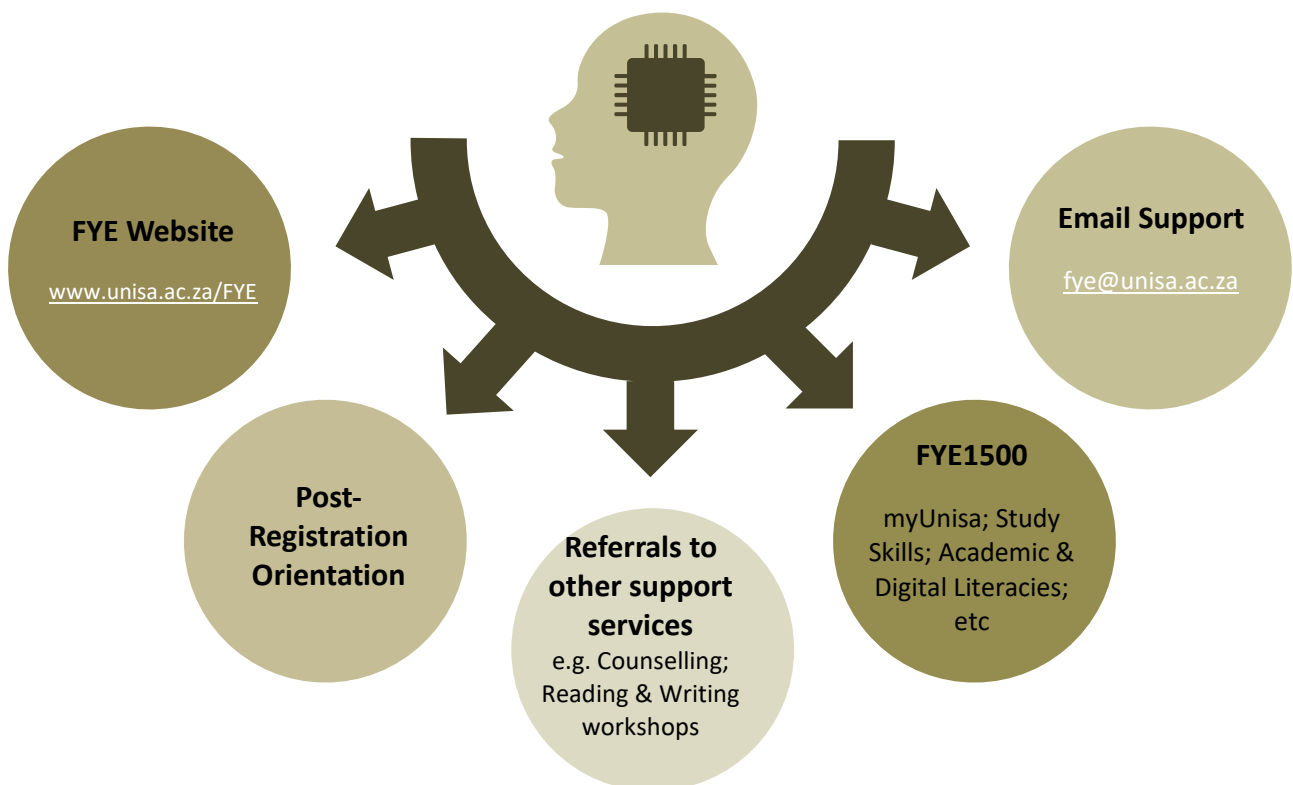
You remain responsible for the management of this e-mail account.

6.1   The Unisa First-Year Experience Programme

Many students find the transition from school education to tertiary education stressful and this is often true for students enrolling at Unisa for the first time. Unisa is a dedicated open distance and e-learning institution and is very different from face-to-face/contact institutions. It is a mega university and all its programmes are offered through either blended learning or fully online learning. For these reasons, we offer first-time students additional/extended support to help them navigate the Unisa teaching and learning journey seamlessly and with little difficulty and few barriers.

Unisa's First-Year Experience (FYE) Programme has been specially designed to provide you with prompt and helpful information about the services that the institution offers.

The following FYE services are currently available:

FYE Website
www.unisa.ac.za/FYE

Email Support
fye@unisa.ac.za

Post-Registration Orientation

Referrals to other support services
e.g. Counselling; Reading & Writing workshops

FYE1500
myUnisa; Study Skills; Academic & Digital Literacies; etc

To ensure that you do not miss out on important academic and support communication from the SRU, please check your myLife inbox regularly.

6.2   Using Recognition of Prior Learning (RPL) to apply for module credit within a qualification.

Now that you are a registered student, you are advised to familiarise yourself with the learning outcomes of the module or modules you have chosen. If you have been exposed to those learning outcomes for three years or more – either through work experience or other involvement – you can apply to be exempted from

completing assignments and writing examinations. As part of your application for this exemption, you will be required to compile a portfolio of evidence substantiating how your experience is equivalent to the learning outcomes. The diagram below shows the steps involved in obtaining recognition of prior learning (RPL) for module credit. For more information on the process, RPL fees, and the contact details of your college RPL coordinator, visit the Unisa website: www.unisa.ac.za/rpl
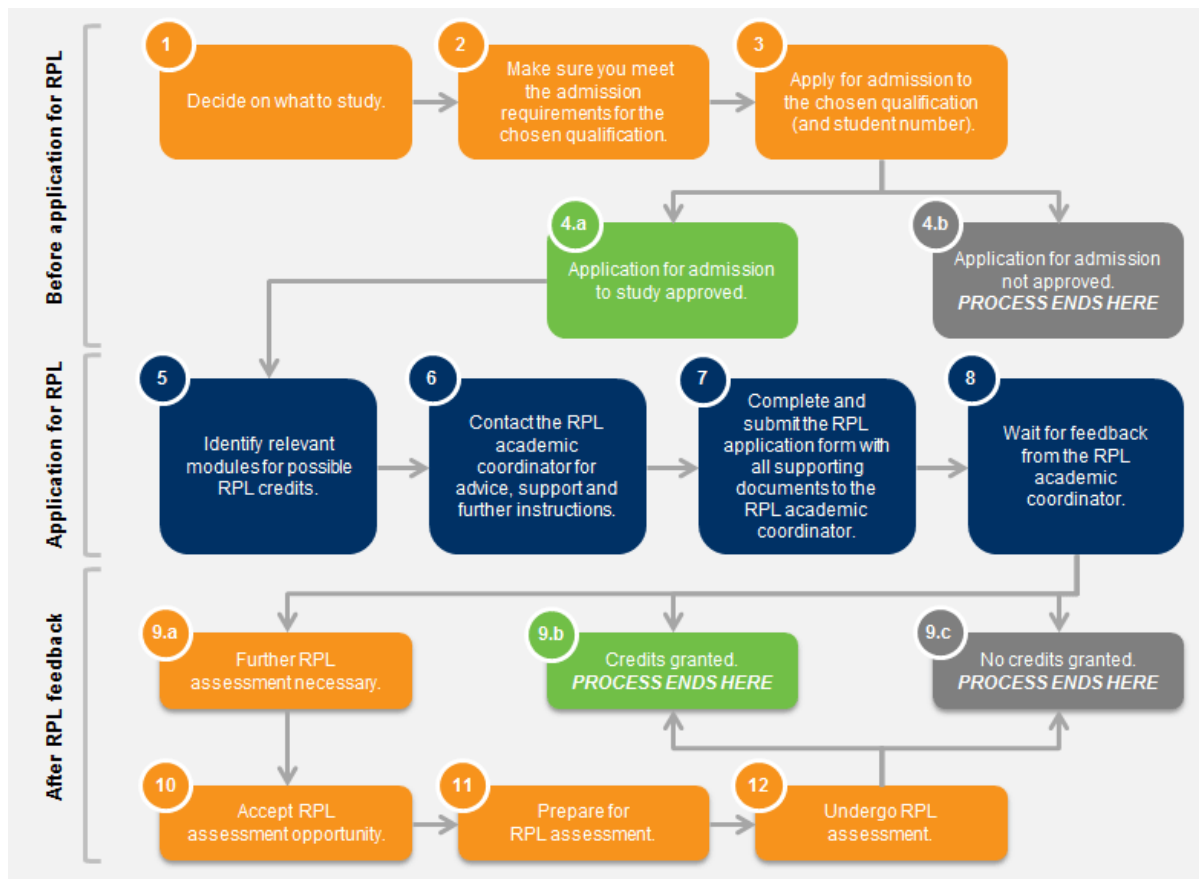
7   STUDY PLAN

The studies of CTA students are based on predetermined weekly study periods for every module. Relevant learning units will be uploaded on myUnisa before a study week for the module commences, using the Lesson Tool. More detail on the study weeks are contained in the CASALL2/301/2023 tutorial letter. This module comprises the following learning units:

Tutorial Letter	Topic
102	Revenue and joint arrangements.
103	Consolidated and separate financial statements; business combinations; investments in associates and joint ventures and disclosure of interests in other entities.
104	Change in degree of control
105	Statement of cash flows and Integrated reporting.
106	Integrated questions and previous examples of examination questions are provided in this tutorial letter.

8 PRACTICAL WORK

8.1   What does it mean to study fully online?

To study fully online means that all study material and resources will be made available online, on the myUnisa module site. Study material will therefore not be printed.

8.1.1 MyModule

Study material content will be presented in learning units, using the **Lesson** tool as explained in Section 7 above. The following myUnisa tools will also be utilised to facilitate online learning:

- *Announcements:* important information and updates relating to the module will be posted throughout the academic year, using this tool. It is important that you check the announcements frequently to ensure you stay updated.

- *Additional Resources:* Additional material such as videos, slides, integrated questions etc. will be posted using this tool. Please ensure this tool is monitored frequently to ensure you do not miss out on useful resources.

- *Discussion forum:* this tool can be used to communicate with other students in order to assist and guide each other and to perform specific activities as outlined in the individual learning units. Lecturers will post guidance/solutions to these activities at a later stage, after sufficient discussions among students have occurred.

In order to support you in your online learning journey, lecturers are available via the following channels:

8.1.2 Email

We prefer to communicate with you via e-mail. It is compulsory that you communicate with us using your official Unisa myLife e-mail address. Students either have questions of an administrative /general nature or questions that relate to the technical content of the module, namely academic questions. Upon receipt of your e-mail, we can firstly decide whether it is an administrative or academic matter and direct your e-mail accordingly. Secondly, when answering questions of a technical (academic) nature, the lecturer can provide a more thought through and technically correct answer as opposed to responding to a question received via telephone. It also provides you with the opportunity to critically analyse our response and to apply it to your own answering technique. E-mail communication further provides both parties with a record of the conversation.

The e-mail address for this module is: fac4862postgrad@unisa.ac.za

You must provide your student number and the correct module code in all communication with us, especially when communicating via e-mail. If you do not provide your student number, thereby not identifying yourself as a student of this module, we may not answer your e-mail.

For queries relating to the module content, it is important to provide a correct reference to the relevant tutorial letter or paragraph number in the textbook relating to your query.

We try to answer all queries as soon as possible, but due to our high student numbers, we do sometimes receive many e-mails at once. Therefore, please allow us at least 48 hours during weekdays to attend to all queries, before sending a follow up e-mail.

8.1.3 Telephone

You can contact your lecturers telephonically via Microsoft Team. If your query is of an administrative nature, please contact the administrative officer directly. If your query relates to the technical content of the module, please contact the specific lecturers assigned to the particular learning unit as detailed in that table in **Section 4.1** for the specific lecturer assigned to the topic. If you call a lecturer directly, please be mindful of the fact that not all the lecturers are always available via telephone. Lecturers also have other responsibilities and therefore the telephones and e-mails are attended to via a predetermined schedule. If you are not successful in a specific instance to contact us by telephone, please send an e-mail informing us about this and we will establish contact with you. Please refer to **Section 4** for the lecturers' and administrative officer's contact details.

8.1.4 Consultation via the Booking System

The School of Applied Accounting has recently launched an online booking system. This system enables you to book an appointment with an available lecturer for a 30-minute time slot.

The booking system can be accessed via the following link: [SoAA Lecturer Online Consultation (office365.com)](office365.com)

Once on the booking site you will be required to:

- Select the date, time and lecturer you would like to consult with, from a drop-down list, based on lecturer availability.
- Include information relating to the reason for the consultation such as a summary of what you would like to discuss, include page number reference to study material and specific question name or number, if applicable.
- **When making a booking, please refer to the table** in **Section 4.1** for the specific lecturer assigned to the topic you would like to consult on.

Please note that this booking link should only be used for consultation on study material content and **NOT** for administrative questions.

8.1.5 Live Microsoft Teams lectures

Live lectures on Microsoft Teams will be held during the course of the year. These sessions are beneficial as they provide relevant information regarding each module, explain key principles, and discuss prior year exam questions and solutions including examination technique. These classes are free of charge and no registration is necessary. The recordings of these lectures and slides used will be made available on myUnisa to accommodate those students who cannot attend. These lectures will include lectures on key topics and a debrief session after every test. Additional lectures will also be scheduled before the exam.

8.1.6 Roadmap to Success

After every test (formative assessment) when you receive your script, a reflective learning activity entitled "**Roadmap to Success**", will be made available to you on myModule.

Reflective learning for this module involves actively monitoring and assessing your knowledge, understanding, and performance for each formative assessment, with the aim of improving your academic performance.

Each formative assessment will have a unique reflective learning activity. These activities will help you analyse your script to identify the areas where you went wrong and assist you in improving your exam technique.

9 ASSESSMENT

9.1 Assessment criteria

Please refer to the individual learning units wherein the assessment criteria for each learning outcome is outlined.

9.2 Assessment plan

- To complete this module, you will be required to submit four (4) tests (formative assessments) and one (1) exam (summative assessment).
- All information about when and where to submit your assesments will be made available to you via the myModules site for your module.
- Due dates for assessments are available on the myModules site for this module.
- The actual assessments will be available on the myExams site for this module.
- To gain admission to the examination, you need to submit three (3) tests (assessments) **and** you will need to **obtain a year mark average of 40%** for the assessments.
- The assessment weighting for the module is as follows:

    o The average mark of the **best three (3) tests** out of **Test 1 to Test 4** will constitute the student's year mark.

- The **year mark will count 20%** towards the final module mark, while the **examination will account for 80%**.
- You will receive examination information via the myModules sites. Please watch out for announcements on how examinations for the modules for which you are registered will be conducted.

Please refer to the table below that explains how the year mark and exam mark is calculated:

Assessments	Composition of the year mark	Composition of the Final Mark
Test 1 (40 marks; 80 minutes writing time)	The **best 3 out of 4 tests will be considered**.	Average of best 3 contributes **20%**
Test 2 (40 marks; 80 minutes writing time)		
Test 3 (40 marks; 80 minutes writing time)		
Test 4 (40 marks; 80 minutes writing time)		
Total Formative Assessment		**20%**
Summative Assessment (200 marks: 2 papers of 100 marks each written in 2 sessions, each with 200 minutes writing time)		**80%**
Total module mark		**100%**

9.3   Assessment/assignment due dates

- There are no assessment/assignment **due dates** included in this tutorial letter.

- Assessment/assignment due dates will be made available to you on the myUnisa landing page for this module. We envisage that the due dates will be available to you upon registration.

- Please start working on your assessments as soon as you register for the module.

- Log on to the myUnisa site for this module to obtain more information on the due dates for the submission of the assessments/assignments.

9.4   Submission of assessments/assignments

- Unisa, as a comprehensive open distance e-learning institution (**CODeL**), is moving towards becoming an online institution. You will see, therefore, that all your study material, assessments and engagements with your lecturer and fellow students will take place online. To facilitate this, we use myUnisa as our virtual campus.

- The myUnisa virtual campus offers students access to the **myModules site**, where learning material is available online and where assessments should be completed. Together, myUnisa and myModules form an online system that is used to administer, document, and deliver educational material to students and support engagement between those students and Unisa's academics.

- The myUnisa platform can be accessed via https://my.unisa.ac.za. Click on the myModules 2025 button to access the online sites for the modules that you are registered for. The myExams platform can be accessed via https://cas.myexams.ac.za/login/index.php.

- The University undertakes to communicate clearly and as frequently as is necessary to ensure that you obtain the greatest benefit from your use of the myModules learning management system. Please access the Announcements on your myModules site regularly, as this is where your lecturer will post important information to be shared with you.

- Please note the due date by which your work must be submitted. Ensure that you follow the guidelines given by your lecturer to complete the assessment. You will access your assessment in the relevant assessment shell on myExams. Once completed, you will upload your assessment in pdf in the relevant assessment shell on myExams and click on the submission button. Before you finalise the upload, double-check that you have selected the correct file for uploading. Remember, no marks can be allocated for incorrectly submitted assessments.

- tter (Tutorial Letter 101) and are made available online only. You must therefore access and complete the quiz online where it has been created.

- It is not advisable to use a cellphone to complete quizzes and you should please use a desktop computer, tablet or laptop for this task. Students who use cellphones find it difficult to navigate the **Online Assessment** tool on the small screen and often struggle to navigate

between questions and successfully complete the quizzes. In addition, cellphones are more vulnerable to dropped internet connections than other devices. **If at all possible, please do not use a cellphone for this assessment type**.

9.5   The assessments/assignments

As indicated in section 9.2, you need to complete four (4) tests (formative assessments) and one exam (summative assessment) for this module. Details of the assessments are as follows:

- **Venue-based online assessments**: Please note that all assessments for this module (formative and summative) are **venue-based** online assessments. A venue-based online assessment is an assessment that is written online (with your own laptop), at a Unisa venue, invigilated by Unisa personnel. During the year before the assessments commence, you will be informed of the venue that you are allocated to, in line with your registered address details.

- **If only one or two tests are written**, the total marks of the tests written will be divided by three (3) to obtain the year mark.

- **If no test is written, the year mark will be zero**.

- Please note that **there are no sick tests or other opportunities for the tests** (formative assessments). You are therefore encouraged to make every effort to submit all assessments to improve your chances of gaining examination entrance for this module. This also implies that you should commence your studies immediately at the start of the academic year and work consistently throughout the year.

- **There are no assessments included in this tutorial letter**. Assessments and due dates will be made available to you on the myModules site for this module. The due dates will be made available to you at the start of the academic year.

9.5.1 Test Outline

An outline of each test (formative assessment) is provided below:

Study Week	Tutorial Letter	Test (Assessment) Number
Refer to CASALL1/301/2025	Tutorial Letter 102	Test 1
	Tutorial Letter 103	Test 2
	Tutorial Letter 104	Test 3
	Tutorial Letter 105	Test 4

The scope of a test must not be regarded as isolated, since all previous work may be tested. However, each test will focus predominantly on the work covered in the specified tutorial letter as indicated in the table above.

It is important to remember that you are studying towards a post-graduate course which comprises vast volumes of work. It is therefore not possible to start studying a month or two before the final examination. Consistent studying throughout the year will increase your chances of success in the

final examination. The tests also present you with an opportunity to build up a **year mark, which contributes 20%** towards your final mark.

There are various support initiatives planned (live lectures, recorded lectures, slides) which are scheduled before and after tests, and in preparation for the final examination. The recordings of live lectures will also be available if you are unable to attend the sessions.

Previous tests questions and solutions will also be made available in the tutorial letters. These will give you some idea of the required standard of assessment.

9.5.2 Test marks

Your test marks are made available on the myAdmin online platform under the "Assessments View" option.

> **PLEASE DO NOT phone the lecturers or administrative staff of the Department for your test marks because they do not keep record of the test marks!**

9.5.3 Remarking of tests

A mark plan for each test will be uploaded on the myModule site for this module after the marking has been completed. We advise you to remark your test as soon as you receive it back from Unisa. This is also a form of self-assessment for you.

If you do not agree with your assessment, please do the following:

- Send an email to apply for a remark **within 3 weeks** of receiving your scripts to fac4862postgrad@unisa.ac.za
- In the email, write a motivation as to why you think your test should be remarked and clearly indicate where you think you should be awarded more marks.
- Attach your script, clearly indicating where you think you should be awarded more marks.

ℹ️ Please note that the full script submitted will be remarked.

9.6 Open book and calculator policy

9.6.1 Open Book Policy 📜

Students will be allowed to utilise **ONLY the HARD COPY** texts of the 2024/2025 or earlier versions of the following SAICA Student Handbooks during tests and examinations:

- Volume 1: IFRS® Accounting Standards (Part A, B, and C, as well as any supplements published at the time).

Only ONE version of the above permitted text may be utilised during tests and examinations, although it may be either a version published in the current year, or a version published in one of the previous years. It is preferable that you use the latest editions.

‼️ Students will **ONLY be allowed to highlight, underline, side-line and flag in the permitted texts**.

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

❌ Students **may NOT** write in the permitted texts.

❌ Students **may NOT** have in their possession any loose papers (whether affixed to the permitted texts or not).

❌ Photocopies, printed copies of electronic versions, loose sections or isolated pages of texts are prohibited.

✅ Only properly bound standard publishers' editions will be permitted.

⚠️ Any contravention of these regulations **will be considered to be misconduct and shall be dealt with in terms of Students' Disciplinary Code and Guidelines for a disciplinary hearing**.

ℹ️ We encourage you to familiarise yourself with the institutions' Student values and plagiarism site.

9.6.2 Calculator Policy 🧮

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

‼️ Calculators must be cordless and may not have print-out facilities;

❌ Calculators that have a full set of alpha characters/keys are prohibited (i.e. **NO programmable calculators** are allowed).

ℹ️ Any financial calculator will be allowed, as the following tables will not be provided in any of the tests/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.

ℹ️ You are reminded that even when using a financial calculator, you must still show all your calculations. You may lose valuable marks if the examiner cannot see your calculations and how and why you calculated an amount.

❌ The calculator function on electronic media, including but not limited to, cell phones, smart watches, smart phones, tablets, laptop computers or any other similar electronic device **may not** be used.

❌ Students may not share a calculator with another student in the examination room.

9.7   The examination

Examination information and details on the format of the examination will be made available to you online via the myUnisa site. Look out for information that will be shared with you by your lecturer and e-tutors (where relevant), as well as for communication from the University.

ℹ️ **Only students** who have complied with the **40% year-mark** will be allowed to write the examination. No adjustments will be made to the year mark.

ℹ️ Students should obtain a **minimum of 40% in the examination** (examination mark) **and a final mark of 50%** to obtain pass this module.

ℹ️ Students who obtain a **final mark of 40%** will qualify for a supplementary.

‼️ In the interest of fairness, examination admission rules will be applied strictly and consistently to all students. No requests for exceptions will be entertained. You are therefore requested to **refrain from lodging such requests**.

9.7.1 Invigilation/proctoring

Since 2020, Unisa has conducted all its assessments online. Given the stringent requirements imposed by professional bodies, as well as increased solicitation of Unisa's students by third parties to unlawfully assist them with the completion of assignments and examinations, the University is obliged to assure the integrity of its assessment integrity by using various proctoring tools: Turnitin, Moodle Proctoring, the Invigilator App and IRIS. These tools authenticate the student's identity and flag suspicious behaviour to assure the credibility of their responses during assessments. The description below is for your benefit as you may encounter any or all of these in your registered modules:

Turnitin is plagiarism software that facilitates checks for originality in students' submissions against internal and external sources. Turnitin assists in identifying academic fraud and ghostwriting. Students are expected to submit **typed** responses when using the Turnitin software.

The **Moodle Proctoring tool** is facial recognition software that authenticates students' identities during their Quiz assessments. This tool requires access to a student's **mobile or laptop camera**. Students must ensure that their cameras are activated in their browser settings prior to starting their assessments.

The Invigilator is a mobile application-based service that verifies the identity of an assessment participant. The Invigilator app detects student dishonesty-by-proxy and ensures that the assessment participant is the student registered for the module concerned. This invigilation tool requires students to download the app from the Google Play Store (Android devices), the Huawei AppGallery (Huawei devices) or the Apple App Store (Apple devices) on their **camera-enabled** mobile devices prior to their assessment.

The **IRIS Invigilation** software verifies the identity of a student during assessment and provides for both manual and automated facial verification. It can record and review a student's assessment

session and it flags suspicious behaviour by the student for review by an academic administrator. The IRIS software requires installation on students' **webcam-enabled laptop devices**.

Students who are identified and flagged for suspicious or dishonest behaviour arising from the invigilation and proctoring reports will be referred to the disciplinary office for formal proceedings.

Please note:

⚠ This module uses **IRIS Invigilation** proctoring tool **and venue-based invigilation** for all tests and examinations (formative and summative assessments). Students **must write all their tests and examinations at a Unisa writing venue**. Your writing venue will be allocated to you by the University before the first assessment.

10 . ACADEMIC DISHONESTY

10.1 Plagiarism

Plagiarism is the act of taking the words, ideas and thoughts of others and presenting them as your own. It is a form of theft. Plagiarism includes the following forms of academic dishonesty:

- Copying and pasting from any source without acknowledging that source.
- Not including references or deliberately inserting incorrect bibliographic information.
- Paraphrasing without acknowledging the source of the information.

10.2 Cheating

Cheating includes, but is not limited to, the following:

- Completing assessments on behalf of another student, copying the work of another student during an assessment, or allowing another student to copy your work.
- Using social media (e.g. WhatsApp, Telegram) or other platforms to disseminate assessment information.
- Submitting corrupt or irrelevant files. (This matter is addressed in the examination guidelines.)
- Buying completed answers from so-called "tutors" or internet sites (contract cheating).

   10.3 For more information about plagiarism, follow the link below:

https://www.unisa.ac.za/sites/myunisa/default/Study-@-Unisa/Student-values-and-rules

11 . STUDENTS LIVING WITH DISABILITIES

The Advocacy and Resource Centre for Students with Disabilities (ARCSWiD) provides an opportunity for staff to interact with first-time and returning students with disabilities.

If you are a student with a disability and would like additional support, or if you need additional time for assignments/assessments, you are invited to contact Mr M.P Masha (emashamp@unisa.ac.za) or examdisabled@unisa.ac.za to discuss the assistance that you need.

12. FREQUENTLY ASKED QUESTIONS

Question: Whom can I contact regarding registration matters?

Answer: You should contact the following persons in that regard:

Jabulani Chauke
012 429 4211
chaukjk@unisa.ac.za

Question: I missed a test, what do I do now?

Answer: There are no special / sick tests. Therefore four (4) tests, and only the best three (3) count towards your year mark. Therefore, you will receive a zero mark for the test that you miss. No additional tests are scheduled for cases of sickness or any unforeseen circumstances, therefore, you do not need to submit a reason for not writing the test.

13. IN CLOSING

This tutorial letter has summarised all the important administrative and assessment information relating to Advanced Financial Accounting. Do refer back to it if you need to verify any general information regarding the course.

We trust that the preceding sections will assist you in approaching your studies in a methodical manner and with a greater level of understanding.

Your hard work will never go in vain! Be diligent, **remain focused on your academic goals,** and you will **attain them** soon enough!

Wealth, if you use it, comes to an end; learning, if you use it, increases."
- Swahili proverb