



# Postgraduate Diploma in Accounting (PGDA or CTA 2)

SAQA ID 122803 NQF Level 8

## 🕒 Qualification duration

### Distance Self Paced Online (DSO)

#### Full-Time

- Minimum: 12 months

#### Part-Time

- Minimum: 24 months

#### Extended

- Maximum: 36 months

## 📋 Entry requirements

1. A SAICA CA(SA) accredited B.Com in Accounting or equivalent Advanced Diploma in Accounting (AdvDip Acc) or Bachelor of Accounting (B.Acc)
2. Or successful completion of the Eduvos Postgraduate Bridging Programme in Accounting (CTA1) or another bridging programme.

Students who have completed a SAICA AGA(SA) or other non-accredited B.Com in Accounting, Internal Auditing, or Financial Management should apply for the short learning Postgraduate Bridging Programme to PGDA (CTA1) which grants entry to the SAICA Accredited PGDA (CTA2).

## 📄 Qualification accreditation

- Accredited by the Higher Education Quality Committee (HEQC) of the Council on Higher Education (CHE).
- Registered with the South African Qualifications Authority (SAQA).
- The PGDA is fully accredited by the South African Institute of Chartered Accountants (SAICA) and on successful completion of the PGDA you will be eligible for entry into the first SAICA Board Exam (IAC – Initial Assessment of Competence).

## This qualification is offered at the following campuses:

- Bedfordview
- Bloemfontein
- Cape Town: Mowbray
- Cape Town: Tyger Valley
- Durban
- East London
- Mbombela
- Midrand
- Nelson Mandela Bay
- Potchefstroom
- Pretoria
- Vanderbijlpark

## ☰ Qualification description

Continue your journey towards qualifying as a Chartered Accountant! The Eduvos SAICA accredited Postgraduate Diploma in Accounting is designed to give you the support and time you need to prepare you for the SAICA Board Exams with the goal of ultimately qualifying as a Chartered Accountant (CA(SA)).

By completing the SAICA accredited PGDA, you will be well-equipped to write the SAICA board exams and continue your journey towards qualifying as a CA(SA).

The programme provides comprehensive video lectures and tutorials, summary notes and past exam practice questions on all subject areas including:

- Financial Reporting
- Management Accounting and Finance
- Auditing, Governance and Ethics
- Taxation

The SAICA accredited PGDA is delivered 100% online, through Eduvos' unique Distance Self-Paced Online (DSO) mode of delivery. This self-paced mode of delivery means that you can start studying at any time during the year and finish your studies flexibly at a pace that suits you between 12 to 36 months.

## Our track record

Although we are a new programme, we have a dedicated team of lecturers who have years of experience in supporting students on their journey to qualifying as Chartered Accountants. Our team have all taught on some of the country's top programmes, producing some of the highest pass rates in the SAICA board exams.

You will have the support of our highly experienced and passionate lecturers who are here to answer your questions and guide you throughout your studies.

## 📁 Possible career options

The PGDA is designed to support students and fully prepare you to write the SAICA board exams allowing you to continue your journey towards qualifying as a Chartered Accountant (SA).



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## Qualification structure

The PGDA is divided into two semesters of six months that we call CTA Level 2 and CTA Level 3 respectively. Each level or semester is then split into three terms.

Each Term starts uniquely for you on the date you chose to enrol and is completed 100% online at your own pace in up to any time between 6 – 25 weeks.

You can think about the Distance Self-Paced Online mode as being like a book - you can start reading at any time, how soon you finish depends on how quickly you read any how many hours you put in each week.

As an example:

- Completing each Term in 6 weeks means you will finish in 12 months (full time)
- Completing each Term in 14 weeks means you will finish in 24 months (part time)
- Completing each Term in 25 weeks means you will finish in 36 months (extended time)

You can adjust your pace at any time during the year.

All three Terms include material from each of the four core modules:

- Financial Reporting
- Management Accounting and Finance
- Auditing, Governance and Ethics
- Taxation

### Tests and exams

There is a take home test at the end of each Term for each of the 4 modules. There is a mid-year exam at the end of the first semester (CTA 2), and a final exam at the end of the second semester (CTA 3).

### Support Courses

The SAICA Accredited CTA / PGDA is fully supported by our lecture team. The programme also provides detailed lecture videos and notes, tutorial videos and a comprehensive pack of learning questions and past exam papers for every topic so you will not need to join a support course to get additional material or support.

### Textbooks

It is essential that you buy a copy of the prescribed textbooks. A list of prescribed textbooks is available on the website and will also be provided when you enrol in the programme.

## Course start, test and exam dates

As the course is self-paced you are able to start your PGDA at any time during the year with a new intake every 3 weeks. The self-paced approach allows you to study at your own unique pace and spread the programme out over any time between 12 up to 36 months.

All Term tests are take home tests and can be completed flexibly on any date and time during the year that suits you.

The exam dates are fixed dates. Once you are enrolled you will be able to book to write at one of three final exam session either in:

- March/April (write June SAICA Board Exams)
- June/July
- November (write January SAICA Board Exams)

As the PGDA is self-paced you will be allowed pick any one exam sitting within 36 months after your enrolment date and you only need to write exams when you feel confident and ready. You can repeat the course material as many times as you like, and move the exam dates earlier or later at any time during the 36 month window based on how ready you feel to write the final exam at no additional cost. You will have the support of the lecturers throughout this time.

## Fees

The Eduvos PGDA / CTA2 offers a unique course structure where you pay one flat fee regardless of whether you study over 12, 24 or 36 months, and with our flexible self-paced programme you are able to choose when to write your final exam so that you only write when you are ready.

Please consult the fee schedule for the most up to date information. Eduvos also offers two payment plans:

- Monthly payment over 10 months (full time study).
- Monthly payment over 20 months (part time study).

## Campuses and exam venues

The qualification is offered 100% online. However, each student joins their nearest Eduvos campus where you can access the library, meet up and form a study pod with other students if you would like, and where you will write your final exam. Final exams are written in person at one of our 12 campuses in South Africa. Alternatively, exams can be written online by special arrangement.



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## Module descriptors

### **Auditing, Governance and Ethics**

The module focuses on developing advanced knowledge, professional scepticism and critical thinking skills to efficiently plan, perform and present an assurance report opinion which will be substantiated by reliable audit evidence documented throughout the audit process by applying relevant laws and regulations, standards, methods and techniques applicable to the assurance practise. The module integrates content on the audit process, computer auditing, information systems, the legal and regulatory environment and corporate governance and control methods as well as professional ethics at the various stages of the audit process. The module requires students to apply governance and auditing principles as well and an advanced knowledge of business risk management, corporate governance, ethics, and strategy in an integrated manner to real-world business cases in order to prepare and develop students' critical thinking, problem-solving, analytical, ongoing learning required of a working professional in the accounting field. The module meets the accreditation criteria of the South African Institute of Chartered Accountants (SAICA)'s competency framework as it pertains to governance, ethics and auditing.

### **Financial Reporting**

This module focuses on external financial reporting by business entities, through an advanced and integrated application of International Financial Reporting Standards (IFRS). The module is designed to enable students to think critically and make principle-based judgements in preparing, evaluating and interpreting complex general purpose financial statements, both at an individual financial statement level and at a group financial statement level, using International Financial Reporting Standards (IFRS). The module includes content covering the reporting standards and all aspects of businesses' financial statements – on both group and individual level. The module requires students to apply financial reporting principles to real-world business cases in order to prepare and develop students' critical thinking, problem-solving, analytical, and ongoing learning required of a working professional in the accounting field. The module meets the accreditation criteria of the South African Institute of Chartered Accountants (SAICA)'s competency framework as it pertains to financial reporting.

### **Management Accounting and Finance**

This module delves into the decisions taken by financial managers and management accountants to ensure that organisations are able to achieve their primary goals of sustainable wealth creation. In a modern-day context, sustainable wealth cannot be achieved without also focusing on environmental and societal responsibilities. The module includes content covering related to financial decision-making, financial structuring, mergers and acquisitions, valuations, strategy, risk management, costing systems, budgeting, and performance evaluation. On completion of this module students will be able to apply advanced management accounting and financial management theories, and techniques and practical tools to assist economic decision-makers in preparing calculations, analysing, and solving complex and unfamiliar business problems and making suitably informed decisions regarding strategy, investment and financing decisions. In addition, graduate will be able to apply critical thinking, and an advanced knowledge of business risk management, corporate governance, ethics, and strategy in an integrated manner to solve a variety of real-world business problems in an ethical manner and consistent with professional standards. The module meets the accreditation criteria of the South African Institute of Chartered Accountants (SAICA)'s competency framework as it pertains to Management Accounting and Finance, Strategy and Risk Management.

### **Taxation**

This module aims to develop and advanced knowledge of taxation in a South African content to enable graduate professionals to interpret, analyse and apply the South African tax legislation pertaining to Income Tax, Value-Added Tax, Estate Duty, the relevant South African Revenue Service practice notes and other taxation regulations to calculate taxable income; and to provide detailed explanations when advising individuals, companies and organisations on tax principles. The modules includes content covering all relevant tax legislation and regulations relating to taxation of companies, trusts, and individuals. The module requires students to apply advanced knowledge of taxation legislation and related regulations to real-world