MILPARK EDUCATION

INCORPORATING ca•connect

Bridging - Short Programme in ADVANCED ACCOUNTING

Recognised

RECOGNISED AGA(SA) ACADEMIC PROVIDER

Mode of Delivery:
Immersive Online Learning

We've got you. You've got this.

1 Programme Purpose

The **Short Course Programme in Advanced Accounting** (“Bridging programme”) is a professionally **orientated programme that is designed** for graduates who would like to specialise in accounting with the **goal of working** in the field of professional accountancy and/or as **Chartered Accountants** (CA(SA)).

Learn More

The **Bridging programme** is designed to:

Enhance students’ employability and entrepreneurial ability through the study of **specialised accounting.**

Strengthen and deepen students’ knowledge, **skills and values in advanced aspects** in the field of accounting and its **related sub-disciplines** to **improve career** opportunities.

Prepare students for the **Postgraduate Diploma in Accounting** (PGDip Accounting) and thereafter, for **SAICA’s** qualifying exams.

Prepare students for a **career in professional accounting** and/or Chartered Accountancy.

The programme is **designed to foster theoretical engagement**, application to real-world scenarios, and **intellectual independence**. The programme strengthens and deepens students' knowledge and equips them to qualify as **well-rounded**, responsible and ethical **professional accountants with advanced and specialist** knowledge, relevant competencies and lifelong learning skills in the areas of Financial Reporting, Corporate Governance, Auditing, Financial Management, Management Accounting and Taxation. **Graduates demonstrate** these competencies in the **context of the challenges** inherent in a changing business environment.

The **Bridging programme** is aligned with the competency framework and curriculum requirements of the **South African Institute of Chartered Accountants** (SAICA).

The Bridging programme offers a pathway to Milpark's SAICA-accredited PGDip Accounting for students who:

01 Hold a **BCom degree** (or equivalent qualification at NQF level 7), and

02 Have **completed Financial Accounting** (aimed at preparing students to be Chartered Accountants) up to at **least a second-year level** (NQF level 6), but

03 Do not yet meet the **selection requirements** for the PGDip (Accounting).

The programme acts as a **bridging course between degree and postgraduate** studies, preparing students for selection onto a **SAICA-accredited PGDip (Accounting)**, from which students can progress to SAICA's first qualifying examination, the **Initial Assessment of Competence**, or IAC, on the path to qualifying as a **Chartered Accountant.**

2 Programme **Outcomes**

Upon **successful completion** of this programme, students will be able to:

1. Demonstrate an **advanced knowledge** of core **accounting disciplines** through **critical thought** and analysis.
2. Apply **International Financial Reporting Standards** (IFRS) in preparing and analysing individual and **group financial** statements.
3. Provide **context-specific** advice using management **accounting and finance** theory to aid the **financial and strategic** decisions of businesses.
4. Apply **advanced knowledge** of the Income Tax Act, the VAT Act, and SARS' **Practice Notes to calculate taxable** income and provide detailed **explanations of appropriate** tax principles.
5. Apply **advanced knowledge** of external auditing and **corporate governance** that con siders the **legal and regulatory** environment.
6. Demonstrate an **integrated understanding of ethical behaviour** as a **professional accountant** and as a citizen.
7. Apply **advanced knowledge of business** risk management, corporate governance and **business strategy.**

3 Programme **Structure**

The programme consists of four compulsory modules.

Module name and code
Financial Reporting FREP01-OS
Taxation TAXA01-OS
Management Accounting & Finance MACF01-OS
Corporate Governance & Auditing CGAU01-OS

4 Mode of Learning

The programme will be offered via **Immersive Online (IO) Learning**. IO Learning is our guided, dynamic and flexible **digital study experience** designed to foster deeper learning and meaningful connection.

Through **scheduled online sessions**, interactive content, and collaborative activities, **students engage in a human-centred environment** that blends structure with flexibility. **IO Learning uses advanced** online **systems and multimedia** resources to support clear pathways, small-group collaboration, and **personalised** feedback, creating a rich, connected, and engaging learning journey.

5 Mode of Learning

Financial Reporting FREP01-OS

Financial Reporting is an **advanced and integrated module** that builds students' financial reporting knowledge. In the **applied context of the topics**, this module focuses on developing a sound **conceptual grasp of the overall system** of financial reporting.

The module **goes into more depth and explores further integration** of topics that students have covered previously. It also **introduces more advanced concepts** and topics.

Topics covered in this module include the advanced **application of accounting** for various assets and liabilities, financial statement preparation, accounting for tax, group accounting, revenue from contracts with customers, leases and foreign transactions, **all in an ethical manner.**

We've got you.
You've got this.

The module **assesses the preparation of financial reports** and the cognitive process of preparing financial reports in the **context of present-day businesses**, in an integrated and **applied way that includes presentation**, calculation, discussion and critical analysis.

After **completing this module**, students will have a strong foundation in Financial Reporting and will be well-equipped to **enter practice in middle-management level accounting** positions and, should they choose to **continue studying**, be well positioned for further **postgraduate-level financial reporting.**

Taxation TAXA01-OS

Taxation **develops a strong foundation in principles** of taxation in a contextually rich, applied manner. It equips students with a **well-rounded knowledge of the fiscal tax planning** arena so that they can apply the **knowledge to integrated business** contexts and scenarios.

This **module focuses on the application** of the Income Tax Act, the Value-Added Tax Act and SARS' **practice notes** and case law, including adapting to **legislative changes** and additions.

Content **includes general principles** of taxation, the taxation of companies and the taxation of individuals.

Completion of this module equips students with a **broad and detailed knowledge** of tax to enter the working world of taxation and/or to continue **studying postgraduate Taxation.**

Management Accounting & Finance MACF01-OS

This module builds a **strong foundation in management accounting** and financial management, with integration and **application to authentic business** scenarios that link to business strategy and business decision-making.

The **module aims to develop students' ability** to apply management accounting processes and **financial management considerations** in business, financial markets and wider operational environments to equip them with analytical, decision-making, **adaption and professional** writing skills required by **modern management accountants** and financial managers. Exposure to a variety of practical business **contexts under which strategy is determined** and implemented, ensures that students have the tools to make appropriate decisions in a way that **can be implemented**, controlled and monitored.

Topics covered include information for planning, control and performance measurement and **decision-making**, investing, financing and dividend decisions, valuations, and **risk management and strategic** thinking. Completion of the module equips students with a **well-rounded background in management** accounting and finance to enter practice in **middle-management** level positions. It also gives them the option, **should they choose**, to continue studying **postgraduate-level management** accounting and financial management.

Corporate Governance & Auditing CGAU01-OS

This module builds a **strong foundation in external auditing** and integrating and applying it to diverse business processes, and **linking to key aspects of corporate governance.** The module **focuses on authentic** business contexts from which to demonstrate the application of principles.

It looks at the **role and responsibilities of the external auditor** within the regulatory environment that governs South African auditors, and **explores the rationale for and the function** of the external audit by briefly exploring the history and evolution of the profession. It then **systematically works through the different aspects** of the external audit process, starting with engagement activities through to the concluding phase of the audit engagement. It also **explores and interrogates the external auditing** process in more complex, integrated and computerised business environments, **including** auditing business cycles, gathering audit evidence, and tests of controls and substantive procedures. **The module also builds a foundation** in applied corporate governance and the legislative **frameworks that guide** companies and professionals in South Africa.

Completion of this **module provides a well-rounded** and detailed background to external auditing and corporate governance from which students are **well-equipped to enter practice in middle-management level positions** and, should they choose to continue studying, be well positioned for **further postgraduate-level external auditing** and corporate governance where more detail is explored.

6 **Minimum Admission** Requirements

The minimum admission requirement is an appropriate **Bachelor of Commerce Degree**, **Diploma** or **equivalent qualification at NQF level 7**. The qualification should, at **minimum**, include study of **Financial Accounting/ Reporting** aimed at preparing students to be **Chartered Accountants up to NQF level 6.**

For a **qualification to be considered "appropriate"**, it would usually have been obtained from a **SAICA-accredited** institution. If the undergraduate qualification is not from a **SAICA-accredited** institution, the applicant would need to demonstrate that their undergraduate qualification is aligned with **SAICA's competency** framework.

Meeting the **minimum admission criteria does not guarantee** automatic acceptance, as only a limited number of students are enrolled per year.

The **institution will ensure that the number** of students selected for the programme does not **exceed the capacity for offering** excellent quality education. The number of students selected will be **balanced against the learning outcomes** of the programme and the specific mode of delivery.

Where applications exceed the programme's capacity, selection will be considered based on a combination of the following criteria:

01 The **level to which relevant accounting modules** have been attempted and completed in the **relevant undergraduate qualification.** Relevant accounting courses include:

Financial reporting/accounting | Management accounting | Financial management | Taxation External auditing.

02 Marks in the **relevant accounting modules** in the relevant undergraduate qualification

03 Time taken to **complete the undergraduate** qualification, and

04 **Academic inactivity** in accounting-related studies.

As this is an online programme, there is important IT hardware and software to which students must have access.

Recognition of Prior Learning (RPL) applications

In exceptional cases, **admission may take place via RPL**. RPL applicants must have a **minimum of 10 years of employment** experience in the field of accounting and must be able to demonstrate up-to-date knowledge of and application of **all** relevant legislation (tax, accounting, external auditing and governance).

RPL applicants would need to provide:

a detailed curriculum vitae; and

a one-page statement explaining how the above criteria are met.

In addition, an **applicant may be required** to present him/herself for an interview with the **Head of Department**. **RPL applicants may also be required** to prove their competence via an admission test.

Learn More About The RPL Requirements

Other / International certificates

Further to the **requirements for admission provided above**, foreign nationals or South African nationals seeking to apply for admission onto the qualification based on a non-South African/foreign NQF Level 7 equivalent qualification or degree, must obtain, and submit to Milpark, a **Certificate of Equivalence** from the **South African Qualifications Authority** (SAQA) (www.saqa.org.za).

Applicants with **non-South African/foreign tertiary qualifications**, are advised to submit their **SAQA Certificate** of Equivalence at the time of applying online for a **Milpark Postgraduate degree.**

Foreign nationals residing in South Africa on a temporary visa must provide proof from the South African Home Affairs that they are **permitted to study and enrol** for studies at the **tertiary level.**

7 Duration

Students have a **choice with reference to workload** (i.e. full or half), depending on the time they have available for **studies on a weekly basis** – i.e. the selection of a workload is based on the time that a student has available each week to commit to their studies, **NOT** on their academic strength. **Both workloads are completely flexible** in that the time required to complete the weekly requirements can be inside and/or outside business hours. **The programme can be completed in a minimum of six months.**

To **complete the programme in the minimum** duration, a **full workload is required** with all four modules taken concurrently. The **full workload requires ±40 hours per week** and is in line with other **distance and contact institutions**' equivalent workload requirements.

If a student **cannot commit to a full workload**, the programme is also **offered on a half workload basis which requires ±20 hours per week**, over a minimum duration of **one year**, whereby two concurrent modules are taken in each **half of the year.**

8 Access to **Technology**

Through the ***myMilpark* and *myCourses* online tuition** and support environments, students have **access to all course materials** (including formative and summative assessments), discussion opportunities, administrative **services and a wealth of external resources.**

Minimum requirements to study online and complete assessments and online proctored assessments

A **laptop or personal computer** (PC) with one of the **following operating systems**:

- Windows 10+
- macOS 10.11+
- Ubuntu 18.04+
- Chrome 58+

- Continuous (daily) access to a **stable internet connection** with an upload and download speed of at least 5 Mbps.
- A **camera/webcam** (720p resolution)
- Speakers and a microphone **OR** headphones
- 2GB free **RAM** (memory)
- 250MB **free disk space.**

View Technical Requirements

How To Check Your RAM

9 Student Support

Academic support

Comprehensive **student support services are available.** Students are provided with administrative support by Student Services. To assist with understanding content, students have access to the **academics whom they can contact** via several platforms, and are introduced and explained during orientation. Students who experience study and/or personal problems have access to a student counsellor and a team of **Student Support and Development Advisors**. **All support services are available to registered students via myMilpark and myCourses.**

10 Rules of Progression

In every **six-month offering of the programme,** at **least two concurrent modules** should be taken, unless three modules have already been passed.

To **obtain the Short Course Programme in Advanced Accounting** certificate, students need to pass all four modules.

11 Assessment

Each module is assessed via **two written tests and one final exam**. Students may elect whether to **write assessments at venues** or online via proctoring. **Dates of all assessments** will be communicated to students at the start of the programme.

01 Students may **participate in live online sessions** for each module.

02 Students will complete a **final summative assessment** at the end of the programme which contributes **60% towards the final mark**. Students must obtain an overall mark of **50% to pass each module.**

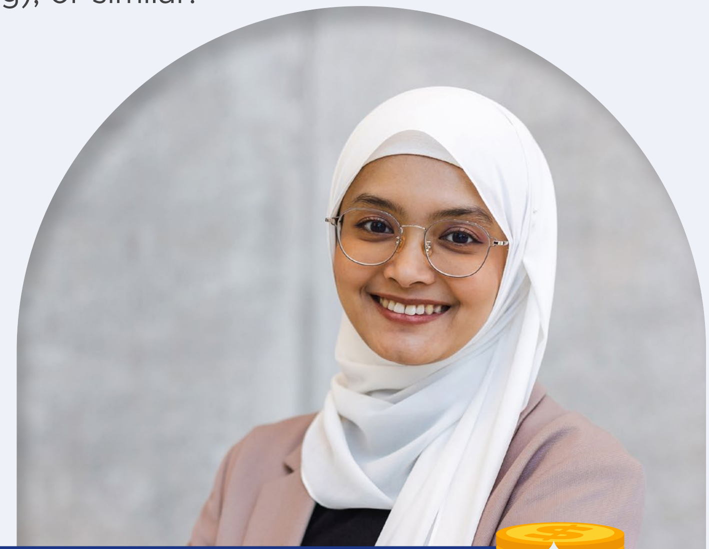
12 Certification

Students who complete the programme successfully will receive a certificate for the **Short Course Programme in Advanced Accounting.**

13 Further Studies

The programme provides excellent bridging opportunities into **Postgraduate Diplomas on NQF level 8** – for example, a PGDip (Accounting), or similar.

For students who hold a BCom but do not meet **selection requirements** for the PGDip Accounting, the **Bridging programme offers a pathway to the CA(SA)** designation. It prepares students for selection onto a **SAICA-accredited PGDip Accounting**, from which students can progress to **SAICA's first qualifying examination** (ITC) on the path to qualifying as a Chartered Accountant.



14 Pricing

All module fees include one round of **formative** and **summative assessments** (supplementary examinations excluded). Module fees do not include the cost of prescribed textbooks, which will be for the student's own account. T**he prescribed book list will be available on myMilpark on registration.**

15 Disclaimer

The **content of this brochure is accurate** at the time of going to print. Milpark Education reserves the right to change the programme content due to changes in legislation, market requirements and other reasons. **Notice of such changes will be published on our website.**

Website:

www.milpark.ac.za

Apply Now

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**We've got you.
You've got this.**