QUALIFICATION: Postgraduate Diploma in Accounting (SAQA ID: 108930; NQF Level 8)
MODE OF LEARNING: IMMERSIVE ONLINE LEARNING

DESCRIPTION

PROGRAMME PURPOSE

The Postgraduate Diploma in Accounting (PGDip Accounting) is a fully online, SAICA-endorsed programme designed to comprehensively support graduates on their journey toward becoming chartered accountants. This flexible and future-focused qualification builds on prior learning, offering a transformative experience that strengthens technical expertise while fostering ethical leadership, resilience and real-world problem-solving capabilities.

Learners engage in a dynamic and supportive learning environment that encourages collaboration, critical thinking and continuous professional growth. Graduates are equipped to lead with purpose, contribute meaningfully in diverse contexts, and navigate the complexities of a rapidly evolving business landscape.

The PGDip (Accounting) has four compulsory modules, namely *Financial Reporting, Taxation, Management Accounting & Finance* and *Corporate Governance & Auditing.*

PROGRAMME OUTCOMES

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

- **Apply integrated financial, accounting, taxation and assurance principles** that respond to diverse business contexts, demonstrating critical thinking, creativity and adaptability in dynamic environments.
- **Demonstrate ethical awareness and professional conduct**, identifying ethical threats, implementing appropriate safeguards, and reflecting on the social responsibility and ethical decision-making required of professional accountants and business leaders as part of an ongoing professional development journey.
- **Apply principles of risk management, corporate governance, and strategic analysis** to evaluate organisational challenges and contribute to sustainable business leadership across multiple sectors.
- **Apply management accounting and financial management principles** to support strategic financial decision-making and provide context-specific advisory services.
- **Interpret and apply South African tax legislation**, including relevant acts and practice notes, to determine tax liabilities and explain the principles underpinning taxation in various business contexts.

- **Compile, interpret and critically evaluate financial statements** in accordance with applicable financial reporting frameworks and user needs, demonstrating technical competence and analytical insight.
- **Analyse and apply external auditing principles and processes**, from planning through execution to reporting, with consideration of legal, regulatory and technological factors affecting audit practice.

PROGRAMME STRUCTURE

Module name	Compulsory/Elective	Credits
Financial Reporting FREP01-8	Compulsory	30
Taxation TAXA01-8	Compulsory	30
Management Accounting & Finance MACF01-8	Compulsory	30
Corporate Governance & Auditing CGAU01-8	Compulsory	30

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.

MODULE DESCRIPTIONS

Each module aims to develop students' conceptual reasoning and analytical skills through the application of technical principles to authentic business and economic scenarios, so that students are prepared for the level of problem-solving, creativity, learning, resilience, ethical behaviour and adaptation required in the working world for them to lead and add value. Thus, each module prepares students to be effective in fulfilling the various aspects of the role of an entry-level chartered accountant.

Financial Reporting FREP01-8
This module focuses on the application of International Financial Reporting Standards (IFRS), at an advanced level, in preparing, critically evaluating and interpreting financial statements. This includes content relating to all aspects of businesses' financial statements, both at an individual financial statement level and at a group financial statement level.

Taxation TAXA01-8
This module focuses on the advanced application of taxes and duties levied in accordance with South African tax legislation, including relevant acts and practice notes. This includes content relating to taxation of companies, trusts and individuals.

Management Accounting & Finance MACF01-8

This module focuses on providing practical tools to support applied and advanced analytical reasoning and contribute to effective financial management and decision-making in the context of real-world scenarios. The module draws on a broad understanding of the economy and risk management, and includes content related to financial decision-making, financial structuring, budgeting and valuations.

Corporate Governance & Auditing CGAU01-8

This module provides a comprehensive background to the external audit process (including different types of external audits), corporate governance and company-related legislation that can be applied to various business scenarios. The content focuses on the audit process, computer auditing, the legal and regulatory environment and corporate governance.

MINIMUM ADMISSION REQUIREMENTS

The minimum admission requirement for the PGDip (Accounting) is a SAICA-accredited Bachelor of Commerce degree or SAICA-accredited bridging programme, with a gap from the year of completion of no greater than last three years. (For example, a student wishing to start the PGDip (Accounting) in February 2026 should have completed their SAICA-accredited undergraduate degree or bridging programme no later than the end of 2022.)

Generally, any gaps in study longer than three years result in students struggling if they enter the PGDip (Accounting) directly, and we therefore require that such students first complete our six-month Bridging programme before advancing to the PGDip (Accounting).

Meeting the minimum admission criteria does not lead to automatic acceptance. A limited number of students are enrolled each year according to an analysis of their academic history and propensity for success (refer to the factors considered), as well as the institution's enrolment plan and the available capacity in respect of teaching infrastructure and human resources.

Students will be selected based on a combination of the following criteria:

- Average mark across major NQF 7 modules in the undergraduate degree – the higher the marks, the better.
- Time taken to complete the undergraduate degree – the shorter the time taken, the better.
- Any academic inactivity in accounting-related studies – ideally, students should have no gaps in study and they should be up to date with the latest legislation. Generally, any gaps in study longer than three years result in students struggling if they enter the PGDA directly, and we therefore require that they first complete our six-month Bridging programme.
- Average mark across modules if previously attempted a PGDip (Accounting)/CTA programme – generally, having attempted a CTA before is an advantage if the average was above 36%.

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

Other / International certificates

Given the requirement for students to have completed a SAICA-accredited qualification to gain entrance to the PGDip (Accounting), it is not expected that students with foreign qualifications will be eligible for this programme.

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.

Click on RPL School of Professional Accounting to view the RPL requirements for accounting programmes.

RULES OF PROGRESSION

To complete the PGDip (Accounting), all four modules must be passed.

To progress to SAICA's IAC, all four modules must be passed in the same academic period (which comprises a summative exam and the supplementary exam immediately thereafter).

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 one year and a maximum of three years.

To complete the programme in the minimum one-year 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' one-year CTA programmes.

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 two years. Two concurrent modules are taken in year

1 (MACF01-8 and CGAU01-8) and two concurrent modules are taken in year 2 (FREP01-8 and TAXA01-8). To progress to SAICA's IAC, all four modules must be written and passed at the end of year 2 in the same exam sitting (irrespective of prior results). Students who are unsuccessful in year 2 repeat the second year of the half workload and are not required to repeat year 1 if there are no gaps in their studies.

MODE OF DELIVERY

The Department of Higher Education and Training has registered the programme, and the Council on Higher Education has accredited the programme, for delivery via distance learning.

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.

For more information, such as tips to help prevent technical issues during an online proctored assessment, visit Technical requirements.

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, which 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*.

ASSESSMENT

Each module is assessed via four 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.

Students may participate in live online sessions for each module.

Students will write 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% in order to pass each module.

CERTIFICATION

On successful completion of the qualification, the student will receive a Postgraduate Diploma in Accounting, NQF Level 8 (credits: 120). The Postgraduate Diploma in Accounting is accredited by the Higher Education Quality Committee of the Council on Higher Education (CHE) and the South African Institute of Chartered Accountants (SAICA).

FURTHER STUDIES

The programme is at NQF level 8 and it will provide for articulation options into NQF level 9 programmes.

- Successful completion of the PGDip (Accounting) in one sitting allows students to write SAICA's first qualifying examination, namely the Initial Assessment of Competence (IAC), in partial completion of the Chartered Accounting qualification (other requirements for the Chartered Accounting qualification are appropriate work experience and specialist study towards SAICA's second qualifying examination).
- The completion of the PGDip (Accounting) meets the minimum requirements for admission to a cognate coursework or research Bachelor of Commerce Honours or Master of Commerce or Business at NQF level 9. Potential Master of Commerce specialisations may include Financial Accounting/Reporting, Tax, Management Accounting, Finance, Corporate Governance and Auditing. Other wider articulation opportunities also include areas of management and leadership such as Milpark's Master of Business Administration.

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 students' own account. The prescribed booklist will be available on *myMilpark* on registration.

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.