

Online Short Programme In
ADVANCED ACCOUNTING

Recognised
RECOGNISED
AGA(SA)
ACADEMIC
PROVIDER

Mode of Learning:
Immersive Online Learning

Become More.

1 Programme Purpose

The **Online Short 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)). Furthermore, this **Bridging programme** is recognised by the **South African Institute of Chartered Accountants** (SAICA) for **Associate General Accountant** (AGA(SA)) purposes.

Learn More



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.



Enable students with **non-SAICA accredited** degrees to register with SAICA as an Associate General Accountant (South Africa) (AGA(SA).



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 SAICA's** competency framework and curriculum requirements.

The Bridging programme offers a pathway to Milpark's SAICA-endorsed 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-endorsed 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**. It also acts as a "conversion course" enabling students with **non-SAICA accredited degrees to register with SAICA as an AGA(SA).**



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 considers 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 semester 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 Module **Descriptions**

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.**

Become More.

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-endorsed** institution. If the undergraduate qualification is not from a **SAICA-endorsed** institution, the applicant would need to demonstrate that their undergraduate qualification is sufficiently 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 l**aptop 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, 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 Success and Wellness Advisors. All support services are available to registered students via **myMilpark (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 Online Short 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.**

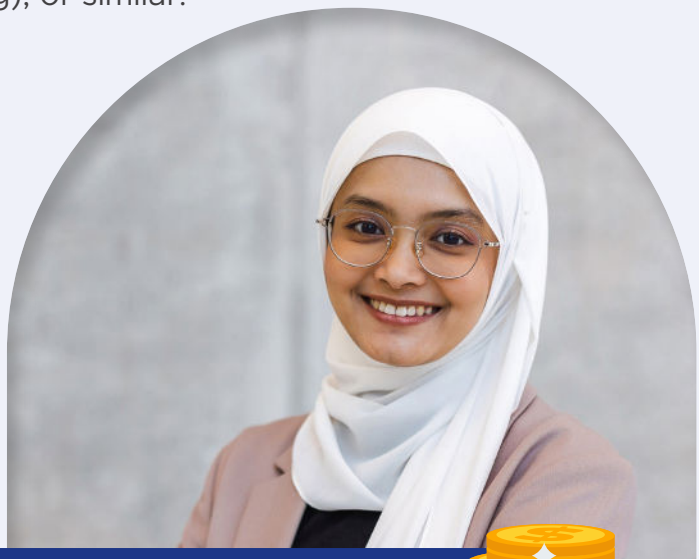
12 Certification

Students who complete the programme successfully will receive a certificate for the **Online Short 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 SAICA's** AGA(SA) and CA(SA) designations. It **prepares students for selection onto** a SAICA-endorsed PGDip (Accounting), from which students can progress to SAICA's **first qualifying examination**, the Initial Assessment of Competence (IAC), 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.**

GET IN

Touch

MILPARK EDUCATION
Incorporating ca·connect

immersive online

Website:

www.milpark.ac.za

Apply Now

Helpdesk

Enquiries

Tel: (086) 999-0001
Deneb House
3rd Floor | 368 Main Road
Observatory | Cape Town
7925 | PO Box 44235
Claremont | 7735

Become More.