



QUALIFICATION: Bridging Programme for the Bachelor of Commerce in Accounting
MODE OF DELIVERY: DISTANCE LEARNING ONLINE

DESCRIPTION AND PROGRAMME PURPOSE

The SAICA-accredited Bachelor of Commerce (BCom) in Accounting degree has a minimum admission requirement in respect of Mathematics (see below). The Bridging Programme offered by Milpark Education will assist students to achieve the minimum admission requirement and enable them to enrol for the BCom in Accounting degree. This programme is designed for students who achieved a bachelor's pass in their Senior Certificate or National Senior Certificate examination, but did not meet the minimum Mathematics requirement. Students who pass the relevant modules in the Bridging Programme will receive credits towards the BCom in Accounting degree. For those who successfully complete it, this Bridging Programme is therefore a step towards completing the first year of the BCom in Accounting degree.

The minimum requirements for admission to the SAICA-accredited BCom in Accounting degree are as follows:

If the candidate matriculated in 2007 or earlier

1. A Senior Certificate with matriculation endorsement/exemption for degree studies. Candidates who have a Senior Certificate but who do not meet the matriculation endorsement/exemption requirements stated above, may apply to Universities South Africa (USAf), for mature age exemption (<https://mb.usaf.ac.za/>).
- and
2. A symbol of E or higher for Mathematics on HG, or a symbol of D or higher for Mathematics on SG. Candidates who do not meet the Mathematics requirement may be offered admission on condition that they successfully complete the BCom in Accounting Bridging Programme, if they have achieved at least a symbol of E on HG or a C on SG in any two of the following subjects:
 - Economics
 - Business Economics
 - Accounting
 - Physical Science or Physics/Chemistry
 - Natural Science or Biology.

If the candidate matriculated in 2008 or later

Candidates who matriculated in 2008 or later require:

1. A National Senior Certificate (NSC) with a minimum of 50% in four NSC 20-credit subjects,* including English (at Home Language level) as the language of instruction at Milpark Education, as certified by Umalusi. A minimum mark of 60% for English at First Additional Language level will be expected where candidates did not complete English at Home Language level. *Life Orientation is not a 20-credit-bearing subject.
- and
2. A minimum mark of 50% for Mathematics or 70% for Mathematics Literacy.

Candidates who do not meet the Mathematics requirement but who have achieved a minimum mark of 50% or higher in any two of the following subjects may be offered admission on condition that they successfully complete the BCom in Accounting Bridging Programme:

- Economics
- Business Economics
- Accounting
- Physical Science or Physics/Chemistry
- Natural Science or Biology.

Candidates who have completed a relevant Higher Certificate (NQF 5) or Diploma (NQF 6) in the field of business or commerce with specialist modules in accounting, may also be admitted to the BCom in Accounting degree.

WHO SHOULD ENROL

The Bridging Programme is designed to improve the mathematical abilities of students intending to enrol for the SAICA-accredited BCom in Accounting degree, and runs for a full semester, only on the Distance Learning Online study mode. A combination of foundational and core skills derived from the compulsory modules built in the semester of study will ensure that students adapt effectively in the full BCom in Accounting degree.

PROGRAMME OUTCOMES

Successful completion of this programme should enable the student to:

1. Demonstrate a basic understanding of the accounting profession and business landscapes with a South African focus, and information technology (IT) in business.
2. Demonstrate a broad conceptual understanding of basic financial reporting principles.
3. Demonstrate understanding of basic principles of mathematics to summarise and analyse financial and business data.

PROGRAMME STRUCTURE

The programme consists of four compulsory modules. The modules are offered in both semesters during a year. Candidates must register for *Introduction to Professional Accounting Studies IPAS01-5* upon initial registration. *Introduction to Professional Accounting Studies IPAS01-5* is presented first, over six weeks, as it must be attempted by all students before any other modules, whereafter the other three modules are presented simultaneously over the remainder of the semester.

	Modules
Compulsory	<ul style="list-style-type: none">• Introduction to Professional Accounting Studies IPAS01-5 (15/5)• Digital Skills for Financial Analysis DSFA01-5 (10/5)• Financial Reporting Principles FRPR01-5 (10/5)• Mathematical Principles for Financial Analysis MPFA01-5 (10/5)

MODULE DESCRIPTIONS

Introduction to Professional Accounting Studies IPAS01-5

The six-week introductory [foundational] module to the Bachelor of Commerce in Accounting degree introduces students to the accounting profession and business landscapes with a South African focus. Ethics and values, digital skills and personal reflection skills are themes embedded throughout the module. Upon completion of this module, students will be able to apply some of the essential digital skills required for the degree; articulate the importance of ethics and values in their own lives, in business and in the profession; demonstrate awareness of a typical business growth journey and the possible roles for professional accountants throughout this journey; and articulate the primary considerations when starting a business and preparing a basic business plan.

Digital Skills for Financial Analysis DSFA01-5

This module provides a broad introduction to information technology (IT) in business. Using integrated case studies, the module introduces the theoretical considerations in relation to IT hardware and software, its various capabilities, how information (data) is processed, data governance, viruses and data risks within a business context. The practical aspect of the module includes applying basic functions and formulae to business data using Microsoft Excel.

Financial Reporting Principles FRPR01-5*

The aim of this module is to provide a broad conceptual understanding of basic financial reporting principles. Using practical examples in a business context, students identify and classify the elements of the annual financial statements and demonstrate understanding of the accounting framework and the components of annual financial statements. The module also introduces the practice of closing journal entries in accordance with the accrual basis of accounting as they relate to practical business transactions.

**Students who passed accounting in grade 12 and who score 80% or higher for an accounting assessment written in the last week of the IPAS01-5 module, will be exempt from this module.*

Mathematical Principles for Financial Analysis MPFA01-5

The module emphasises the use of basic principles of mathematics to summarise and analyse financial and business data. Students apply a range of mathematical techniques to real-life business examples. The module also provides students with a basic understanding of the theory of interest for application to relevant business transactions.

ADMISSION REQUIREMENTS

Candidates who have achieved a Senior Certificate or a National Senior Certificate with a bachelor's pass, but do not meet the Mathematics requirement set by Milpark for admission onto the BCom in Accounting degree, may be admitted to the Bridging Programme, provided that they have achieved at least a symbol of E on HG or a C on SG with their Senior Certificate or a minimum mark of 50% or higher with their National Senior Certificate in any two of the following subjects:

- Economics
- Business Economics
- Accounting
- Physical Science or Physics/Chemistry
- Natural Science or Biology.

MODE OF DELIVERY

This Bridging Programme is only available in the Distance Learning Online mode of delivery.

STUDENT SUPPORT

Comprehensive student support services are available. Students are provided with administrative support by Student Services. Lecturers will present a compulsory weekly online class per module. Students will have an option to attend class during normal business hours or after business hours. Interactive group discussions allow students to learn from lecturers and peers. Students have access to lecturers with whom they can interact individually during online lecturer consultation sessions. Students who experience study and/or personal problems have access to a student support adviser. All support services are available to registered students via *myMilpark (myCourses)*.

LIBRARY ACCESS

The Milpark library provides access to eBooks in a virtual library called Cyberlibris (Scholartext). Lecturers may create smart bookshelves per course or module for students to access (these shelves can contain prescribed and recommended books). Students can also create their own personal smart bookshelves containing resources for their studies. Having access to a digital library means that thousands of students can access books and resources from anywhere at the same time online. There is no need to make reservations and requests, and no limit to the time a student has to access a book. With the implementation of Cyberlibris, students also have

access to full-text resources via ProQuest (global), Emerald (global), Ebsco (global) and Sabinet (South African publications) to assist with research and to enrich their learning experience. Access to the library is included in the module fee.

RULES OF PROGRESSION

Compulsory modules must be completed by all students, in order to be admitted to the BCom in Accounting degree. Candidates will receive credits for the relevant modules passed, when they enrol for the BCom in Accounting degree.

Candidates may NOT register for any other modules unless they have registered for *Introduction to Professional Accounting Studies IPAS01-5*.

ASSESSMENT

Formative assessment contributes 50% to the final mark. It consists of a combination of assignments and tests. The exact formative structure per module will be communicated to the student at the start of each module.

Students will complete a final, summative assessment per module at the end of each module, which contributes 50% towards the final mark. Students need to obtain a sub-minimum mark of 40% in the final, summative assessment and an overall mark of 50% in order to pass the module.

Selective formative and most summative assessments will be written online via remote proctoring.

DURATION

The duration of this Bridging Programme is six months.

CERTIFICATION

On successful completion of the programme, the student will be entitled to be admitted into the SAICA-accredited Bachelor of Commerce in Accounting degree, as accredited by the Higher Education Quality Committee of the Council on Higher Education (CHE).

FURTHER STUDIES

Milpark Education is committed to the process of lifelong learning and opening access to higher education. The programme will provide for articulation into the Bachelor of Commerce in Accounting degree, NQF level 7.

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. The prescribed book list 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.