

**RHODES UNIVERSITY**

*Where leaders learn*

**DEPARTMENT OF ACCOUNTING  
STUDENT HANDBOOK  
2024**



**VISION STATEMENT**

To be acknowledged as a leading centre of excellence in Accountancy.

**MISSION STATEMENT**

The Department of Accounting acknowledges South Africa's fractured history and the diversity of its cultures and seeks to educate its students within the framework of a non-racial, non-sexist, and socially just environment in line with the principles and values enshrined in the South African Constitution. We strive to advance transformation by recognising the potential of each student, to produce graduates who will actively contribute to the economic development of South Africa and the African continent, who are critical thinkers, ethically principled, engaged, and articulate. Furthermore, we strive to produce graduates with an appreciation for scholarly development and research in Accountancy, who are committed to continuing professional development, community engagement, and professional interaction, with skills and value sets that will enable them to be environmentally responsible, positive contributors to society.

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Dear Reader

Thank you for your interest in Rhodes University and the Department of Accounting. We have compiled this guide to give you a comprehensive overview of the Department, our courses, our teaching approach, and the various programmes that we offer.

Our Department comprises three administrators and fourteen academics, all of whom are fully committed to our students' learning, growth, and development. We have a unique opportunity to provide a quality education to our students due to the situation of the University, the layout of campus and our small class sizes, and we encourage you to familiarise yourself with the contents of this Handbook so that you can take maximum advantage of the offerings of the Department and the Rhodes environment.

We welcome you to Rhodes University and hope that you find this booklet informative.

Best wishes,

Edward Horn  
Head of the Department of Accounting

## INTRODUCTION

The staff of the Department of Accounting welcome you as a student or prospective student. We trust that your studies under our guidance will be satisfying, rewarding and, above all, successful. We are serious about our mission, as set out on the first page of this document. We will fulfil our commitment to ensuring your success and would expect you to fulfil your commitment to your studies.

Accounting and the related disciplines of Auditing, Taxation and Management Accounting and Finance presented in the Department are challenging subjects. To study these subjects, requires a rigorous approach. This approach and some advice on how to achieve success are given in this Handbook. If you follow the guidelines and put in an adequate amount of honest hard work, you are almost assured of passing. There is no reason why you cannot enjoy all that Rhodes University has to offer by way of sport, cultural and social activities and still be successful in your studies. It all depends on getting your priorities right and managing your time sensibly. A leader, and a winner is a person who can get that balance right. Don't wake up just before the examinations regretting a wasted year, or perhaps facing exclusion from the university.

The staff in the Department (details about the staff are given on page 4) have an open-door policy, as far as is possible, bearing in mind that we have many other duties. We encourage students to ask questions, challenge their lecturer's viewpoints and provide constructive criticism of study material, lectures, and tutorials. This must obviously take place within the parameters of good manners and acceptable standards of discipline and behaviour. We also believe in transparency and fairness. You are preparing to enter a profession in which ethics plays a cardinal role. We, as a Department, abide by our ethical code both in the letter and the spirit, and we expect our students to do the same.

This Handbook contains **very important information** for your studies. You are expected to read it carefully and understand and remember the contents. We will not accept as an excuse the fact that you have either not read it or have forgotten its contents.

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BCom (Stell), BComptHons (UNISA),  
MCom (Rhodes), CA(SA)

Head of Department  
Lecturer: Principles of Professional Accountancy,  
Taxation 4 and Postgraduate Diploma in Taxation  
Academic Leader: Taxation  
Research Supervisor: Taxation

Mr R Poole (Senior Lecturer)  
MCom (Taxation) (Rhodes), CTA(SA)

Deputy Head of Department  
Lecturer: Taxation 4 and Postgraduate Diploma in Taxation  
Course Coordinator: Postgraduate Diploma in Taxation  
Research Supervisor: Taxation

Professor EM Stack  
DCompt (UNISA)

Research Supervisor: Taxation

Professor KW Maree  
MCom (Rhodes), CA(SA)

Lecturer: Accounting 3 and 4  
Course Coordinator: Postgraduate Diploma in  
Accountancy  
Course Coordinator: Accounting 4

Mrs L Khomo (Senior Lecturer)  
PGDipAccSc (UNISA), CA(SA)

Lecturer: Taxation 3  
Course Coordinator: Taxation 3

Mr BS Mabaso (Senior Lecturer)  
BAccSci (Wits), HDipAcc (Wits),  
MCom (Taxation) (Rhodes),  
BTh (TEEC), CA(SA)

Lecturer: Accounting 3 and 4  
Academic Leader: Financial Accounting  
Research Supervisor: Taxation  
Course Coordinator: Accounting 3

Ms A Mgidlana (Senior Lecturer)  
BCom (NMMU), ADA, PGDA/CTA (UFH),  
Hons Tax (UFH), CA(SA)

Lecturer: Management Accounting and Finance 3 and 4  
Course Coordinator: Management Accounting and  
Finance 3

Mrs N Mrubata-Mhlebi (Senior Lecturer)  
PGDA (CTA) (UCT), CA(SA)

Lecturer: Auditing 3  
Course Coordinator: Auditing 3

Ms W Ndou (Senior Lecturer)  
BCom (Rhodes), PGDipAcc (Rhodes),  
MCom (Rhodes), CA(SA)

Lecturer: Accounting 1, 2 and 3  
Course Coordinator: Accounting 101

Ms S Pretorius (Senior Lecturer)  
BCom (Rhodes), PGDipAcc (Rhodes),  
MCom (UCT), CA(SA)

Lecturer: Principles of Professional Accountancy,  
Auditing 3 and 4  
Academic Leader: Auditing

Mr T Tekolo (Senior Lecturer)  
Honours in Chartered Accountancy  
(CTA) (NWU), CA(SA)

Lecturer: Taxation 3 and Principles of Professional  
Accountancy  
Third Year Coordinator

Ms L Thindisa (Senior Lecturer)  
BAccSc (Wits), HDipAcc (Wits), CA (SA),  
MCom (Taxation) (UP)

Lecturer: Accounting 3 and 4

Mr D Waters (Senior Lecturer)  
BCom (Rhodes), PGDipAcc (Rhodes)  
Registered Tax Practitioner – SARS, CA (SA)

Lecturer: Principles of Professional Accountancy and  
Management Accounting and Finance 3  
Course Coordinator: Principles of Professional  
Accountancy

Mr MR Hockly (Lecturer)  
BCompt (Hons) (UNISA)

Lecturer: Accounting 1, 2 and Principles of Professional  
Accountancy  
Course Coordinator: Accounting 102 and 2  
Tutor Coordinator

Professor GA Bartlett (Contract Lecturer)  
MCom (Management Accountancy), ACMA CGMA

Lecturer: Management Accounting and Finance 4

Mrs M Hepple

Office Administrator

Mrs C Jackson-Moss

Administrative Assistant

Ms Q Jali

Secretary

## COURSES OFFERED IN THE DEPARTMENT

The University Calendar details the regulations which govern the choice of courses for certain degrees offered in the Faculty of Commerce. Students who are uncertain as to the correct combination of courses, should seek an interview with either the Dean of the Faculty of Commerce or the Faculty Officer in the Main Building. The following courses are offered in the Department:

<b>Accounting 1</b>	This consists of two semester courses. The second semester offers students an option to choose to do Accounting 102 or Accounting 112. Students wishing to continue with Accounting beyond the first year must register for Accounting 102. Those who do not wish to continue with Accounting beyond the first year may elect to do Accounting 112. Accounting 1 forms part of the BCom and BBusSc programmes and may be taken as a first-year course leading to a major in Accounting; as a course component of other BCom degrees or as a course component of any other degree programme.
<b>Accounting 2</b>	This is a one-year course, and forms part of the degree programmes referred to under Accounting 1.  <i>Certain requirements in relation to the final results for this course are stipulated in order to be admitted to the Postgraduate Diploma in Accountancy (refer to the Rhodes University Calendar).</i>
<b>Accounting 3</b>	This is a one-year course taken as a major for the BCom (Accounting) Degree (refer to the Rhodes University Calendar).
<b>Accounting 4</b>	This is a fourth-year course, forming part of the one-year Postgraduate Diploma in Accountancy and the BCom (Honours) degree (see below).
<b>Principles of Professional Accountancy</b>	This is a second-year course taken in conjunction with Accounting 2. The course introduces students to the context of business and prepares students for their third and fourth years of study.
<b>Auditing 3</b>	This is a third-year course. Students must have passed Principles of Professional Accountancy and Accounting 2 before being eligible to register for Auditing 3. Also refer to the note on Taxation 3.
<b>Auditing 4</b>	This is a fourth-year course, forming part of the Postgraduate Diploma in Accountancy and the BCom (Honours) degree.

<b>Management Accounting and Finance 3</b>	This is a third-year course. Students must have passed Principles of Professional Accountancy and Accounting 2 before being eligible to register for Management Accounting and Finance 3. Also refer to the note on Taxation 3.
<b>Management Accounting and Finance 4</b>	This is a fourth-year course, forming part of the Postgraduate Diploma in Accountancy and the BCom (Honours) degree.
<b>Taxation 3</b>	This is a third-year course. Taken in conjunction with either Auditing 3 or Management Accounting and Finance 3, the two courses form a major for the BCom degree. Accounting 3, Taxation 3, Auditing 3 and Management Accounting and Finance 3, are compulsory courses for acceptance into the Postgraduate Diploma in Accountancy and the BCom (Honours) degree. Taxation 3 is a compulsory course for acceptance into the Postgraduate Diploma in Taxation. Students must have passed Principles of Professional Accountancy and Accounting 2 before being eligible to register for Taxation 3.
<b>Taxation 4</b>	This is a fourth-year course, forming part of the Postgraduate Diploma in Accountancy, the Postgraduate Diploma in Taxation and the BCom (Honours) degree.
<b>Postgraduate Diploma in Accountancy</b>	This diploma is accredited by the South African Institute of Chartered Accountants for admission to SAICA's Initial Test of Competence (ITC); however, the diploma does not confer any professional rights. Graduates are entitled to complete their SAICA training contracts in three years instead of five.
<b>Accounting Honours</b>	The Accounting Honours programme consists of six one-year papers: papers 1 to 4 are the same as the four courses for the Postgraduate Diploma in Accountancy; paper 5 comprises a Research Methodology course and paper 6 is a research essay on a topic approved by the supervisor.
<b>Postgraduate Diploma in Taxation</b>	<p>This may be taken as a "stand-alone" course and, for those students enrolled for the MCom (Taxation) programme, as an alternative exit point. Those MCom students who do not wish to submit a full dissertation are required to pass the coursework component, the two examination papers, submit a research essay and are awarded the Postgraduate Diploma in Taxation.</p> <p>Applicants from other institutions require a degree at level 7 on the National Qualifications Framework, and all applicants must have passed with a mark of at least 65% for Taxation 3 (or equivalent), for admission to the programme.</p>
<b>Master of Commerce (Taxation)</b>	The MCom (Taxation) by coursework and thesis is an eighteen to twenty-four month programme, consisting of a coursework component and a dissertation of limited scope. The coursework is made up of eight compulsory modules on various tax topics, and a ninth dealing with the introduction to research methodology. Assignments on the modules are usually submitted during the first fourteen months. Two three-hour papers are written at the end of the first fourteen months. A mini thesis on a topic approved by the course leader completes the programme.
<b>Doctor of Philosophy (PhD)</b>	The PhD programme comprises a thesis in any of the four sub-disciplines presented in the Department, subject to the availability of supervisors.

### **BCom (Accounting) Curriculum**

The full curriculum for the BCom (Accounting) degree is available in the Rhodes University Calendar.

The Calendar also sets out the pre-requisites for admission to the various courses offered in the Department.

The RU Calendar can be found here: <https://www.ru.ac.za/diaryanddates/>

## **ACCREDITATIONS AND EXEMPTIONS**

### **South African Institute of Chartered Accountants (SAICA)**

The BCom (Accounting) and the Postgraduate Diploma in Accountancy (PDipAcc) presented in the Department of Accounting are accredited by SAICA for the purposes of admission to the Initial Test of Competence and ultimate qualification as a Chartered Accountant.

### **South African Institute of Taxation (SAIT)**

The Postgraduate Diploma in Taxation (PDipTax) is associated with the South African Institute of Taxation (SAIT). Successful completion of the PDipTax may lead to credits on the Occupational Certificate: Tax Professional (SAQA ID: 118776) offered by the SAIT. The successful completion of the Tax Professional Occupation Certificate may lead to membership of the SAIT, the largest tax controlling body most preferred by tax professionals.

## **SUBMINIMUM MARKS, REWRITES, SUPPLEMENTARY AND AEGROTAT EXAMINATIONS**

The following sub-minima apply in the circumstances set out below:

- Accounting 101:

A **subminimum of 35%** is required before a student may continue with the Accounting 102 or 112 programme. Students who obtain a mark **lower** than this may not proceed with Accounting 102 or 112 but may repeat Accounting 101 in the following year. Students who attain a mark of **between 40% and 49%** for Accounting 101 may sit the Supplementary Examination in August/September of the same year.

- Accounting 102/112:

Students who attain a mark **lower than 45%** for Accounting 102/112 may repeat the course in the following academic year (second semester). Students who attain a mark of **between 40% and 49%** may sit the Supplementary Examination early in the following year.

- Accounting 2:

Students who attain a mark **lower than 45%** will have to repeat Accounting 2 in the following academic year. Students who attain **between 40% and 49%** for their final

mark may sit the Supplementary Examination early in the following year.

Students must obtain a mark of at least 60% for Accounting 2, and have passed all other second-year courses in the curriculum, if they wish to register for all four of the “big 4” subjects (Accounting 3, Auditing 3, Management Accounting and Finance 3 and Taxation 3) simultaneously in third year. Students who attain **between 50% and 59%** for their final mark may sit the Supplementary Examination early in the following year to try and improve their mark to achieve the subminimum 60% referred to above.

- Principles of Professional Accountancy:

Students who attain a mark **lower than 45%** will have to repeat Principles of Professional Accountancy in the following academic year. Students who attain **between 40% and 49%** for their final mark may sit the Supplementary Examination early in the following year.

- Accounting 3, Taxation 3, Auditing 3, Management Accounting and Finance 3:

Students who attain **less than 45%** must repeat the course the following year. Students who attain **between 40% and 49%** for their final mark, may sit the Supplementary Examination early in the following year.

- *Aegrotat* examinations

*Aegrotat* examinations are granted to students on special grounds, as outlined in Rules G.39 to G.43 of the Rhodes University Calendar. *Aegrotat* examinations are applied for on ROSS.

- ***Postgraduate Diploma in Accountancy***

Admission to the Postgraduate Diploma in Accountancy, and the Honours programmes:

To be accepted into these programmes, students should have a bachelor's degree and have to pass all third-year subjects in the same year and obtain the following sub-minima:

**Rhodes graduates:** An average of at least 58% across all four courses with a subminimum of 55% in each. All subjects at third year level must be taken in the year prior to entry into the programme. Supplementary/re-examination results will not be considered in reviewing the application.

**Graduates from other universities:** A SAICA accredited undergraduate degree with a minimum of 60% in each of the SAICA accredited third-year courses. (Accounting 3, Auditing 3, Management Accounting and Finance 3, Taxation 3).

#### ETHICS:

Compliance with the following fundamental ethical principles, based on principles prescribed by the SA Institute of Chartered Accountants:

- (1) Integrity – to be straightforward and honest in all academic, professional and



business relationships.

- (2) Professional Behaviour – to comply with relevant laws, regulations, and student disciplinary codes, and avoid any action that discredits the profession.

- **Postgraduate Diploma in Taxation**

BCom Degree with Accounting 3 as a major and a minimum of 65% for Taxation 3.

- **Accounting Honours**

**Rhodes Graduates:** As for the Postgraduate Diploma in Accountancy with 60% subminimum.

**Graduates from other universities:** As for the Postgraduate Diploma in Accountancy with 65% subminimum.

Please note that students who have been involved in any behaviour that could be considered unethical, will automatically be disqualified from any postgraduate studies in the Department.

## MARK AGGREGATION

Accounting 1 is presented in the Department of Accounting by way of two semester courses. Accounting 1 therefore has the following possibilities regarding aggregation of marks for credit purposes:

A mark of between 40% and 49% for Accounting 101, together with a corresponding mark of 51% and above for Accounting 102 and an aggregate mark of 50%, confers a **continuing credit** (coded as ACR on your report). The rationale is an aggregate mark of 50%, with an improvement in the second semester. A student receiving an ACR obtains a credit for Accounting 1 and may continue with Accounting 2.

A mark of 51% and above for Accounting 101, together with a corresponding mark of between 40% and 49% for Accounting 102, and an aggregate mark of 50%, confers a **non-continuing credit** (coded as NCR on your report). The rationale is an aggregate mark of 50%, but a deterioration in the second semester. A student receiving an NCR obtains a credit for Accounting 1 but may not continue with Accounting 2.

A mark of between 40% and 49% for Accounting 101, together with a corresponding mark of 51% and above for Accounting 112, and an aggregate mark of 50% confers a **non-continuing credit** (coded as NCR on your report).

A mark of 51% and above for Accounting 101, together with a corresponding mark of between 40 and 49% for Accounting 112, and an aggregate mark of 50% confers a **non-continuing credit** (coded as NCR on your report).

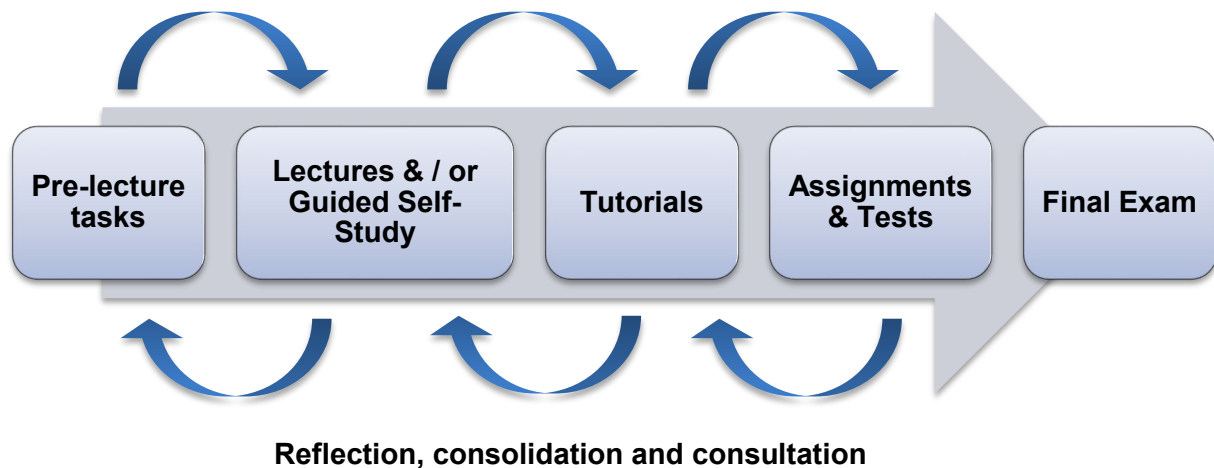
Any student attaining 45% or more in Accounting 101, 102 or 112 who wishes to improve their marks may sit the Supplementary Examination, even though they have a credit (ACR or NCR) for Accounting 1. In this way, a student with an NCR (for Acc 102) may obtain a continuing credit.

## LECTURES, TUTORIALS AND TUTORS

The Department's teaching and learning policy is based on the following principles:

1. The Department will abide by all relevant universities policies, including:
  - Curriculum development and review
  - Assessment of student learning
  - Evaluation of teaching and course design
  - Plagiarism
  - External examining
2. Learning is outcomes-based where outcomes are informed by graduate attributes and competencies defined in the SAICA competency and CA2025 frameworks.
3. Our teaching and learning approach is student-centred, where students are active participants and learning is largely self-directed with the lecturer taking the role of facilitator.
4. Emphasis is placed on developing the students' understanding of the fundamental concepts in the discipline to ensure that they are able to build knowledge and apply knowledge at the professional level. Simply transferring a body of knowledge to learners in the field of accountancy would be inappropriate. Lecturers on the various courses will clarify what the fundamental concepts are; and what the problem areas are and how they should be addressed.
5. Scaffolding is used to ensure alignment between lectures, tutorials and formative and summative assessments.
6. Lectures, tutorials, readings, tutorials/assignments, one-on-one consultation, and self-study are the main teaching and learning methods. A wide range of methods, incorporating ICT as appropriate, are employed to address the needs of our diverse student population and to fully embrace the ideals of the competency framework.
7. We develop skills required for life-long learning by exposing students to current developments, providing them with relevant readings and specific interventions, such as discussion opportunities in lectures and tutorials.
8. Curricula are reviewed on an annual basis within the Department and less regular reviews are also done through the SAICA accreditation and processes of the various professional bodies.
9. We incorporate both formative and summative assessments in all our curricula. Written tests and examinations will comprise a significant proportion of assessments; however, to ensure all knowledge and skills required are appropriately assessed, our assessment strategy will encompass wider forms of assessment, such as:
  - Group assignments
  - Case studies
  - Debates
  - Presentations
  - Reading assignments
  - Comprehension tests
  - Quizzes

The teaching and learning principles detailed above are formalised into the following teaching and learning model that is implemented in all Department of Accounting courses:



### **Pre-lecture tasks**

Pre-lecture tasks will be set, to be completed by the start of most weeks during term times. These may include tasks such as pre-reading, research on the internet, watching screencasts or recorded videos or completing an on-line quiz.

The main objective of the pre-lecture tasks is to lay an initial foundation so that the lecture can focus on building an understanding of the key principles of a topic.

Once students have completed the pre-lecture tasks, but prior to attending the lecture, they are expected to set aside time to reflect on and consolidate their learning from the pre-lecture tasks. This will involve summarising the key learning points/principles from the pre-lecture tasks and ensuring that you understand what you have learnt. Don't be tempted to make pages and pages of notes – rather focus on the key points. Mind maps are a useful tool for doing this as they assist with focusing on key principles and ideas.

Once you have completed the task, you should consider whether there are still any gaps in your understanding which you need to address through further study and/or consultation. At this stage students are expected to, as necessary, consult with a peer or their lecturer to address any problems they may have at this early stage.

### **Lectures**

The lecture timetable and venues are set out in the University Calendar. Lecturers in the individual courses may also provide details in course handouts.

Attendance at some undergraduate lectures is compulsory and it is obviously in your own interests to attend all lectures, please refer to the individual course outlines for DP requirements. Individual lecturers will take an attendance register at some or all lectures. Important information and announcements, the handing out of lecture examples and solutions and course material, the holding of unscheduled class tests and solutions to the tests and other important matters will be dealt with during the lectures, in addition to normal lectures on the course content. Lecturers and administrators will not repeat these matters and students who choose not to attend lectures will have to depend on friends to keep them informed.

Lecturers will not accept the fact that a student was not present at a lecture as an excuse for not being aware of, or failing to comply with, any matter. When lecturers are called upon, in borderline cases, to decide whether or not the benefit of the doubt should be given to a student (for example, where a student has a mark of 49%), attendance at lectures will be one of the factors taken into account to decide whether or not the student has applied themselves seriously to their studies.

Pre-reading is essential to prepare for lectures. Some lecturers require quizzes or similar mini tests to be completed before a lecture. Read your course packs carefully to ensure that you know what is required.

Students are urged to make the best use of their time in lectures. There is no point in simply being present at the lecture in body without concentrating on the lecture to the full. Whilst you are there, use the opportunity and save the time which you will have to spend later on your own getting to grips with the subject matter. Good time management is part of a successful study technique. Some lecturers will send sleeping students out of the class; others leave them to sleep in peace, provided they do not snore!

Participate in the lectures, ask questions when you don't understand. Read through the lecture material in advance. You will then know what you don't understand. At worst, read the lecture material through as soon as possible after the lecture, to consolidate your knowledge of new material. Frequent repetition is the key to memory.

Students may not eat or drink in class. Rowdy behaviour will not be tolerated, nor will talking to your friends while the lecturer is talking, or a student is asking or answering a question. Talking in class is not only discourteous to your lecturer, but unfair to students who are there to learn. Ask the lecturer the question, not your mate. Ringing cell phones and texting during lectures are not tolerated.

## **Tutorials**

Details about tutorial times and venues will be provided by individual lecturers. Attendance at tutorials **is compulsory** in most courses and non-attendance will mean that you will not earn a Duly Performed certificate and will not be allowed to sit for the examinations. A register is kept for that purpose. Only a leave of absence (LOA) granted by the Head of the Department will be accepted as a valid reason for non-attendance. You are expected to attend the **whole** tutorial period. You may not leave early, even if you have completed the tutorial assignment. The remainder of the time can be used to prepare for the next lecture or for doing revision.

Certain lecturers will expect you to hand in tutorial work before the tutorial session, which will then be discussed during the session. Other lecturers will expect you to have done the work before the tutorial session, at which the solutions will be discussed. Further work may be handed out to be completed during the tutorial session and *ad hoc* tests may also be set.

Lecturers are aware that certain students copy tutorial work from other students, or from solutions handed out in previous years. It is usually very obvious to the lecturer. In the first instance, we do not accept that students who are preparing to enter into a profession in which ethical conduct plays so important a role, may behave in this way. Copying also amounts to plagiarism, which is subject to disciplinary rules. The Department will not hesitate to apply the disciplinary rules strictly. This could mean that, at best, you could lose your DP. The fact that a student has been refused a DP is recorded on their permanent student record and remains there forever. Plagiarism is discussed later in this Handbook. Finally, even if you are not caught, you are fooling only yourself by copying someone else's work, as it will do you no

good in the long run.

Refer to the section on Plagiarism.

### **Tutors**

The Department makes extensive use of tutors and places great value on their services. We consider it to be a privilege for a student to be selected as a tutor, and we expect students to make themselves available for this duty. Students wishing to tutor must fill out an application form to tutor for one or more subjects and will be interviewed by the lecturer concerned.

Tutors are paid a fee for their services and may be expected to attend one or more formal training sessions during the year, in addition to subject-related consultations with the lecturers of the courses concerned. At the end of the year, tutors receive Tutor Certificates, which are important documents to include in a *Curriculum Vitae*. Students also find enormous benefits from the in-depth knowledge they gain of the subject matter they teach.

### **Student feedback of lecturers, course material, tests, examinations and of tutors**

Twice a year, students studying in the Department are asked to complete an evaluation questionnaire. This evaluation covers all aspects of your study, enabling you to express your opinion about the standard of the course, the lecturer, the tests, the examinations, and the tutors, as well as giving you the opportunity to make other comments.

Lecturers are also subject to a regular peer review of their lectures by a colleague or a member of the Centre for Higher Education Research, Teaching and Learning (CHERTL). This enables our peers to provide constructive criticism of our lectures, with a view to continuous improvement.

The final examinations for all courses are subject to moderation by external examiners who also check the standard of the marking.

These quality control measures are there to ensure that you are provided with the highest standard of teaching and assessment. We take your criticism seriously and try constantly to improve the educational experience of our students.

## **TESTS, YEAR MARKS, LEAVE OF ABSENCE AND EXAMINATIONS**

Generally, at least **four formal tests** are set for a full year course and **two formal tests** for a one-semester course. The marks obtained for the tests count towards the **semester mark** (in the case of Accounting 1) or the **year mark** (in the case of all other courses in the Department). Some courses have alternative assessments in the form of, for example, on-line assessments and projects that count towards the year or semester mark. Lecturers have the option to set informal tests, with or without warning, and allocate marks to tutorial work. Lecturers have the option to take the informal work into account as part of the semester or year mark as well.

Lecturers for the individual courses decide on the number of tests and their dates, times, and venues. Within parameters set by the Commerce Faculty and the University, lecturers for the individual courses decide what weighting will be given to each test or other component of the work, in determining the mark to be allocated to a student's work during the semester or the year. The aggregate of the semester or year mark and the examination mark determines the student's final mark and whether they pass, fail, or are granted a Supplementary Examination.

In the third-year courses, the **June examination mark** is also taken into account as part of the year mark and carries a fairly significant weighting.

Lecturers will inform students about the details relating to tests and other tasks, and the weighting of each component in the calculation of the year mark, in the course hand-outs or in subsequent documents or notices.

Students who do not sit a test or submit any other work counting towards the year mark, will **be given a mark of nil** for the test or task. The only exception to this rule is a **Leave of Absence** (LOA) granted by the Head of the Department, and usually only a doctor's certificate will be accepted as grounds for such leave of absence, in the case of medical illness. The Head of Department is not obliged to accept the doctor's certificate. In some cases, students present a doctor's certificate containing a statement such as: "I have been informed that Mr/Ms ..... was ill on the following date ..... and unable to sit the test/examination". A doctor's certificate of this nature will not be accepted. The certificate may also be contested on other grounds. If the LOA is granted the mark weighting applicable to the missed test will be added to the weighting of the semester end or year-end examination for purposes of calculating the final mark.

All applications for a Leave of Absence (LOA) must be done by completing an online Leave of Absence form. This application must be submitted by no later than 16h30 on the third working day after expiry of the period covered by the LOA. LOAs not submitted by this deadline will automatically not be granted. Saturdays, Sundays, and public holidays do not count as working days. Normal university vacations do count as working days.

**Note:**

1. Lecturers do not have the authority to grant LOAs.
2. Should you wish to appeal the decision not to grant a LOA, you must submit a written appeal to the relevant administrator by no later than 16h30 on the third working day after the LOA was not granted. Appeals not submitted by this deadline will automatically not be considered.
3. As examples:

<b>Missed event</b>	<b>Other relevant matters</b>	<b>LOA submission deadline</b>
Thursday afternoon	None	16h30 on Tuesday of the following week
Tuesday evening	None	16h30 on Friday of the same week
Wednesday morning	Monday of the following week is public holiday	16h30 on Tuesday of the following week
Friday afternoon	This is the last day of term	16h30 on Wednesday of the following week, which is during a university vacation

**No make-up tests are set for students who miss a test for any reason.**

The rules relating to Supplementary Examinations have been discussed earlier in the Handbook. An *aegrotat* examination may be granted to a student on the grounds of ill health

or other sufficiently serious grounds, and subject to the submission of the required documents as proof. These examinations are written at the same time as the Supplementary Examinations. **Applications for *aegrotat* examinations are dealt with by the Registrar's Division.**

The Commerce Faculty does not grant a re-mark (that is a re-examination of scripts) to students who are not satisfied with their examination result. Students may apply for a recount of the marks (a simple arithmetical procedure to ensure that all marks have been included and counted in the final mark), subject to payment of the prescribed fee. Students may contact their individual lecturers, who will be prepared to give them the marks obtained for each of the questions so that they can get an idea of where they went wrong. Students can also ask for the solutions and mark allocations for the questions. Lecturers are not obliged to make these available in the case of Supplementary Examinations. Students may also ask to view their scripts under the supervision of the lecturer concerned but may not remove their scripts from the lecturer's office.

Students can be assured that the marking of tests and examination scripts in the Department is fair in every way. During the year, test scripts are returned to students, together with the suggested solutions and the mark plans. June Examination scripts, in the case of second, third and fourth-year courses, are dealt with in the same way. Students can then check the marking and query any discrepancies with their lecturers. Examination papers are moderated externally to ensure that the standard of the papers and the coverage of the syllabus are fair. The marking of all third and fourth-year papers is test-checked by external examiners. Particular attention is paid by both internal and external examiners to borderline cases - those scripts where the marks are close to the cut-off marks of 35%, 40%, 45%, 50% and 75%. Furthermore, in many cases, examination scripts are marked by more than one lecturer in the Department, and borderline cases are checked.

**Midyear examinations for full-year courses** (which are not semester courses) are considered for the purposes of the year mark. Students, who obtain less than 35 per cent for their June Examination, may not continue with the course in the second semester. They will not be granted a DP Certificate. The Head of the Department has the discretion to admit these students to the second semester of study, if there are sufficient grounds to do so.

## **PERMITTED TEXTS AND CALCULATORS**

The following is a summary of the extract from the SAICA ITC Regulations document which is applicable to 3<sup>rd</sup> and 4<sup>th</sup> year students:

Candidates shall be allowed to bring only the following texts into the test/examination venue:

Volume 1: International Financial Reporting Standards:

- Part A (which may be in 1 or 2 parts)
- Part B (which may be in 1 or 2 parts)
- Part C (which may be in 1 or 2 parts)
- Any supplements published from time to time

Volume 2: Which contains the International Audit Standards; SAICA and IRBA pronouncements, applicable local legislation as well as the King Code.

Volume 3: The SAICA Tax Legislation Handbook

Where any loose copies of standards or other notifications published by SAICA can be brought into the exam venue this will be posted on the SAICA website from time to time.

Candidates are only allowed to highlight, underline, side-line and flag in the permitted texts. Writing on flags is permitted for reference and cross-referencing purposes only, that is, writing may only refer to the name or number of the relevant discipline standard, statement, or section in the legislation.

Candidates may not have in their possession any loose papers whether affixed to the permitted texts or not.

Candidates shall only use silent, electronic, battery-driven pocket calculators.

## **PLAGIARISM**

The Commerce Faculty, like other Faculties in the University, has a common policy on plagiarism, and what follows here is an extract from this policy.

Plagiarism is defined as:

*taking and using the ideas, writings, works or inventions of another as if they were one's own.*

This definition covers a wide range of practices from minor infractions such as inadequate referencing, through to the more serious misdemeanours such as copying blocks of text which are not acknowledged, to the very serious offences such as stealing an entire essay from another student or from the Internet or infringing copyright.

For the purposes of the Commerce Faculty Policy, incomplete or unsatisfactory referencing, which is more a matter of negligence than deceit, will not be considered to be an offence. When marking assignments in which this occurs, however, staff have the right to penalise the student in terms of the marks given, according to the degree of negligence and the academic level at which the student is writing. Individual departments have the right to determine the penalties for plagiarism, within the framework of the University's policy on plagiarism.

The Department of Accounting views plagiarism in a very serious light and a lecturer who has evidence that a student has plagiarised work will refer the matter to the Plagiarism Committee of the Department. This Committee is required to report the more serious proven instances of plagiarism to the Investigating Officer of the University who may, in addition to any penalty imposed by the Department, recommend additional and weightier penalties, such as a fine or even rustication. In cases of proven plagiarism, the student's academic record will be endorsed with the fact. Records endorsed in this fashion may complicate admission to other universities in later years.

**Be warned, therefore!** Don't copy from other students, from previous years' solutions, from books or articles or the internet, without (in the case of books, articles, or the internet), acknowledging fully the relevant source, including the use of Artificial Intelligence and other software such as ChatGPT.

The following table of offences and penalties has been taken from the *Commerce Faculty Policy on Plagiarism*, where recommended penalties are set out. There may be certain mitigating factors or other reasons for imposing a penalty which differs from that set out in the



table, such as first year students, first offender, assignments that do not count towards a class mark. The higher the level of study the higher the standard that is expected and postgraduate students will be measured by the highest standard.

**PLAGIARISM IS NOTHING LESS THAN LITERARY THEFT. IT IS THE MOST SERIOUS ACADEMIC CRIME AND WILL BE SEVERELY DEALT WITH THROUGHOUT THE FACULTY OF COMMERCE.**

### Graded Penalty System

#### Level of Plagiarism:

	Mark reduction	
	First years	Second year +
1 Incomplete or unsatisfactory level of referencing	-10%	-20%
2 Blocks of text plagiarised	-15%	-30%
3 More than half of assignment plagiarised	-50%	-100%
4 Repeat of (3) above: Investigating officer informed; DP Certificate refused and possible rustication.		

## REFERENCING TECHNIQUES

We realise that students in the Department of Accounting, particularly at the lower academic levels, seldom write essay-type assignments. Part of your academic development, however, includes the knowledge of how to reference quoted material correctly.

The Faculty of Commerce has adopted the Harvard Style of Referencing. An abridged version of the Harvard Style is available on request.

## DULY PERFORMED CERTIFICATE REQUIREMENTS

When a student's Duly Performed (DP) certificate is withheld, this fact is recorded on their permanent student record and the student is not permitted to sit the examination in the particular subject at the session at the end of the semester or year concerned. Duly Performed certificates will be withheld in the following circumstances:

- Where the student does not achieve the subminimum marks for the semester or year's work, as determined by individual lecturers for their course. Consult your course outline for each course.
- Where the student does not attend the required number of tutorial sessions or hand in the required number of tutorial assignments, without a leave of absence granted by the Head of Department. Consult your course outline to determine the requirements for each course.
- Where a student fails to sit a scheduled, formal test or, in the case of a full-year course, fails to sit the June Examination, without a leave of absence granted by the Head of Department.
- Where the Department has reported a serious case of plagiarism to the University's Investigating Officer, who has ruled that a DP be withdrawn.
- For the infringement of other disciplinary rules.

**NB:** Where a DP has been withheld for a course in one year, the student cannot apply for an extended DP in that course in the following academic year.

## **NOTICES**

Important information, announcements, test dates, changes in dates of tests or lectures, changes in venues, lectures cancelled, year marks, test results, duly performed withdrawal warnings and other information, are placed on RUConnected or the Departmental notice boards. Students are expected to read these notices regularly and are **deemed to have been informed** of any matter brought to the general attention of students by way of a notice. Ignorance of any such matter will not be accepted as an excuse for non-compliance or non-conformance, **under any circumstances whatsoever**.

Removal of any notice from a Departmental notice board will give rise to disciplinary action.

## **SCHOLARSHIPS AND BURSARIES**

Scholarships and bursaries for which all students at Rhodes University may apply are administered as follows and general enquiries are also welcomed:

### **Undergraduate financial aid, please contact our office:**

P O Box 94

Makhanda

6140

Tel: (046) 603 8248

Fax: (046) 603 8300

Email: [finaid@ru.ac.za](mailto:finaid@ru.ac.za)

Web: [Undergraduate Financial Aid](#)

### **Postgraduate Financial Aid:**

**Offices are situated in the Main Administration Block in Room 206**

Should you have any queries relating to postgraduate financial aid, please contact our office:

P O Box 94

Makhanda

6140

Tel: (046) 603 8755

Fax: (046) 603 8822

Email: [pgfinaid-admin@ru.ac.za](mailto:pgfinaid-admin@ru.ac.za)

Web: [Postgraduate Financial Aid](#)

## The Thuthuka Bursary Programme

The University is an approved participant in the Thuthuka Bursary Programme, which provides full funding for academically strong African or Coloured students. Bursary recipients are selected by the Thuthuka Bursary Fund Board of Trustees. The Department has developed a well-rounded support programme for all Thuthuka students, which includes mentorship, motivational talks and workshops on various aspects that make up a successful study programme.

Applications for Thuthuka bursaries should be submitted online at <https://www.saica.co.za/Thuthuka/tabid/4212/language/en-US/Default.aspx>

### Requirements for application of the Thuthuka bursary

- The learner must be African or Coloured
- The learner must be a South African citizen
- The learner must obtain at least 60% for Mathematics (5 or above on the NSC Scale of Achievement) (Maths Literacy and Technical Maths are not considered)
- The learner must be in Grade 12 or have been out of school (with Matric) for no more than two years or are a university student studying a CA-stream BCom degree
- The learner must come from a family with a combined family income of R350 000 per annum or less
- To be considered for the Thuthuka Bursary Fund, you are required to register and write the National Benchmark Test (NBT).

The process of awarding a bursary

- The application must have met the above criteria
- The learner must have or be in the process of applying Rhodes University.

Once the learner has met all the above requirements only then will the bursary be provisionally awarded to the learner pending the final Grade 12 results and availability of funding.

The Thuthuka contact centre number is: 08610 72422

### **Please note:**

Apart from the Thuthuka bursaries, NO financial aid is available in, or administered by the Department.

## **PRIZES**

Certain prizes are awarded specifically to students in the Department of Accounting. The prizes are awarded at a Departmental function held during the March/April Graduation. Prize winners and their families are invited to join staff of the Department for the function. The specific prizes awarded annually to students in the Department are as follows:

**Deloitte Prize** (R6000) for the best essay in PDipTax.

**KPMG/Len Verster Award** (R7500) awarded to the best Accounting 2 student who has passed all other subjects in the first and second years of study in the BCom (Accounting) degree on first attempt.

**KPMG Prize** (R7500) awarded to the best Accounting 3 student who has passed all other subjects in the first, second and third years of study in the BCom (Accounting) degree on first attempt.

**KPMG Accounting Award** (R3000) for the best Accounting Honours dissertation.

**LexisNexis Book Prize** for the top 3<sup>rd</sup> year student on aggregate across all four subjects: Accounting 3, Auditing 3, Taxation 3, Management Accounting and Finance 3.

**Norman Harris prize** (R500) awarded to the best Taxation 3 student.

**PricewaterhouseCoopers Prize** (R1500) awarded to the top third year student on aggregate studying towards the CA(SA) qualification. Accounting 3, Auditing 3, Management Accounting and Finance 3 and Taxation 3 to be passed in the same year on first attempt.

**PricewaterhouseCoopers Prize** (R2000) awarded to the top student (on aggregate) in the PDipAcc.

### **SAICA Trophy Winners**

Top Accounting 1 student

Top Accounting 2 student

Top Accounting 3 (top 3<sup>rd</sup> year student on aggregate)

Top Accounting 4 (top 4<sup>th</sup> year student on aggregate)

### **South African Institute of Chartered Accountants: Southern Region Prizes**

Best Advanced Accounting 4 student

Best Advanced Auditing 4 student

Best Advanced Management Accounting 4 student

Best Advanced Taxation 4 student

## STUDENT CONTRACT

An unwritten contract exists between each student and the Department of Accounting and all its members of staff. Possibly, this contract could be described as a moral contract. Most of the terms of the contract have already been discussed and will only be referred to here for the sake of completeness.

### The student promises to:

Participate fully in all courses offered by the Department and, in particular, to accept responsibility for their learning and academic development. This will entail -

- attending all lectures and tutorials;
- arriving at lectures and tutorials on time;
- making a genuine attempt to complete all assignments to the best of their ability;
- addressing academic staff by their academic titles, unless otherwise instructed;
- abiding by the regulations of the Department and the University, including the reading of notices;
- observing the rights of other students to participate in all activities and particularly not unnecessarily interrupting lectures or tutorials.

### The staff of the Department of Accounting undertakes to:

Lecture to the best of their ability in the presentation of courses offered in the Department. This will entail -

- being on time for all lectures and tutorials;
- being adequately prepared for all lectures and tutorials;
- making themselves available at reasonable times for consultations with students;
- setting tests and examinations that fairly test students' knowledge of the syllabus;
- marking tutorials, tests and examinations fairly, consistently and expeditiously;
- providing students with adequate preparation for all tests and examinations.

[This Student Contract is based on a similar contract drawn up by the Department of English Language and Linguistics.]

### Expected work habits and study approach

The following provides a useful and relevant list of work habits that successful students are likely to adopt (extracted from: Maharaj, A. & Wagh, V. 2014 *An outline of possible pre-course diagnostics for differential calculus*, South African Journal of Science, 110 (7/8)):

"We expect students to acquire the following work habits:

1. Be able to take responsibility for your own learning:
  - Read in advance and make a note of concepts that are not clear;
  - Participate actively in classroom discussions;
  - Attempt the homework problems seriously;
  - Recall basic knowledge quickly and correctly and also practise basic skills regularly;
  - Be self-motivated to work;
  - Seek help when required.
2. Be able to unpack what is required to answer a question;

3. Be able to identify gaps in your knowledge or skill set that hinder question solving;
4. Be able to take appropriate measures to overcome the identified gaps;
5. Be able to ask appropriate questions in class to improve understanding;
6. Be able to learn what constitutes understanding;
7. Be able to recall correctly the relevant knowledge and skills for a section;
8. Be able to see connections within and across sections;
9. Be able to formulate questions and then explore these in a manner that will promote your understanding;
10. Be able to write down solutions to problems in a manner that enables others to follow the solution. Includes appropriate use of connectives, reasons and explanations;
11. Be critical of your thinking:
  - Look for invalid assumptions;
  - Think of alternative strategies;
  - Check the flow of the logic, in particular for unnecessary side tracks.
12. Be able to critically examine solutions to problems:
  - Look for invalid assumptions;
  - Detect errors in your written solutions;
  - Check the flow of the logic, in particular for unnecessary side tracks;
  - Check your written attempts to problems against given answers and do the necessary corrections from the point of breakdown;
  - Think of alternative solutions.
13. Be able to take appropriate notes, including making notes during lectures, from appropriate material and from critical examination of your own work:
  - For a lecture and reading of appropriate materials this refers to a framework that enables one to reconstruct (within an appropriate time) the essentials that include definitions, statements of theorems, illustrative examples or counterexamples, observations and remarks;
  - For critical examination of your work, this outcome refers to observations, strategies, alternative strategies, misconceptions and common errors.
14. Be able to constructively work in group situations:
  - Prepare for group sessions:
    - Read and work through the identified required materials;
    - Formulate questions and observations;
    - Identify points that you feel need further elaboration.
  - Participate actively;
  - Allow others to participate actively;
  - Make relevant notes or recordings;
  - Learn from others and allow others to learn from you;
  - Plan for everyone to have a share of the collective time;
  - Be polite.

15. Be able to plan work;
16. Be able to implement the work plan effectively;
17. Be able to handle stress, including stress from examinations, tests, assignments and interviews;
18. Be able to analyse a definition or statement of a theorem or relevant principles and use them appropriately in a given context:
  - Detect the conditions under which the definition or statement of the theorem applies;
  - Check the conditions of the definition or of the statement.”

## **CONCLUSION**

This Student Handbook has been prepared with the aim of providing you with all the relevant information in one concise document to guide you through your studies in the Department. The Handbook is updated periodically and any input you may wish to make as a student relating to errors, omissions, or information you would like to see included in the Handbook, will be welcomed.

The Handbook contains several rules, regulations, prohibitions, warnings, do's and don'ts, and could be interpreted as a very authoritarian document. It is not meant to be. Staff of the Department have the best interests of their students at heart and the students are their first priority. All lecturers maintain an open-door policy, as far as is possible, and genuinely enjoy the contact and close interaction with their students.

Your success is our success.

**Department of Accounting  
Rhodes University  
February 2024**