



**20 YEARS**  
— 2005-2025 —

**Our Future. Reimagined.**

**BRIDGING PROGRAMME  
IN THE THEORY OF  
ACCOUNTING (BCTA)**

# BRIDGING PROGRAMME IN THE THEORY OF ACCOUNTING (BCTA)

The main aim of the programme is to provide students with a good academic basis in the field of accounting, financial management, taxation and auditing in order to prepare them for the University of Johannesburg’s Post Graduate Diploma in Accounting Science.

It is important to note that BCTA is specifically designed for the UJ Post Graduate Diploma in Accounting Science and will not necessarily provide access into other universities’ programmes.

## Entry Requirements for BCTA

Entry requirements into the BCTA Programme:

### All applicants

1. The qualifications as required below must have been obtained within the preceding three years of first registration for BCTA. (For example, if you are registering to study BCTA in 2026, your degree must have been obtained in either 2023, 2024 or 2025.)
2. The University reserves the right to limit student numbers per programme. It could happen that an applicant satisfies the minimum selection criteria, but there is no capacity available on the programme.

### Students enrolled for Bachelor of Accounting [BCA012] at University of Johannesburg

If a student is currently studying towards a **Bachelor of Accounting Degree** at the University of Johannesburg, he/she may only register for BCTA modules if they have successfully completed the corresponding module on the Bachelor of Accounting Degree. For example, a student may only register for Intermediate Managerial Accounting and Finance if he/she has already successfully completed Financial Management 300, or similar module, for degree purposes. The corresponding modules are as follows:

Bachelor of Accounting	Bridging Programme in the Theory of Accounting
Auditing 300 – AUD 300	Intermediate Auditing – S3BCTCQ1
Accounting 300 – ACC 300	Intermediate Accounting – S3BCTQ2
Taxation 300 – TAX 300	Intermediate Taxation and Tax Planning – S3BCTQ3
Financial Management – FMA 300	Intermediate Managerial Accounting and Finance – S3BCTQ4

### **Students that have obtained BCom Accounting Degree [B3A17Q] at University of Johannesburg**

If a student has obtained a BCom Accounting Degree at the University of Johannesburg, he/she may only register for BCTA in 2026 under the following conditions:

- a. the degree is completed by the end of the 2025 academic year, **and**
- b. an overall average of 58% must be obtained for **all** BCom Accounting Degree third year modules (this average is calculated excluding 4IR Accounting).

### **Students that have obtained an online Bachelor of Commerce in Accountancy Degree [B34ACP]**

If a student has obtained an **online Bachelor of Commerce in Accountancy Degree** at the University of Johannesburg, he/she may only register for BCTA in 2026 under the following conditions:

- a. has successfully completed the following short learning programmes
  - i. Introduction to taxation [S3P15O]
  - ii. Taxation 1 [S3P16O]
  - iii. Taxation 2 [S317O] **and**
- b. the degree and the short learning programmes (see below) are successfully completed by the end of the 2025 academic year, **and**
- c. an overall average of 58% is obtained for the following modules
  - i. Accounting 31 [ACC1CP3]
  - ii. Accounting 32 [ACC2CP3]
  - iii. Case study Accounting 31 [CST1CP3]
  - iv. Case study Accounting 32 [CST2CP3]
  - v. Financial Management 31 [FNM1CP3]
  - vi. Financial Management 32 [FNM2CP3]
  - vii. Introduction to taxation [S3P15O]
  - viii. Taxation 1 [S3P16O] and
  - ix. Taxation 2 [S317O]

### **Bachelor of Commerce in Finance Degree [B3F17Q] at the University of Johannesburg**

If a student has obtained a Bachelor of Commerce in Finance Degree at the University of Johannesburg, he/she may only register for BCTA in 2026 under the following conditions:

- a. has successfully completed the following short learning programmes
  - i. Introduction to Taxation [S3P15O]
  - ii. Taxation 1 [S3P16O]
  - iii. Taxation 2 [S317O] **and**

- b. the degree is successfully completed by the end of the 2025 academic year, **and**
- c. an overall average of 58% is obtained for the following modules
  - i. Costing and Management Accounting 3A [CMA03A3]
  - ii. Financial Management 3B [FNM03B3]
  - iii. Accounting 3AB [ACC3AB0]
  - iv. Introduction to Taxation [S3P15O]
  - v. Taxation 1 [S3P16O] **and**
  - vi. Taxation 2 [S317O]

**Applicants who do not hold a degree from the University of Johannesburg**

- A completed **Degree** (NQF level 7) with Accounting, Financial Management and Taxation up to a third-year level, **and**

From a provider offering **SAICA** Accredited Academic Programmes:

- For a SAICA CA(SA) accredited degree, the student must have obtained the degree, or
- For a SAICA AGA(SA) accredited degree, the student must have obtained an average of 60% (for the modules listed above) at a third-year level and obtained the degree.

If a student does not meet the criteria above, but holds a completed degree, he/she can consider applying for the **Bridging Programme in Accountancy** [S34PCQ]. Once this programme is successfully completed, the student will be subject to the entry requirements applicable to students that have obtained **BCom Accounting Degree** [B3A17Q] at University of Johannesburg.

Final selection requirements will from time to time be set by the department.

**Applicants who hold a degree from a university outside of South Africa**

1. A completed **Degree** with Accounting, Financial Management and Taxation up to a third-year level (NQF 7); and
2. All international applications will be reviewed and assessed on an individual basis.

**Course Work**

- Intermediate Auditing S3BCTQ1
- Intermediate Accounting S3BCTQ2
- Intermediate Taxation and Tax Planning S3BCTQ3
- Intermediate Managerial Accounting and Finance S3BCTQ4  
and
- 4IR Accounting S3BC4IR

## Assessment

Students will be required to sit for five formative assessments and one final summative assessment opportunity (examination) per module. Although lectures are in the evenings, all assessments will be written during the day on campus.

## Lecture Sessions

Lectures will be presented Monday to Thursday evenings from 17:00 to 19:00 in person on campus.

## Progression Requirements

To qualify for Post Graduate Diploma in Accounting Science (CTA), all five of the modules must be passed (with an overall average of at least 55% and a subminimum of 52% per subject – this average is calculated excluding 4IR Accounting) in the year prior to doing the Post Graduate Diploma in Accounting Science.

## Cost

Costs are yet to be finalised, the total cost for the year will be approximately R32 400.

## Online Applications

[www.uj.ac.za](http://www.uj.ac.za)

Opening Date – 1 April 2025

Closing Date – 30 October 2025

Online application related enquiries may be sent via email to [mylife@uj.ac.za](mailto:mylife@uj.ac.za) or you may contact the UJ Call Centre on 011 559 4555.

## Additional Information

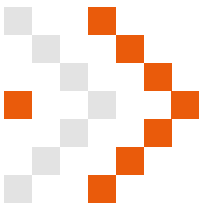
### Programme Content and Academic Related Enquiries

Additional information can be obtained from the programme coordinator:

Ms Akona Gazi-Babana

Email: [akonab@uj.ac.za](mailto:akonab@uj.ac.za)

Tel: 011 559 2417



**College of Business and Economics**  
Department of Accountancy

[www.uj.ac.za](http://www.uj.ac.za)