

## Chartered Accountant (South Africa)

To fulfill the academic requirements to enable a candidate to sit for the qualifying exam a student must complete the equivalent of a 4 year degree with a laid down curriculum. There are a number of ways to do this but Cliff followed the following path:

- 1 Bachelor of Commerce degree
- 2 Higher Diploma in Accounting
- 3 3 years of Articles of Clerkship with Coopers and Lybrand

### **Bachelor of Commerce degree**

at the University of Natal – Pietermaritzburg campus

This degree entailed a three year course of study which lead on to a forth year and the Post Graduate Diploma in Accounting. This made it equivalent to a 4 year degree – the Bachelor of Accounting degree.

#### **First year:**

- Accounting I
- Economics I
- Mathematics and statistics
- English I
- Commercial Law

#### **Second year:**

- Economics II
- Business Administration I
- Accounting II
- Latin IB
- Management Accounting I

#### **Third year:**

- Accounting III
- Business Administration II
- Auditing I
- Management Accounting I
- Business Data Processing

**Special Note:** He was awarded top honors for a project that involved the cross-subject development of a Computer Program (in Fortran IV) that calculated the Critical Path in any PERT diagram (PERT was studied in Business Admin).

### **Post Graduate Diploma in Accounting (Fourth year)**

- Accounting IV
- Auditing II
- Management Accounting II
- Administration of Estates

#### **Scholarship:**

Because he come top in his class in both Accounting and Mathemetics he was awarded a scholarship for the remainder of his degree. He also was employed by the University

as a tutor in the Accounting department for the remainder of his studies and this led to his appointment as a Senior Lecturer in the Accounting Department.

### **Tutoring**

Cliff's natural ability and aptitude for teaching he was employed as a tutor from the time of his second year as a tutor in the accounting department,

During year:	Tutored student year:
1	
2	1
3	2
4	3
Post Grad	4

### **Senior Lecturer:**

He was Lecturer-in-charge of Auditing I (a third year subject) which included statistical sampling theory and techniques. He also lectured part of the Auditing II (a fourth year subject) curriculum concerning the audit of Data Processing systems.