

**SCHOOL OF ACCOUNTING SCIENCES**

**DEPARTMENT OF AUDITING**

**DEPARTMENT OF FINANCIAL ACCOUNTING**

**DEPARTMENT OF MANAGEMENT ACCOUNTING**

**DEPARTMENT OF TAXATION**

**TUTORIAL LETTER 301 FOR  
ACTALL4/301/4/2009**

**TO: ALL UNDERGRADUATE STUDENTS**

**N.B.: IT IS IMPERATIVE THAT YOU STUDY THIS TUTORIAL LETTER THOROUGHLY AS  
IT PROVIDES IMPORTANT INFORMATION ON GENERAL ASPECTS PERTAINING  
TO ALL UNDERGRADUATE MODULES.**

ACTALL4/301/2009

**N.B.: TAKE PARTICULAR NOTE OF PART 4 OF THIS TUTORIAL LETTER.**

Dear Student

**TUTORIAL LETTER 301: INTER-DEPARTMENTAL TUTORIAL LETTER**

We have pleasure in welcoming you to the School of Accounting Sciences and trust that you will find the modules for which you are registered, interesting and of practical value and that you will be successful in the examination. Studying through distance education is not an easy task and will demand consistent discipline and dedication on your part. We hope that your study experience at Unisa will be both pleasant and stimulating.

The purpose of this tutorial letter is to give you some general hints and instructions as to certain aspects not dealt with in the specific 101 tutorial letters. ***Please read this tutorial letter immediately and make sure that you have it at hand at all times, since you will frequently need to refer to it during the year.***

You must also carefully study each 101 tutorial letter which you have received upon registration, because these contain important information on the particular modules.

***IT IS IMPERATIVE THAT YOU TAKE COGNISANCE OF THE FACT THAT ALL MODULES HAVE A COMPULSORY ASSIGNMENT THAT WILL GIVE YOU ENTRANCE TO THE EXAMINATION AND THAT WILL CONTRIBUTE TO YOUR FINAL MARK FOR THE MODULE. YOU HAVE TO HAND IN THAT ASSIGNMENT BEFORE OR ON THE DUE DATE (SEE PARAGRAPH 4.2).***

You are also referred to the brochure ***UNISA: SERVICES AND PROCEDURES*** which contains information on aspects such as assignments, booksellers, orders, regional offices and the use of the library. Also included in this tutorial letter is information regarding learning centres which form part of the learner-support programmes offered by Unisa.

Best wishes for your studies this year,

**Prof. K Barac, Head: Professional Programmes**

**Prof. E Sadler, Head of Department: Auditing**

**Prof. F Doussy, Head of Department: Financial Accounting**

**Prof. L Julyan, Head of Department: Management Accounting**

**Prof. AJJ van Wyk, Head of Department: Taxation**

## TABLE OF CONTENTS

- 1 Introduction
  - 1.1 The School of Accounting Sciences
  - 1.2 The purpose of Tutorial Letter 301
  - 1.3 Finding your way around the study package
- 2 Orientation to open distance learning (ODL)
  - 2.1 The nature of ODL
  - 2.2 What Unisa/School of Accounting Sciences expects of you
  - 2.3 What can you expect of the School of Accounting Sciences
- 3 Learning strategies
  - 3.1 Study skills
  - 3.2 Estimating your time
  - 3.3 Reading for understanding
  - 3.4 Making your own glossary
  - 3.5 Re-using effective learning strategies
- 4 Assignments
  - 4.1 The value of assignments
  - 4.2 Compulsory assignment
  - 4.3 The purpose of assignments
  - 4.4 The answering of assignments
  - 4.5 Submission of completed assignments
  - 4.6 The marking of answers to assignments
  - 4.7 The return of marked answers to assignments
  - 4.8 General guidelines and suggestions on understanding assignments
    - 4.8.1 Read the assignment
    - 4.8.2 Find the keywords
    - 4.8.3 Compile a list of things to find out
    - 4.8.4 Finding the information
    - 4.8.5 Answering the assignment
    - 4.8.6 How to approach multiple choice questions
- 5 Examination
  - 5.1 Planning and revising
  - 5.2 Examination admission
  - 5.3 In the examination venue
  - 5.4 Absence from examinations
  - 5.5 Supplementary/aegrotat examination
  - 5.6 Examination technique and hints

- 5.6.1 Pre-planning
  - 5.6.2 Reading of paper
  - 5.6.3 Analysis of questions
  - 5.6.4 Answering of questions
  - 5.6.5 Refinement of answers and corrections
  - 5.6.6 Items of which you are unsure
  - 5.6.7 Basic calculations
  - 5.6.8 Attached information
- 6 Ethical behaviour
- 7 Communication with the lecturers
  - 7.1 Communication with the School of Accounting Sciences
  - 7.2 Telephonic/e-mail communication with lecturers
  - 7.3 Appointments with lecturers
- 8 Use of pocket calculator in the examination
- 9 Discussion classes
- 10 Learning centres
- 11 Peer help volunteer programme
- 12 Frequently asked questions
- 13 Other important information

## **1. INTRODUCTION**

### ***1.1 The School of Accounting Sciences***

The School of Accounting Sciences forms part of the College of Economic and Management Sciences. It has four departments; the Department of Financial Accounting, Department of Management Accounting, Department of Taxation and Department of Auditing.

### ***1.2 The purpose of Tutorial Letter 301***

The purpose of this tutorial letter is to:

- provide you with an orientation to open distance learning (ODL);
- outline a few skills that will enable you to become an independent student;
- provide you with important information on general aspects pertaining to all undergraduate modules presented by the School of Accounting Sciences; and
- answer some of the common questions asked by students.

### ***1.3 Finding your way around the study package***

All undergraduate courses presented by the four departments in the School of Accounting Sciences are in the form of modules, which will be assessed by means of semester examinations.

The effect of this is that your studies must be planned thoroughly for the following reasons:

- you must be aware of the pre-requisites of certain modules as this will affect the progression of your studies.
- after you have registered you must commence your studies as soon as possible in order to
  - complete your assignments in a timely manner
  - give yourself adequate time to prepare yourself properly for the examination (the period between registration and examination is approximately three months)

You will retain credits for modules which you have passed.

You will receive tutorial letters, assignments and study guides that relate to all the modules for which you have registered. Study guides are divided into study units or topics. You will find a detailed discussion about this as well as a study unit programme in tutorial letter 101 of every module. We therefore appeal to you to adhere to the requirements of the programme to enable you to complete the maximum number of assignments.

**You should immediately read *Tutorial Letter 101/2009: SCHEME OF WORK, STUDY RESOURCES AND ASSIGNMENTS* of all the modules for which you are registered.** Tutorial Letter 101 will also tell you which prescribed books, if any, you need to buy.

**Note the submission dates of the assignments for all your modules.** Then plan your study programme in such a way that you will be able to submit all your assignments **on time**.

## **2 ORIENTATION TO OPEN DISTANCE LEARNING (ODL)**

### **2.1 The nature of ODL**

You have chosen to register at Unisa, which is an open distance learning institution of higher education. What does this mean for you?

**First**, you might have been given access to the University because of its 'open' nature without necessarily having the skills to cope at a University; for example, because you have been long out of the education system. However, these skills can be learnt. Now that you are registered, you will have access to resources that will help you to make a success of your studies: study guides, assignments, the Library, lecturers, tutors, literacy centres, counselors to assist with study skills, peer groups, the online learning management system *myUnisa*, and so on. You need to use these resources wisely to help yourself.

**Second**, distance education usually provides an independent study package. Many people are not used to studying completely in isolation from the institution, their teachers and their fellow students. Many distance education students feel lonely and drop out. As mentioned in the previous paragraph, there are resources available to you to bridge this distance and to offer you support: please use them.

### **2.2 What Unisa/School of Accounting Sciences expects of you**

The School of Accounting Sciences expects students who register for these modules to be able to:

- learn from predominantly written material;
- communicate what they have learnt comprehensibly in the medium of instruction;
- use basic calculations such as multiplication, etc.
- interpret statistics accurately;
- interpret theoretical knowledge;
- with guided support, take responsibility for their own progress;
- take decisions about and responsibility for their own actions;
- transfer successful learning strategies across courses;
- evaluate their own performance against given criteria.

We also expect students to plan, monitor (including adapt) and evaluate their learning and their strategies. Asking questions is one way of taking control of your own learning.

**Planning:** What do I already know that will help me to do this activity? What should I do first? How much time do I have and how much time do I need to learn this? What resources do I have and where can I go for help?

**Monitoring:** Am I on the right track? How am I doing for time? Do I need to speed up? Do I need to slow down? Do I need to (re)prioritise? What must I do because I don't understand? How can I revise my plan if it isn't working?

**Evaluating:** What could I have done differently? How well did I do? What did I learn that I could use in other tasks? How long did this take me? Could I have done it in less time? How?

### 2.3 What can you expect of the School of Accounting Sciences

You can expect:

- an up-to-date study guide that helps you to
  - prioritise the important information presented in that course;
  - understand the main ideas and debates in the area of study;
  - learn the terms and concepts important to your chosen field;
  - apply what you are learning to relevant contexts;
  - integrate other media such as the textbook, *myUnisa*, CDs, etc.;
- tutorial assistance at learning centres or online;
- library orientation and services;
- career and study skills counselling;
- assistance with literacy and numeracy problems;
- opportunities to submit assignments and receive constructive feedback before the examination; etc.

## 3 LEARNING STRATEGIES

This section of the tutorial letter will provide you with some guidelines on estimating your time, planning/goal setting, using effective learning strategies and how to approach written and multiple-choice assignments.

### 3.1 Study skills

A revised and updated study skills guide entitled **EFFECTIVE STUDY** was published by the Bureau for Student Counselling and Career Development (BSCCD). It is available in English and it can be obtained from **Unisa Press (see details below)**. The publication deals with a variety of topics which are applicable to specific periods during the semester/year. It also contains a screening questionnaire which will indicate to students where they may expect problems and which areas they should focus on.

To gain maximum advantage from the guidelines given in the publication, we suggest that you work through the book at the beginning of your studies. After this initial overview, you can consult the sections selectively as your needs develop. The publication can be used repeatedly by both first year and experienced students. Successful students can use the guidelines to improve their academic performance even further.

### **How to obtain *Effective Study***

**Title:** Van Schoor, W.A., Mill, E.M., & Potgieter, D. (2001). **Effective study**. Pretoria: Unisa Press.

#### **To order:**

You can order your copy directly from:

The Business Section  
Unisa Press  
PO Box 392  
Unisa  
0003

Only prepaid orders will be accepted.

**For telephone enquiries:** (012) 429 3448

**Fax:** (012) 429 3221

If you want to buy a copy over the counter you can pay a visit to the sales section of Unisa Press, Department of Despatch, 2nd Floor, Cas van Vuuren Building on the main campus.

The Bureau for Student Counselling and Career Development is available for consultations on study problems. In the past we have found that the consultations were more effective if a student is able to identify his/her specific study problems beforehand. We therefore suggest that you consult the publication and make notes of your specific problems. Thereafter you can make an appointment to see a counsellor at the Bureau for Student Counselling and Career Development.

The book was not only written for students with study problems. Successful students can use the guidelines to improve their academic performance even further.

You can contact the Bureau for Student Counselling and Career Development as follows:

#### **In writing:**

The Director: Bureau for Student Counselling and Career Development  
PO Box 392  
Unisa  
0003

**In person:**

You do not need to make an appointment as it is a walk-in service

Cas v Vuuren Building 3-10 or 3-11

Office hours: Mon - Fri: 08:00 - 15:30

(See also the reference to the regional centres below)

**Telephone:** (012) 429 3513

**Fax:** (012) 429 3698

**E-mail:** [counselling@unisa.ac.za](mailto:counselling@unisa.ac.za)

**Services offered by the Bureau for Student Counselling and Career Development**

For a comprehensive description of the services offered at the Main Campus and at the Regional Centres, you can visit the web page of the Bureau for Student Counselling and Career Development at: <http://www.my.unisa.ac.za/dept/counselling/>

**Regional centres**

Centre	Person	Contact numbers
Western-Cape: Parow	Ms Sonja Barnard	(021) 936 4130 barnase@unisa.ac.za
Kwazulu-Natal: Durban	Ms Amy Reddy	(031) 3351745 reddya1@unisa.ac.za
Limpopo: Polokwane	Ms Memeru Lephondo	(015) 290 3441 lephomj@unisa.ac.za
Johannesburg	Me Pam Nielson	(011) 403 7111 nielspg@unisa.ac.za

**3.2 Estimating your time**

Students often register for more modules than they can handle given their current life circumstances. You can estimate the demands of the course and the time you have available by completing the following timesheet.

**STUDENT TIMESHEET: ALL COMMITMENTS**

The following timesheet guides you to estimate the amount of time you spend on regular work and life activities in a week so that you can discover the number of hours you have available for study. Each Unisa module needs 120 hours of study, spread across different activities. For a semester of twelve to fifteen weeks, you must have about eight to ten hours a week available for each module.

The more accurate your calculation, the more realistic you can be about how many modules you can take at a time. Potentially, in a week, you have 168 hours.

Hours already committed each week before studies:

Sleep (e.g. seven hours a night = 49) \_\_\_\_\_

Meals \_\_\_\_\_

Personal hygiene \_\_\_\_\_

Household work (e.g. cleaning, preparing food, childcare, gardening) \_\_\_\_\_

Employment \_\_\_\_\_

Travelling \_\_\_\_\_

Errands (e.g. shopping) \_\_\_\_\_

Socializing \_\_\_\_\_

TOTAL COMMITTED: =====

Hours available for study:  
168 – Total committed = \_\_\_\_\_

If you divide this number by eight or ten, you can estimate the maximum number of modules that you should be doing in a semester.

Keep up the number of hours required a week. One of the big dangers in distance education is that a crisis such as a sudden illness can throw you off track; then you fall behind and drop out. If such a crisis occurs, be flexible and recalculate your time so that you can catch up. This is easier to do if you were on track before the crisis. Consult your lecturer for advice immediately if you fall behind.

Once you have estimated your time, set some short and long term goals to ensure that you manage your work efficiently.

### **3.3 Reading for understanding**

You need to 'read' your study package so that you can navigate your way around it successfully. Check the titles of every document you receive in the package. This tutorial letter and *Tutorial Letter 101* have the information READ NOW, which shows their importance. Your study guide is also important and you should look for a start at the table of contents which gives the high level headings and will orientate you to the scope and content of the module.

Students have differing reading speeds and abilities. How good a reader are you? You need to develop your reading skills until you can read about 250 words a minute to manage your reading load for each module. You can easily learn your current reading speed by taking a textbook or study guide and getting someone to time you for a minute while you read. Then count how many words you have read in that minute.

One way to read more efficiently is to skim the text first, reading high level headings, the first sentence of every paragraph and looking at any diagrams to build up an overall sense of the meaning. You can build a summary based on this strategy. Once you have the big picture or main ideas, you can read and understand the detail more easily. Other effective reading strategies are to self-question, re-read, paraphrase to understand, link to prior knowledge, look for topic sentences, make outlines, draw diagrams, form study groups, flag to ask a lecturer, etc.

### **3.4 Making your own glossary**

A glossary is like a dictionary: it gives you a word or phrase and the meaning of that phrase. You could start to build up an alphabetical list of new terms that are explained in the study guide or textbook and add examples to make the meaning even clearer. You might even wish to write an explanation in your own language if you are using English as an additional language.

### **3.5 Re-using effective learning strategies**

Some learning strategies work and make you successful; others do not work, leaving you feeling that you will never understand and therefore you have to memorise and reproduce information. However, memorisation is itself a strategy. If memorisation is your main strategy, and you keep failing, you need to realise that it isn't working. If writing your own glossary helps you to learn, use it in all your modules. If skimming helps you to learn more successfully, use it on all your texts. Keep a note of strategies that work for you so that you can re-use them directly or in an adapted format.

## 4 ASSIGNMENTS

### 4.1 *The value of assignments*

All assignments form an integral part of your study package and cover the syllabus to a large extent.

The study of Accounting Sciences entails that students must be able to apply theoretical knowledge to practical situations. Much practice is needed to develop the necessary skills in answering questions, over and above a high level of ready knowledge. Knowledge and skills which you accumulate with continuous study throughout the academic year will be retained far longer than knowledge acquired during a period of extensive cramming immediately prior to the examination. Regular study will prepare you far better for subsequent examination papers and the working environment.

The importance of doing assignments cannot be over-emphasised. Assignments, like the activities in the study guide, form an extremely important part of the learning in the module. Assignments are important since they allow you to determine the standard the School of Accounting Sciences sets for its students and the quality of work it expects. Comments on assignments are usually detailed. If you read these comments and relate them to what you wrote in your assignment, you will benefit when revising the work for examination purposes. Assignments also prepare you for the examinations by giving you a chance to practice for final assessment.

Essentially, assignments and examinations have different purposes: *an assignment* is meant to help you to learn and often focuses on only one or two outcomes. Don't be afraid of making mistakes in assignments: that is often the way we learn. *An examination* is proof of mastery of the learning outcomes for the module.

Your assignments also contribute to

- examination admission;
- a year mark.

### 4.2 *Compulsory assignment*

The Management of the University has taken a decision to introduce a compulsory assignment to be submitted in all modules by set due dates. Submission of the compulsory assignment by its due date will give a student admission to the examination in the particular module and the marks obtained for that assignment will contribute towards the final mark for that module.

Students require a final mark of 50% to pass a module. **For the calculation of the final mark, please refer to each tutorial letter 101 of the appropriate module. You have to submit additional assignments in each module which will contribute towards your final mark. REFER TO TUTORIAL LETTER 101 OF THE APPROPRIATE MODULE.**

Please ensure that the compulsory assignment reaches the University **before the due date - late submission of the assignment will result in you not being admitted to the examination.** Please consult each tutorial letter 101 for the respective due dates.

**PLEASE NOTE: IF YOU DO NOT SUBMIT THE COMPULSORY ASSIGNMENT, YOU WILL NOT BE ADMITTED TO THE EXAMINATION. NO LATE ASSIGNMENTS WILL BE ACCEPTED.**

### **4.3 The purpose of assignments**

Assignments are set, *inter alia*, to enable you to determine for yourself how good your ready knowledge is of the subject dealt with. The marks and/or time per question (or per assignment) are given so that you may complete the assignment under examination conditions in order to develop the required skill and speed.

You no longer need to work out a study programme for yourself - merely adhere to the programme of study units and you will discover that you will have no difficulty in completing the work required for your studies.

Please do not make the mistake of waiting until you receive an assignment to start searching in the study material for possible solutions to the questions. Firstly, an assignment may reach you at a stage when you do not have adequate time to study new subjects. Secondly, it will result in your studying only those aspects covered by the assignment, and neglecting a lot of other work included in the syllabus, on which you may be examined. You will thus be unprepared for the examination.

### **4.4 The answering of assignments**

Examination statistics have proved that those students who prepare their work thoroughly and who complete all the assignments have a notably better chance of obtaining a pass in the examination than those students who are content with doing no more than the bare minimum.

We wish to emphasise the suggested method of study. You are provided with a list of the assignments and their due dates, as well as the particulars regarding the study material to be studied in connection with each assignment. You receive this list in time to prepare your own personalised study programme. This list must be used for the compilation of a time-table which will enable you to attain a level of knowledge of that part of the work which is covered by a particular assignment, to be up to examination standard approximately one week prior to the due date of the assignment or at an earlier date if you so wish.

Only thereafter should you read through the assignment for the first time, answer the questions under examination conditions, and submit your answers to us to reach the University on or before the due date of the assignment.

The assignment must in effect constitute your first revision of the work which you have studied. In other words, the assignment should not serve as a checklist of the work required to be studied for the completion of the assignment, but should, when the assignment is attempted, serve as a test of the knowledge you have acquired by studying the work.

When you receive and compare the suggested solutions with your own attempt, you are provided with an opportunity of revising the work for a second time.

If you persevere with this proposed programme of study, you will reap the benefit of sustained practice in answering questions and will undoubtedly enjoy success in the examination.

#### **4.5 Submission of completed assignments**

Assignments which reach the University after the due dates will be returned unmarked. Therefore, please note carefully the dates on which the answers to the assignments must reach the University.

**N.B.** Students making use of assignment boxes (see *2009 UNISA: SERVICES AND PROCEDURES*) should post their assignments at least two working days (48 hours) before the due date.

#### **4.6 The marking of answers to assignments**

Each assignment will consist of several questions.

**ONLY ONE OR MORE QUESTIONS OR PARTS OF QUESTIONS IN EACH ASSIGNMENT WILL, HOWEVER, BE MARKED.**

It is essential that you answer all the questions in every assignment, in order to acquire, through intensive application, the standard of proficiency which is essential for success in the examination.

Complete solutions, containing applicable comments, are supplied to all students. We regard the comparison by students of the unmarked portions of their own answers with the solutions as an essential and very effective part of the learning process. In this manner students are able to evaluate themselves and to benefit from the mistakes they have made.

A marking scheme is provided in all solutions. This marking scheme is of value in two respects:

- (a) You can mark the unmarked questions in your assignment, thereby evaluating your knowledge and your ability to apply that knowledge.
- (b) This scheme reflects the way in which examination questions are marked, that is, where the emphasis is placed in every question.

#### **4.7 The return of marked answers to assignments**

Where answers to assignments are submitted before the due date, the marked answers will be returned to you only after the due date.

**NO EXTENSION OF TIME CAN BE GRANTED FOR THE SUBMISSION OF ASSIGNMENTS**

Answers to assignments are automatically despatched to each student after the due date, and accordingly no extension for the submission of assignments can be granted. No correspondence, or discussion per telephone, will be conducted in connection with the submission of assignments after the due dates. It is thus obvious that assignments which are received after the due dates will be returned unmarked.

#### **4.8 General guidelines and suggestions on understanding assignments**

The purposes of the assignments (and the activities in the study guide, online discussion forums, etc.) are as follows:

- 1 We want you to engage actively and learn through doing and receiving feedback.
- 2 We want to motivate you to work through all the study material and achieve all the outcomes.
- 3 You need to learn the reading and writing skills expected of a future professional.
- 4 We want you to practice synthesising from various sources; that is, combining different ideas and arguments in a single answer.
- 5 You need to practice gathering material and presenting ideas/ arguments in a logical, ordered fashion using convincing arguments (merely copying the study material is not acceptable).
- 6 You need to learn to use assessment criteria and feedback on assignments to increase your ability to self-assess. When you enter the world of work, you will have to evaluate your own arguments and submissions and you should, therefore, acquire this skill as soon as possible.

##### **4.8.1 Read the assignment**

It is very important that you should read the assignment carefully and make sure that you understand what is required. Read it several times to make sure that you do not misinterpret it. Look up any unfamiliar words in a dictionary. All important subject terms should be defined in your study guide and prescribed textbook, so it is very important to consult these as well.

Important information is conveyed in the way in which the assignment is worded as well as through the instructions, assessment criteria and guidelines provided with the assignment.

##### **4.8.2 Find the keywords**

What is the function of a key? It helps you to unlock something so that you can open it. A keyword helps you to open up ideas. So, the next step is to identify exactly what the subject is and what aspects of this subject are covered by the assignment topic. To do this, you must find the keywords (i.e. the most important words) in the assignment topic. The keywords enable you to understand what the assignment is asking you to do.

Keywords can provide you with more information on the topic. The reason why you should identify keywords is that they guide you when you are reading about the topic and gathering information on the central theme. However, the fact that you have identified keywords does not mean that you should look at each word separately and say something about each in your assignment answer.

The question words that are used in assignments tell the kind of answers that could be given. The following are examples of question words that are usually found in assignments. These words enable you to decide on the focus of the assignment.

**Based on the list below, use the question words in the assignment you are going to work on to understand what you are expected to do.**

QuestionWord (Instruction)	Meaning
<b>Enumerate</b>	Mention items or points one by one. No detail is required and the result of an enumeration is a list of things or aspects.
<b>Indicate</b>	State briefly, in broad outline, without detail. An indication gives the reader the gist of the matter.
<b>Analyse</b>	Divide into sections or elements and discuss in full.
<b>Define</b>	State the precise meaning of a term as you use it in your assignment answer. The definition should ensure that the term has only one meaning and that it cannot be confused with other terms. This often means that you will have to read a number of definitions before arriving at a substantiated decision on the precise meaning you will attach to the term in the relevant assignment.
<b>Distinguish</b>	Provide definitions, but also indicate similarities and differences.
<b>Describe</b>	Give an account of the characteristics or properties of a matter in such a way that your reader can recognise it and not confuse it with anything else. A description tells you 'what it is like'. You can be asked for physical descriptions or descriptions of processes, for instance.
<b>Explain</b>	Write about the topic in such a way that the reader gains a better understanding of the important underlying facts. An explanation tells the reader 'why a thing is the way it is'.
<b>Compare</b>	Set out how things differ from one another and in what ways they are similar. A good comparison also says 'why it is so'.
<b>Discuss</b>	This implies that there are various explanations of, or opinions about, the topic you have to discuss. You must state what these are and show how and why they may correspond or differ. 'Discuss' often involves weighing up arguments for and against something.
<b>Evaluate</b>	Assess or 'determine the value of' something. This means that you should have criteria against which you can measure something; the end result should be the formulation of your <b>own informed opinion</b> of the matter. You may approve, disapprove, or suggest a modification of whatever you have to evaluate. Evaluation usually implies comparison and should always be <b>substantiated</b> , that is based on soundly formulated reasons.
<b>Examine</b>	Look at/ observe, identify the problem or the characteristics, describe what you have observed, and then critically discuss a topic in terms of definite criteria or guidelines and possibly suggest solutions.

QuestionWord (Instruction)	Meaning
<b>Offer comments</b>	Give your own informed opinion on the matter, grounded in the knowledge base of your discipline or field of study.
<b>Point out</b>	Direct attention to something: for instance, a premise logically by means of thorough reasoning; priorities within a field; discrepancies in an argument, etc.
<b>Summarise</b>	Give the key aspects of a topic.
<b>Illustrate</b>	Give examples or draw a diagram to make a particular topic or subject clearer.
<b>Interpret</b>	Specific information is given and you have to say what it means in a particular context or according to certain criteria. Your explanation should be as practical as possible.
<b>Criticise</b>	Academic 'criticism' looks at both good and bad characteristics. Identify these characteristics and give your opinion after taking all the facts into account, applying what you have learnt or looking

The instructions given with each assignment should make it quite clear what is required. If you do not understand an assignment, contact your lecturer or tutor, who will gladly help you to solve any problems you may have. However, do not do this until you have read extensively on the assignment topic, as an assignment topic often becomes clearer once you have done some reading.

#### 4.8.3 *Compile a list of things to find out*

After you have read the assignment, compile a list of things to find out. Ask yourself questions. This will help you to concentrate on the most relevant aspects of the topic and will also ensure that you do not leave out important points.

#### 4.8.4 *Finding the information*

##### **In the study guide and prescribed textbook**

Read the relevant sections in your study guide and prescribed textbook, if you have one. This will give you a broad outline of the important aspects of the topic. Subject terms with which you are unfamiliar will usually be defined in the study guide, prescribed textbook and recommended sources.

##### **In other recommended sources**

Once you have a general idea of the topic, you should consult some of the other recommended sources if any are listed in *Tutorial Letter 101* for the assignment topic. Use the tables of contents and indexes in books to find the relevant sections. A **table of contents** is at the beginning of the book and gives the headings and subheadings of each chapter. This will guide you as to which chapters are likely to be relevant.

The **index** is at the back of the book and is an alphabetical list of topics, with the page numbers where the topics are discussed in the book.

In order to understand the content and meaning of the text, bear the following in mind:

- Headings and sub-headings indicate what the text is about. These will help you to anticipate which aspects are dealt with in a particular section, and to select the sections of a book or article that are relevant to your topic.
- Try to find the key sentence of each paragraph in order to identify the main points. (**Do not underline or write in library books.**)
- The key sentence opens up the meaning of the rest of the paragraph. It is often but not always the first sentence of a paragraph. If you skim a text – that is, read only the first sentence of each paragraph – you should have a good idea of what the broad outline of that reading is.

#### 4.8.5 Answering the assignment

You have now read the assignment carefully and decided what is required in your answer. You have also read various sources and made notes. Now you can begin to write your assignment answer.

There are several stages to completing an essay-type assignment:

- planning your assignment answer;
- writing a first draft of your assignment answer;
- evaluating this draft yourself based on the given assessment criteria;
- redrafting the answer for submission to the lecturer.

#### 4.8.6 How to approach multiple-choice questions

See the brochure *Unisa: Services and Procedures* for instructions on how to complete a mark-reading sheet for multiple-choice questions. Please read through the following remarks on answering multiple-choice questions and think about them. Of course, you don't need to learn them, but please make sure that you understand what is being said.

A multiple-choice question is the type of short question that gives students alternative answers from which they must choose. The following is a simple example of a multiple-choice question:

Legal capacity can be defined as the capacity to ...

- [1] perform valid juristic acts.
- [2] appear in a court of law.
- [3] have rights and duties.
- [4] be accountable for crimes.

The multiple-choice question consists of the following:

**Problem statement or question**

Legal capacity can be defined as the capacity to ...

**Distractors/ Alternatives**

Correct answer → (1) the capacity to perform valid juristic acts.  
 (2) the capacity to appear in a court of law.  
 (3) the capacity to have rights and duties.  
 (4) the capacity to be accountable for crimes.

The problem statement or question provides the perspective from which or the context within which you have to work to find the most correct alternative. It gives an indication of how to approach the question. Therefore, always read and consider the problem statement carefully. It is thus the function of the problem statement to ensure that one alternative is more correct than another.

What is the perspective from which or the context within which you have to work to find the most correct alternative or answer to the question in the above example?

The key words are **legal capacity** and **defined**.

It is important to consider **all** the alternatives from the perspective provided by the problem statement or question. Sometimes students choose one of the first alternatives without even looking at the rest. Bear in mind that the distractors in a multiple-choice question are not necessarily completely wrong. They are called 'distractors' because they often contain some appropriate information, so it is easy to make a wrong choice if you do not know the subject well or if you do not read all the alternatives carefully before you choose your answer. You must choose the **most correct** alternative.

## 5 EXAMINATION

### 5.1 Planning and revising

Planning is again of the essence in preparing for the examination. Keeping good notes, doing all the assignments, keeping on track with study programme, all contribute to success in the examination. Work back from the examination date and plan your study time prior to the examination. If you are doing more than one module, plan whether you will try to study a little on each module each day or if you are going to plan their time differently. Prioritise your studies by asking yourself a series of questions:

What do I already clearly understand?  
 What am I uncertain about?  
 What don't I understand?  
 How am I going to address my lack of understanding?

- Study the guide/textbook again and take more notes
- Work through the assignments and feedback again
- Ask the tutor/lecturer
- Work in groups with other students

It goes without saying that to achieve success in any examination there is no substitute for a sound knowledge of the subject, which can be attained only by making a thorough study of the study guide and other prescribed material; interacting with other students in person or online; interacting with lecturers/tutors; using other resources; completing assignments and taking note of feedback.

### **5.2 Examination admission**

Please refer to paragraph 4.2 above for information about the compulsory assignment. We wish to emphasise again that you **must** submit the compulsory assignment to obtain admission to the examination. Admission will be obtained by submitting the compulsory assignment and **not** by the marks you obtain for it.

Please ensure that this assignment reaches the University **before the due date - late submission of the assignment will result in you not being admitted to the examination.** Please consult each tutorial letter 101 for the respective due dates.

**PLEASE NOTE: IF YOU DO NOT SUBMIT THE COMPULSORY ASSIGNMENT, YOU WILL NOT BE ADMITTED TO THE EXAMINATION. NO LATE ASSIGNMENTS WILL BE ACCEPTED.**

### **5.3 In the examination venue**

Our experience has, however, been that students who apparently have a good knowledge of the subject sometimes fail to obtain a pass mark. Every year we come across scripts which indicate that students devoted far too much time to the first few questions (for which they earned good marks) and were unable to answer the entire paper because time caught up with them.

It is a good idea first to read carefully through the paper, to specifically note the maximum number of marks allotted to each question, and then to decide on the maximum amount of time that should be devoted to each question.

Do make sure that you stick to the **relevant** points for each question. Our experience is that students sometimes add information that is not really relevant to answering a particular question, in the hope that they will somehow earn marks. It does not work that way. Our questions are very specific and no marks can be earned by 'throwing in' additional material not required.

We try to ensure that examination papers are not too long. However, at the risk of repetition, we wish to emphasise that proper time planning is of great importance in writing an examination.

In dealing with a problem question (i.e. a question setting out a hypothetical factual situation, to which you must provide the solution), it is inadvisable to go directly to the solution. It is better first to make sure of the principles that are relevant in seeking a solution, to describe these briefly and then to state your ideas on the solution of the problem. Even if your eventual conclusion is not absolutely correct, your statement of principles (if done correctly) will earn you valuable marks. If the solution is also correct, you will obviously be rewarded for that as well.

Please use a pen that will produce a bold and legible script. Sometimes the script produced by an 'overused' ballpoint pen is barely legible. Take a back-up pen to the examination hall just in case.

We try at all times to set a paper that will test your knowledge in a fair and proper manner and to maintain sound standards. Students who have obtained a degree from this University may take pride in their achievement.

#### **5.4 Absence from examinations**

The University finds the annual occurrence of high absenteeism at the examinations very disturbing. This is particularly inexplicable in view of the fact that such absence is not restricted to students who have only done the minimum amount of work, but also includes students who have worked regularly during the semester.

The main reason for this is possibly a lack of self-confidence on the part of candidates who realise too late that they have insufficient time to acquire the necessary skills, proficiency and ready knowledge in the short time before the examination.

We therefore appeal to each student to complete all the assignments set and to commence examination revision in good time, so that the examination may be approached with self-confidence.

An important matter to bear in mind is that credit is retained for modules that you have passed. If, due to specific unavoidable problems, you do not see your way clear to write all the modules, consider utilising all your available time on some of the modules. You will then ensure that you do earn certain credits.

If you are a final year BCompt student you should acquaint yourself with the admission requirements of the Hons BCompt as per the regulations regarding Honours, Master's and Doctoral degrees in Calendar Part 4/2009.

To be admitted to the Hons BCompt studies a student must hold either

- the degree of Bachelor of Accounting Science (BCompt) and must have achieved an average mark of 55% in the following modules: ACN311V, ACN312W, ACN313X & ACN314Y
- or**
- a BCom Accounting degree with a curriculum approved by SAICA and must have an average mark of 55% for Financial Accounting on the final undergraduate level.

The degree must not be older than three years.

Remember, if you write, you have a chance; if you do not, you have no chance!

Although it is the policy of the University to offer opportunities for study to all who qualify for admission, Council and Senate have, for various reasons, found it necessary to limit the privilege of re-registration only to students who, in the opinion of the University, have made satisfactory academic progress at this University, and can therefore be expected to complete their proposed course of studies within a reasonable period of time.

You will therefore prejudice yourself if you stay away from the examination - the most certain way to fail is not to try at all!

### **5.5 Supplementary/aegrotat examination**

Please note that should the University grant you a **supplementary examination, your year mark will not count towards your final mark**. In other words, your examination will count 100% of your final mark and you will have to achieve a mark of at least 50% in the supplementary examination to pass the module.

However, this arrangement will not affect students who write the **aegrotat examination** (that is, an examination given to people who were ill and whose condition is supported with a medical certificate). **Their year mark will count towards their final mark.**

### **5.6 Examination technique and hints**

A positive attitude to the examination is of the greatest importance. Accept the examination as a challenge, and approach it with the intention to pass.

Notwithstanding a healthy state of mind before and during this examination, practical incidents could mean the difference between success and failure. During your preparation for the examination, take note of the following matters:

- Do not change your daily routine before the examination.
- Do you know when and where to write the examination?
- Rather arrive too early than too late at the examination venue.
- Ensure that your writing materials are ready to be used.
- Do not discuss the paper with fellow students immediately before the examination.
- Ensure that you bring your student card and ID to the exam.

You will find the following hints useful when answering questions during the examination:

#### **5.6.1 Pre-planning**

Many students think that the sooner they start answering the examination questions, the more time they will have at their disposal. This practice is unwise. Pre-planning is necessary in order to answer the examination questions.

If the answer to a question cannot be completed within more or less the allocated time, proceed to the next question. If time is available after completion of the paper as a whole, you can return to complete the unfinished answers or answers requiring completion.

#### **5.6.2 Reading of paper**

Do not start by reading the paper in detail before answering the questions. This practice often causes emotional strain, especially if the student encounters an item which appears unfamiliar, or one which he cannot solve.

When, however, you have decided to answer a certain question, must read it thoroughly and attentively before starting the answer. Remember also to read the "REQUIRED" section of the question very carefully and make certain that you understand what is required.

### *5.6.3 Analysis of questions*

Analyse the question very carefully and jot down the most important points which come to mind while reading the question.

### *5.6.4 Answering of questions*

Do just as the examiner asks. You may write pages of brilliant exposition, but if it is not required in the answer, you will be given no more marks than for a single paragraph of relevant information. The inclusion of irrelevant matter also causes loss of valuable time. By limiting yourself to the facts required by the question, you will be able to use the available time more judiciously and to give a balanced answer without being caught up in a welter of irrelevant facts.

Use appropriate headings to describe the question (or parts thereof) which you are answering.

Arrange your answers in logical sequence and schematic form. If possible, do not deviate from the presentation of answers in your tutorial matter. The correct method of presentation is taken into consideration when marks are awarded.

Neatness, clarity, correct style, presentation and language are important. Questions may not be answered in pencil.

### *5.6.5 Refinement of answers and corrections*

It is a well-known fact that refinement of answers earns very few marks. The crux of the answer is the first part, which often contains the basis of the solution to the problem, and automatically counts most marks. It is also easier to score an average pass mark in all questions, than exceptionally high marks in a few questions.

If you discover an error, of which the correction will require time-consuming alterations, rather point this out to the examiner by way of a brief note, specifying how the mistake affects the answer and how it would be rectified. Such an error can be rectified after completion of all other questions, if sufficient time is available.

### *5.6.6. Items of which you are unsure*

A positive approach should be adopted in answering examination questions by putting down what you know in writing and not being confused by any "tricky" points that may arise. For example, if in a question you are not sure about the treatment of a certain aspect, do not get flustered and waste unnecessary time. Decide immediately on a course of action to be followed and if calculations are required, do them to the best of your ability (stating your assumption briefly where you consider this advisable because of "ambiguity" in the question, or for any other reason) and complete the answer to the question as a whole. If your method is acceptable and your calculations are in an understandable format, you will definitely score marks, even if, because of some calculation error, your ultimate result is incorrect.

### 5.6.7 Basic calculations

It is imperative that all basic workings should be shown on a separate page or at the bottom of a page. Remember your cross references! Calculations may also be made in the body of the question.

(Note that our suggested solutions usually contain explanatory comments and all the workings shown in them need not necessarily be shown for examination purposes).

Marks are awarded in respect of each correct calculation. Suppose for example that an amount in the income statement is obtained by combining four different amounts. If you show your basic workings and three of the four amounts are correct, you will obtain approximately three-quarters of the marks, but none if no workings have been shown.

### 5.6.8 Attached information

It may happen that a page or even some pages of information attached to the paper, required for answering one of the questions, were omitted when the papers were bound.

Should you become aware that such information is missing, you must immediately obtain a new paper from the invigilator.

## 6 ETHICAL BEHAVIOUR

Plagiarism is the act of taking words, ideas and thoughts of others and using them as if they were your own. It involves a number of dishonest academic activities such as copying the work of other students, copying from textbooks or study guides without giving the source, copying in the examination, etc.

The *Disciplinary Code for Students* (2004) is given to all students at registration. You are advised to study the Code, especially Sections 2.1.13 and 2.1.4 (2004:3-4). Kindly read the University's *Policy on Copyright Infringement and Plagiarism* as well.

## 7 COMMUNICATION WITH YOUR LECTURERS

### 7.1 Communication with the School of Accounting Sciences

Correspondence pertaining issues of concern (other than subject content) may be addressed to:

*THE DIRECTOR, SCHOOL OF ACCOUNTING SCIENCES, UNISA, PO Box 392, UNISA, 0003* or e-mailed to [motsham@unisa.ac.za](mailto:motsham@unisa.ac.za)

Administrative enquiries should be directed to the Unisa Contact Centre (UCC):

Calls – RSA only:	0861 670 411
International calls:	+27 11 670 9000
Fax number:	012 429 4150/ +27 12 429 4150
E-mail:	<a href="mailto:study-info@unisa.ac.za">study-info@unisa.ac.za</a>

## 7.2 Telephonic/email communication with lecturers

The telephone numbers/email addresses of the lecturers in the different modules are indicated in the tutorial letter 101 of each module.

We would like to appeal to you to contact your lecturers directly in connection with enquiries, study problems, etc. If all incoming telephone calls are channelled through the departmental secretaries it should be clear that time will be unnecessarily wasted and that their telephones will be engaged for the greater part of the day.

Students sometimes complain that they have problems in contacting their lecturers telephonically. We would like to address this problem by bringing the following to your attention:

- Due to our working schedule at the university it sometimes happens that there are no lecturers available for a limited period of time in the mornings. Such cases are limited to the absolute minimum. We assure you that every student is important to us and we would like to deliver, as far as possible, a good academic service to you as student.
- You have at your disposal a list of lecturers' names but it sometimes happens, due to circumstances, that only one lecturer is available telephonically. Please be patient and try again at a later stage to contact us. If you still struggle to contact us you can dial the various Departmental telephone numbers and ask the person to put you through to the lecturer in question.

Department of Financial Accounting  
(012) 429 4459 & [mongakp@unisa.ac.za](mailto:mongakp@unisa.ac.za)

Department of Management Accounting  
(012) 429 4753 & [mautjpl@unisa.ac.za](mailto:mautjpl@unisa.ac.za)

Department of Taxation  
(012) 429 4494 & [brechsj@unisa.ac.za](mailto:brechsj@unisa.ac.za)

Department of Auditing  
(012) 429 4707 & [ventee@unisa.ac.za](mailto:ventee@unisa.ac.za)

- Students are also inclined to phone lecturers **in the week just before an assignment is due**. In light of our student numbers, you can imagine that our telephones are extremely busy and students wrongly feel that we do not want to help them. To save yourself a lot of frustration, try to avoid these peak times.
- It is impossible for a lecturer to give a lecture over the telephone or per email on a certain section of the work. Keep your questions ready and be specific when you contact the lecturer. This way the lecturer can help you best.
- Many students only phone or email to get an answer to a specific problem in an assignment question. They expect an answer from the lecturer on questions that we actually asked them. Please avoid such questions. We do like to help you clear up the problem areas which you struggle with. Prepare yourself and please phone if there is still something that is unclear to you.

### **7.3 Appointments with lecturers**

It is possible to see your lecturers in the office. **It is however of the utmost importance to contact the lecturer telephonically and to make an appointment.** This will save you from

disappointment and frustration. Every lecturer wants to plan his/her day according to work that has to be completed and it is impossible for lecturers to help students that arrive at the office without an appointment. During a visit to your lecturer please be prepared and be specific with your questions. It is the optimal way for a lecturer to help you in the time available.

## **8 USE OF POCKET CALCULATORS IN THE EXAMINATION**

Non-programmable pocket calculators (i.e. calculators without programming mode) may be used in examinations.

## **9 DISCUSSION CLASSES**

Discussion classes are presented in the majority of modules. Due to financial constraints not all modules will have discussion classes presented. You will receive tutorial letters in this regard in due course.

## **10 LEARNING CENTRES**

The services offered at the Learning Centres aim to assist Unisa learners to develop into motivated and independent learners through:

- weekly face to face tutorials led by expert tutors;
- study skills and development workshops;
- general academic support;
- meeting fellow students who have similar academic hurdles to overcome;
- examination preparation.

Tutorials take place once a week for an hour or fortnightly for two hours at a minimal fee.

### **Contact details of the UNISA Learning Centres:**

#### **Thutong Learning Centre (Pretoria)**

UNISA Sunnyside Campus  
cnr Walker and Joubert Streets  
Sunnyside

**Tel: (012) 484-1190/2**

E-mail: [masalmc@unisa.ac.za](mailto:masalmc@unisa.ac.za)

#### **Johannesburg Learning Centre**

25 De Korte Street (Cnr Eendracht)  
Braamfontein

**Tel: (011) 403-0101**

E-mail: [mabasth@unisa.ac.za](mailto:mabasth@unisa.ac.za)

**Durban Learning Centre**

UNISA KwaZulu-Natal  
Regional Office  
230 Stanger Street  
Durban

**Tel: (031) 335-1749**

E-mail: [sewdud@unisa.ac.za](mailto:sewdud@unisa.ac.za)

**Polokwane Learning Centre**

23A Landdros Mare Street  
Polokwane

**Tel: (015) 290-3419**

E-mail: [tshamwn@unisa.ac.za](mailto:tshamwn@unisa.ac.za)

**Western Cape Learning Centre**

UNISA Western Cape  
15 Jean Simonis Street  
Parow

**Tel: (021) 936-4122**

E-mail: [oosthmep@unisa.ac.za](mailto:oosthmep@unisa.ac.za)

**Umtata Learning Centre**

Steves Motor Building  
26 Victoria Road  
C/o Victoria Road & Madeira Road  
Umtata

**Tel: (047) 531-5002/7**

E-mail: [msengne@unisa.ac.za](mailto:msengne@unisa.ac.za)

**Contact details of UNISA Satellite Learning Centres:**

Shingwedzi Community College - tel: (015) 851-0917

Stanger Centre - tel: (032) 551-6251

Pietermaritzburg Centre - tel: (033) 394-3668

Wellington Centre - tel: (021) 873-1181

Kimberley Centre - tel: 0837006855 [ivan2@telkomsa.net](mailto:ivan2@telkomsa.net)

Nelspruit Centre - tel: (013) 755-2476 [keists@unisa.ac.za](mailto:keists@unisa.ac.za)

**11 PEER HELP VOLUNTEER PROGRAMME**

We would like to inform you about the Unisa Peer Help Volunteer Programme, offered under the auspices of the Bureau for Student Counselling and Career Development.

Peer helping is based on the well-documented fact that students often seek out other students for help when they are experiencing some frustration, concern, worry or problems.

Peer helpers are trained to help students think through and reflect on problems they might experience. These peer helpers listen and support their fellow students with regard to studies and personal problems. They explain the Unisa system and they render support regarding academic skills development. Peer helpers are trained to refer more complex cases to the professional counsellors on campus.

You can contact a peer helper at:

<b>Main Campus (Pta)</b> Cas van Vuuren Building Hall A, Room 3-11 Tel. (012) 429-8694/5	<b>Times</b> Monday - Friday 08:00 - 15:30
<b>Kwazulu Natal Campus</b> Room 1B-7 Masifunde Study Centre Durban Tel: (031) 335-1745	<b>Times</b> Monday - Friday 08:00 - 16:00 2 <sup>nd</sup> and 4 <sup>th</sup> Saturday 08:00 - 12:00
<b>Johannesburg Learning Centre</b> Room 206 cnr De Korte & Eendracht Street Braamfontein Tel: (011) 403-7111	<b>Times</b> Monday - Friday 10:00 - 15:00 Saturday by appointment 09:00 - 13:00

## 12 FREQUENTLY ASKED QUESTIONS

We receive many calls from students asking the same questions over and over again. We have therefore decided to include these frequently asked questions in this tutorial letter. Please do not make an unnecessary telephone call asking one of the following questions:

### 1 What is Tutorial Letter 101 (Tut101)?

You will receive a Tut101 for every module for which you are registered. It is entitled SCHEME OF WORK, STUDY RESOURCES AND ASSIGNMENTS. The Tut101 contains essential information such as information on administrative matters, assignment details such as submission dates and the actual assignment questions, as well as the prescribed specific module. **It is essential that you read carefully through the Tut101 for each module.**

### 2 Are there assignments that I need to complete? Do I have to submit the assignments?

Each module has at least one compulsory assignment that you need to complete and submit by the due date mentioned in your Tut101. Please check carefully under the assignment section of your Tut101 how many assignment(s) you need to complete, what kind of assignment(s) they are and what the submission date(s) are. **As explained in your Tut101, no extensions whatsoever will be granted for the submission of the assignments and you are requested not to apply for extensions under any circumstances.**

### 3 Do I have to buy any prescribed textbooks? Can you recommend any further reading material?

If you are required to buy any textbook(s) for your module, particulars will be given in the section 'Study material' in the Tut101. The same applies to recommended reading(s).

### 4 What do I do if I experience problems with the content of the study material?

Contact your tutor or one of the lecturers responsible for the module immediately. Please do not hesitate to contact us. You can **phone** any of the lecturers during the mornings, **make an appointment to come and see us personally**, write a **letter** or send an **e-mail**. Tutors are available in person at regional learning centres on most Saturday mornings. You need to register at the centre to attend tutorials.

### 5 I have not yet received my study material. Can you send it to me?

No, unfortunately **the study material is kept at a different department**. Please contact the Unisa Contact Centre at 0861 670 411 and ask whether the specific item has been despatched. If it has been despatched and you have not received it after a reasonable period of time, ask for another copy to be despatched. You can also find your study material on *myUnisa*. Refer to your Tut101 on how to access *myUnisa*.

**6 When do classes start at Unisa?**

Unisa is a University that offers **distance learning** and is **not a residential University**. We do not, therefore, offer classes to our students on a daily basis. We do, however, offer tutorial classes on a weekly basis at Unisa Learning Centres throughout the country. Be wise and find out more about these tutorial classes! Refer to Tut101 for more information.

**7 Do I have group discussions (that is, visits from lecturers at various venues)?**

Information concerning group discussions for any module will be provided in Tut101, and/or follow up tutorial letters you will receive during the course of the semester. Group discussions will also be announced and scheduled on myUnisa.

**8 When and where am I writing the examination?**

Should you have any enquiries about the examination date, time and venue for all the module for which you are registered, please **contact** the **Unisa Contact Centre** at 0861 670 411 (RSA only), or +27 11 670 9000 (international calls). When you register, select an examine centre that is convenient to you. If you need to change venues, inform the Directorate: Student Assessment Administration in good time so that they can make provision for you at the other centre.

**9 When will the examination results be released?**

Please **contact** the **Unisa Contact Centre** at 0861 670 411 (RSA only), or +27 11 670 9000 (international calls).

**10 Where do I find my examination results?**

You will be able to obtain your results from the following places on the day on which the examination results are released:

- On **notice boards** on the Main Campus in Pretoria, as well as the regional offices/learning centres.
- On the **Internet** at <http://www.unisa.ac.za>.
- By calling the toll free number of the MTN Voice Response System: **083 1234**.

A hard copy of your official results will also be **posted** to you.

**Please note that examination results may not be made available by e-mail or telephone.**

**11 What do I do if I am not happy with my results?**

Refer to the **back page** of your **official results** (that you **will receive by post**) for the **different options**. Also, consult the brochure *Unisa: Services and Procedures* which you received as part of your study package.

**12 How do I apply for my examination script to be remarked or rechecked?**

You will find **all the information** with regard to the remarking or rechecking of examination scripts at the **back** of the **official results** that you will receive by **post**. You will also find the information in the brochure *Unisa: Services and Procedures* that you received as part of your study package.

**13 When do the supplementary examination/aegrotat examinations take place?**

Please **contact** the **Unisa Contact Centre** at 0861 670 411 (RSA only), or +27 11 670 9000 (international calls).

**14 For which modules do I have to register now?**

You can **contact** the Bureau for Counselling, Career and Academic Development (for more information see the brochure *Unisa: Services and Procedures* that you received with your study material).

**15 What is myUnisa?**

The **myUnisa** the University's online learning management system. You can find your study guides and tutorial letters in PDF format on the website for your module. You can communicate with your lecturers, with other students and with the administrative departments of Unisa – all through the computer and the Internet. You need to have an Internet enabled computer to use *myUnisa*.

To go to the *myUnisa* website, start at the main Unisa website, <http://www.unisa.ac.za>, and then click on the orange **myUnisa** button on the right-hand side of the screen. This should take you to the *myUnisa* website. You can also go there directly by typing in <http://my.unisa.ac.za>

Please consult the publication *Unisa: Services and Procedures* which you received with your study material for more information on *myUnisa*.

**16 What is satellite delivery?**

At Unisa, satellite transmission is used for the live presentation of lectures, tutorials or training programmes to learners using a television screen at Unisa regional centres. You will be informed by SMS about the satellite broadcasts for any modules for which you are registered.

**17 What is RPL?**

Recognition of prior learning (RPL) is the recognition by Unisa of any non-accredited learning of tertiary level related to a Unisa discipline which occurred before you decided to register for an academic qualification.

- The RPL programme at Unisa enables you to gain recognition and credit for what you already know and are able to do at a level equivalent to University study.
- You receive credit for what you have learned from experience, training courses, etc. For example, if you have worked as a police official for ten years, you will have learned a vast number of skills, such as how to effect an arrest, how to write a statement, how to negotiate. If you have started up and run your own successful business, you will be experienced in budgeting, stocktaking and preparing proposals for clients. If you have done research and written research reports, you could request credits in the field of research.

RPL makes it possible for you to earn credits towards a UNISA qualification, thereby shortening your study time, and decreasing your study fees.

Applications or enquiries can be directed to:

- College of Economic and Management Sciences Ms J Brozio: 011 471 2215, jbrozio@unisa.ac.za
- College of Law Ms L Janakk: 011 471 2838, janakl@unisa.ac.za
- Pre-access programme for candidates with no or incomplete school-leaving certificates Ms Marici Snyman: 011 471 3937, msnyman@unisa.ac.za

**18 I want to transfer credits from another University. How do I do this?**

Phone the Contact Centre and they will put you through to the correct office.

**19 What can a tutor do for me?**

At the moment, we offer face-to-face tutorials at regional learning centres across South Africa. A tutor can assist you to understand your study material, approach your assignments correctly, offer you more opportunities for practising skills, etc. We would like to begin to offer this service online for students who choose this option. We would also like to begin offering a tutor connection to students who have no access to our learning centres or the internet so that they at least have someone who can help them on request.

**20 I want to work with other students. How can I do this?**

You could ask Unisa to connect you to other students in your area so that you could form a study network. The Bureau for Counselling, Career and Academic Development also trains senior students to offer peer collaborative learning at the learning centres.

**21 What can I do if I am not a confident reader or writer?**

The Bureau for Counselling, Career and Academic Development offers literacy support at many of the regional learning centres. They can also assist you to improve your study skills.

**22 What if I have received a CD or DVD and I don't have the equipment to play it?**

Many regional learning centres have computers that students may use. Regional offices can also give you details of Multi-Purpose Community Centres that might have equipment that you can use.

**23 How much contact can I expect?**

Distance education relies on independent self-study so your study package on its own should enable you to complete the module successfully. However, the University also offers some forms of contact besides letters, phone calls, e-mail or visits to lecturers in their offices. In some modules, lecturers visit various regions once a semester.

Students are alerted to these visits in a tutorial letter. First-year subjects in particular offer tutorial classes once a week at regional learning centres.

Some modules use video-conferencing or satellite classes to regional centres that have these facilities. *myUnisa* offers discussion forums. The Bureau for Counselling, Career and Academic Development has counsellors, literacy centres, peer collaborative learning facilitators, etc.

**24 Where can I obtain financial aid?**

Call the Contact Centre and they will direct you to the Financial Aid Bureau.

**13 OTHER IMPORTANT INFORMATION**

<b>Details</b>	<b>Source</b>
Prescribed books	Tutorial letter 101 for every module which you received at registration.
Official Booksellers	Tutorial letter 101 for every module.
Student enquiries	Tutorial letter 101 for every module.