

Tutorial Letter 101/0/2026

**Capstone in Applied Accounting
Sciences**

CAS4801

NCA4801

ZCA4801

Year Module(s)

Name of Department

IMPORTANT INFORMATION

Please register on myUnisa, activate your myLife e-mail account and make sure that you have regular access to the myUnisa module website, CAS/NCA/ZCA4801-26-Y, as well as your group website.

Note: This is a fully online module. It is, therefore, available only on myUnisa.

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Dear Student

1. INTRODUCTION

Unisa is a comprehensive open distance e-learning (CODeL) higher education institution. Our comprehensive curricula encapsulate a range of offerings, from strictly vocational to strictly academic certificates, diplomas and degrees. Unisa's openness and its distance e-learning character result in many students who may not previously have had an opportunity to enrol in higher education registering at the University. Our CODeL character implies that our programmes are carefully planned and structured to ensure success for students, ranging from the under-prepared but with potential to those who are sufficiently prepared.

Multiple modes of delivery are involved in teaching and learning in a CODeL context, ranging from blended to fully online learning. As a default position, all postgraduate programmes are offered fully online with no printed study materials. Undergraduate programmes are offered using a blended mode of delivery where printed study materials are augmented with online teaching and learning via myUnisa, our learning management system. In some instances, undergraduate programmes are offered fully online as well.

Furthermore, our programmes are aligned with the vision, mission and values of the University. Unisa's commitment to serving humanity and shaping futures – combined with a clear appreciation of our location on the African continent – means that Unisa's graduates have distinctive graduate qualities, which include

- being independent, resilient, responsible and caring citizens able to fulfil and serve in multiple roles in their immediate and future local, national and global communities
- having a critical understanding of their location on the African continent and taking account of its histories, challenges and potential in relation to globally diverse contexts
- the ability to critically analyse and evaluate the credibility and usefulness of information and data from multiple sources in a globalised world with ever-increasing information and data flows and competing worldviews
- knowing how to apply their discipline-specific knowledges competently, ethically and creatively to solve real-life problems
- an awareness of their own learning and developmental needs and future potential

This is an online system that is used to administer, document and deliver educational material to you and to support engagement with you. Look out for information from your lecturer as well as other Unisa platforms to determine how to access the virtual myUnisa module site. Information on the tools that will be available to engage with your lecturer and fellow students to support your learning will also be communicated via various platforms.

We encourage you to log on to the module site on myUnisa regularly at least twice a week. The module website code written out in full, CAS/NCA/ZCA4801-26-Y.

Because this is a fully online module, you will need to use myUnisa to study and complete the prescribed learning activities. Visit the website for CAS/NCA/ZCA4801-26-Y on myUnisa frequently. The website for your module is CAS/NCA/ZCA4801-26-Y.

We wish you every success with your studies!

2. MODULE OVERVIEW

2.1 Purpose

The purpose of the module is to develop students with enabling competencies to solve complex problems facing accountants in accounting and related services fields. Working individually and in teams, students will integrate technical competencies from Financial Accounting, Auditing, Tax, Management Accounting and Finance with non-technical competencies from business, decision-making, relational and digital acumen to become responsible leaders who behave ethically and create sustainable value for a wide range of stakeholders within an organisation.

2.2 Outcomes

For this module, you will have to master several outcomes:

- Internalise the values and attitudes expected of a Chartered Accountant in their role within society and organisations.
- Develop personal and interpersonal skills necessary to be an effective professional in accounting and related services contexts.
- Distinguish between organisations that create value in the long term and those that have a narrow focus on profits by evaluating their integrated reports.
- Solve problems by integrating technical and non-technical competencies and communicating with a range of audiences in accounting and related services fields.

3. CURRICULUM TRANSFORMATION

Unisa has implemented a transformation charter that places curriculum transformation high on the teaching and learning agenda. Curriculum transformation includes student-centred scholarship, the pedagogical renewal of teaching and assessment practices, the scholarship of teaching and learning, and the infusion of African epistemologies and philosophies. All of these are being phased in at both programme and module levels. As a result of this, you will notice a marked change in the teaching and learning strategy implemented by Unisa, together with the way in which the content is conceptualised in your modules. We encourage you to embrace these changes during your studies at Unisa, responsively and within the framework of transformation.

4. LECTURER(S) AND CONTACT DETAILS

4.1 Lecturer(s)

The primary lecturer for this module is **Ms Tsatsawane Lucricia Nkwinika:**

Department: Financial governance

Telephone: +27 12 429 4561

E-mail: enkwintl@unisa.ac.za

The Secondary lecturers for this module are:

Ms Senzekile Mofokeng:

Department: Financial Governance

Telephone: +27 12 429 6667

E-mail: emofoksn@unisa.ac.za

Ms Kebaabetswe Ramushwana:

Department: Financial Governance

Telephone: +27 12 429 3560

E-mail: ramuskv@unisa.ac.za

Mr Papatle Mahlakwana:

Department: Financial Governance

Telephone: +27 12 429 3111

E-mail: emahlapa@unisa.ac.za

Ms Siyasanga Hashe:

Department: Financial Governance

E-mail: hashes@unisa.ac.za

4.2 University

Contact addresses of the various administrative departments appear on the Unisa website: <http://www.unisa.ac.za/sites/corporate/default/Contact-us/Student-enquiries>.

Please include your student number in all correspondence.

5. RESOURCES

5.1 Prescribed book(s)

There are no prescribed books for this module

5.2 Library services and resources

The Unisa Library offers a range of information services and resources and has made numerous library guides available at <http://libguides.unisa.ac.za>

Recommended guides

- For brief information on the library, go to <https://www.unisa.ac.za/library/libatglance>
- For more detailed library information, go to <http://www.unisa.ac.za/sites/corporate/default/Library>
- For frequently asked questions, go to <https://www.unisa.ac.za/sites/corporate/default/Library/Frequently-Asked-Questions>
- For research support and services such as the Personal Librarian service and the literature search request (on your research topic) service, offered by the Information Search Librarian, go to <http://www.unisa.ac.za/sites/corporate/default/Library/Library-services/Research-support>
- For library training for undergraduate students, go to <https://www.unisa.ac.za/sites/corporate/default/Library/Library-services/Training>
- For lending services, go to <https://www.unisa.ac.za/sites/corporate/default/Library/Library-services/Lending-services>
- For services for postgraduate students, go to <https://www.unisa.ac.za/sites/corporate/default/Library/Services-for-Postgraduates>
- For support and services for students with disabilities, go to <https://www.unisa.ac.za/sites/corporate/default/Library/Services-for-students-with-special-needs>
- For library technology support, go to <https://libguides.unisa.ac.za/techsupport>
- For information on finding and using library resources and tools, go to http://libguides.unisa.ac.za/Research_skills
- For an A–Z list of library databases, go to <https://libguides.unisa.ac.za/az.php>

Important contact information

- Technical problems encountered in accessing library online services: Lib-help@unisa.ac.za
- General library-related queries: Library-enquiries@unisa.ac.za
- Queries related to library fines and payments: Library-fines@unisa.ac.za
- Interlibrary loan service for postgraduate students: libr-ill@unisa.ac.za
- Literature Search Service: Lib-search@unisa.ac.za
- Services and resources available to clients living with disabilities : lib-disability@unisa.ac.za
- Library book requests from, and book deliveries to Correctional Services: lib-corrections@unisa.ac.za
- Social media channels: Facebook: Unisa Library and X (Twitter) : @UnisaLibrary

To view the Library orientation video – please click here: [Unisa Library and Information Services Video 1 1 \(2\).mp4](#)

6. STUDENT SUPPORT SERVICES

6.1 Study @ Unisa publication and myModules

The *Study @ Unisa* online publication is available on myUnisa at www.unisa.ac.za/brochures/studies

It contains important information and guidelines for successful studies through Unisa.

If you need assistance with the myModules system, you are welcome to use the following contact details:

- Toll-free landline: 0800 00 1870 (select option 07 for myModules)
- E-mail: mymodule22@unisa.ac.za or myUnisaHelp@unisa.ac.za

You can access and view short videos on topics such as how to view your calendar, how to access module content, how to view announcements for modules, how to submit assessments and how to participate in forum activities by visiting <https://dtls-ga.unisa.ac.za/course/view.php?id=32130>

Registered Unisa students receive a free myLife e-mail account. Important information, notices and updates are sent exclusively to this account.

Please claim your e-mail account immediately after registering at Unisa by following this link: myLifeHelp@unisa.ac.za. Note that it can take up to 24 hours for your account to be activated after you have claimed it.

Your myLife account is the **only** e-mail account recognised by Unisa for official correspondence between you and the University and it will remain your official primary e-mail address on record at Unisa.

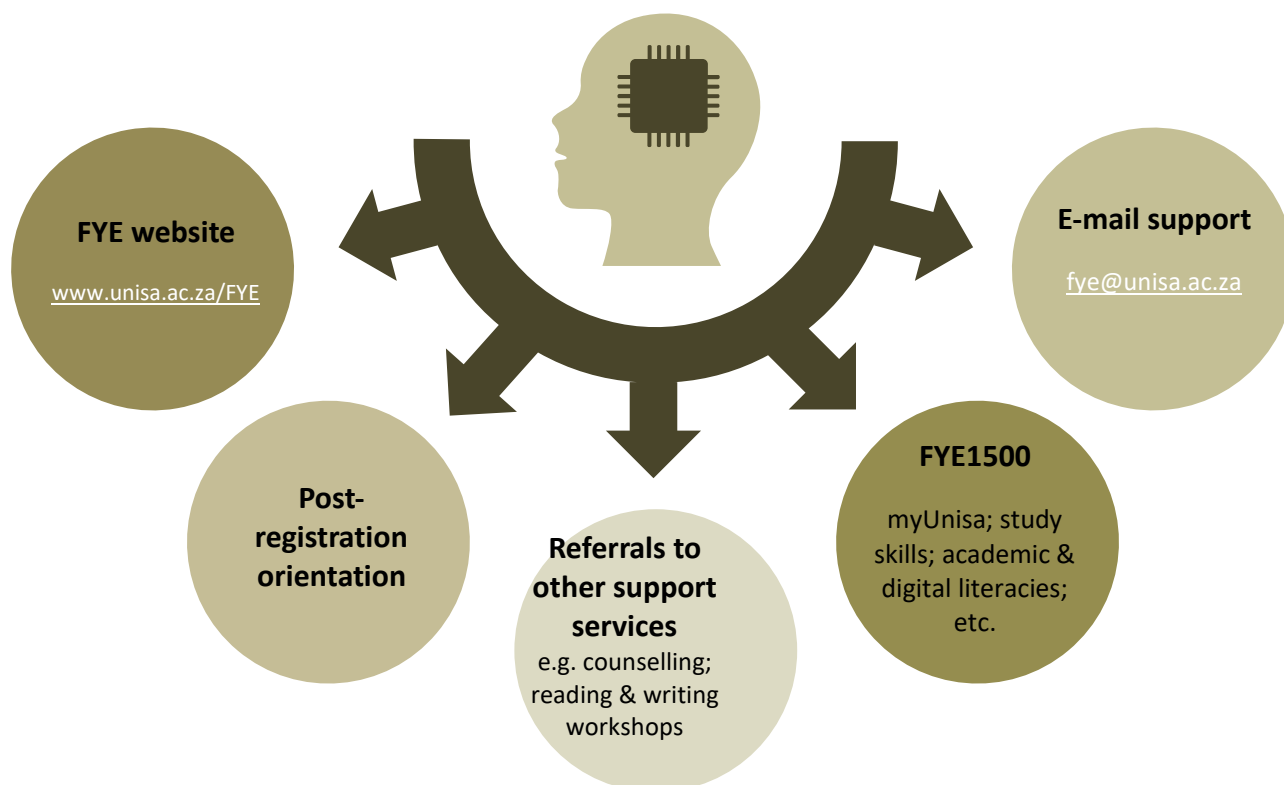
You remain responsible for the management of this e-mail account.

6.2 The Unisa First-Year Experience Programme

Many students find the transition from school education to tertiary education stressful and this is often true for students enrolling at Unisa for the first time. Unisa is a dedicated open distance and e-learning institution and is very different from face-to-face/contact institutions. It is a mega university and all its programmes are offered through either blended learning or fully online learning. For these reasons, we offer first-time students additional/extended support to help them navigate the Unisa teaching and learning journey seamlessly and with little difficulty and few barriers.

Unisa's First-Year Experience (FYE) Programme has been specially designed to provide you with prompt and helpful information about the services that the institution offers.

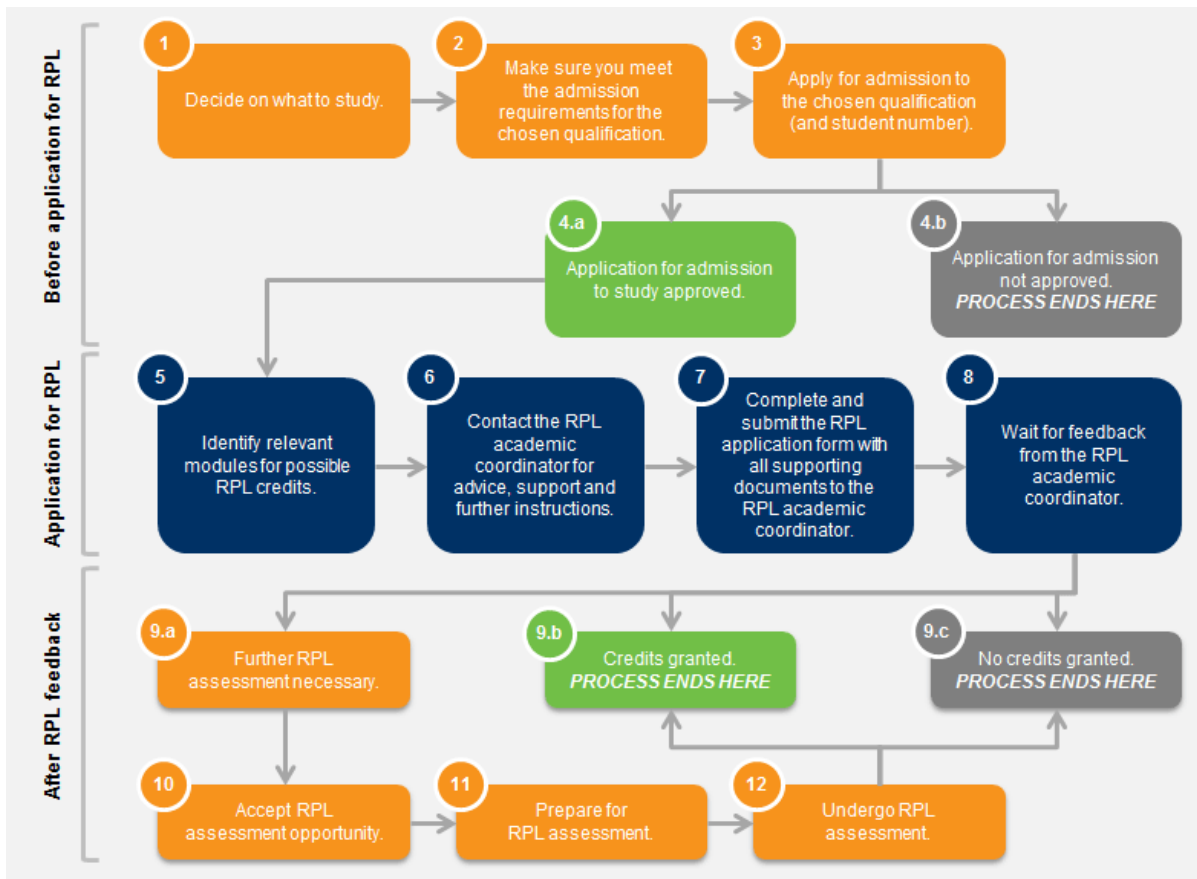
The following FYE services are currently available:



💡 To ensure that you don't miss out on important academic and support communication from the SRU, please check your myLife inbox regularly.

6.3 Using Recognition of Prior Learning (RPL) to apply for module credit within a qualification.

Now that you are a registered student, you are advised to familiarise yourself with the learning outcomes of the module or modules you have chosen. If you have been exposed to those learning outcomes for three years or more – either through work experience or other involvement – you can apply to be exempted from completing assignments and writing examinations. As part of your application for this exemption, you will be required to compile a portfolio of evidence substantiating how your experience is equivalent to the learning outcomes. The diagram below shows the steps involved in obtaining recognition of prior learning (RPL) for module credit. For more information on the process, RPL fees, and the contact details of your college RPL coordinator, visit the Unisa website: www.unisa.ac.za/rpl



6.4 Compulsory Completion of the Academic Integrity Course

Students registered for NQF 5 – 8 programmes are required to complete the Academic Integrity Course annually.

Academic integrity represents our commitment to and demonstration of honest and ethical behaviour in academic settings. Academic integrity is a foundational principle at Unisa, underpinning the quality and credibility of our qualifications. At its core, the Academic Integrity Course is designed to advance values such as discipline, fairness, honesty and commitment, which are important to your success as a student and your future as a professional.

The course can be accessed at: <https://mooc.unisa.ac.za/>. Use your myLife-credentials to log in.

For new students

If you are a new student enrolling for the first time in 2026, you must complete the full Academic Integrity Course as part of your orientation. This course is designed to instil academic values and equip you with the necessary skills required to uphold integrity throughout your academic journey.

The course comprises five comprehensive study units:

1. Unisa's values and mission on academic integrity principles
2. Defining academic integrity in an open distance learning (ODL) environment
3. Basic skills in academic writing
4. Ethical usage of artificial intelligence
5. Unisa's processes in identifying academic misconduct and detection tools

For returning students

Those of you who completed the Academic Integrity Course in 2025 are required to complete the refresher version of the course in 2026. This course serves to reinforce the principles and practices of academic integrity. While it is a shortened version of your previously completed Academic Integrity Course, it remains compulsory and must be completed within the specified period.

The refresher course aims to:

- Reinforce understanding of academic integrity principles
- Update you on any changes in policies or practices
- Ensure continued commitment to ethical academic conduct

For both new and returning students, it is important to complete the respective versions of the Academic Integrity Course within the specified periods. Unisa remains steadfast in its commitment to fostering a culture of honesty, fairness and responsibility. Non-compliance may lead to academic consequences as outlined in Unisa's Student Rules. For support, contact mymodule22@unisa.ac.za

7. STUDY PLAN

We will follow the study plan recommended for CTA2 students, which you can access **here**. Please ensure you set aside sufficient time to engage with the module content during the year. To guarantee you stay up to date with the content of this module and your other modules, please prepare a study timetable for yourself to plan and make sure you allocate enough time for each module and are aware of all the key dates.

The module will be delivered over **five 'blocks'** following the School of Applied Accountancy planning schedule. Each block will focus on a specific element of the learning outcomes:

1. Citizenship and the role of the Chartered Accountant (CA)
2. Personal and interpersonal skills
3. Integrated reporting
4. Problem solving and decision making.

8. HOW TO STUDY ONLINE

8.1 What does it mean to study fully online?

All study material and learning activities are delivered online on myUnisa.

All assessments are submitted online. This means that you will do all your activities and submit all your assessments on myModules. You may not email assessments to Unisa or lecturers.

All communication between you and the University happens online. Lecturers and your e-Tutors (teaching assistant) will communicate with you via Announcements, while your e-Tutors will respond to your queries posted in the Discussion Forum Activity in each Study unit in your e-tutor group site.

9. ASSESSMENT

9.1 Assessment criteria

Specific outcomes	Assessment criteria
Internalise the values and attitudes expected of a Chartered Accountant in their role within society and organisations.	<ul style="list-style-type: none"> • Reflect on the values expected of a Chartered Accountant as a member of different communities (local-cultural, professional, national, African and global). • Integrate the values expected of a Chartered Accountant into a personal value system that is used to guide decisions and behaviour. • Apply a personal value system that shows regard for social and environmental impacts of decisions in a scenario or case study. • Evaluate the impact of a business decision on people, planet and profits.
Develop personal and interpersonal skills necessary to be an effective professional in accounting and related services contexts.	<ul style="list-style-type: none"> • Illustrate the use of relevant emotional intelligence skills to resolve a problem in a scenario. • Appraise the advantages, disadvantages, and consequences of different leadership styles and qualities in a scenario. • Criticise social skills applied by an individual in a scenario and provide appropriate alternative behaviours that could have been applied to reach desired outcomes. • Contribute as a team member or leader to manage resources and ensure the achievement of common goals.
Distinguish between organisations that create value in the long term and those that have a narrow focus on profits by evaluating their integrated reports.	<ul style="list-style-type: none"> • Discuss emerging trends and forthcoming changes in financial and non-financial reporting. • Identify users needs and select an appropriate reporting framework considering the objective, usefulness and limitations of available reporting frameworks.

Specific outcomes	Assessment criteria
	<ul style="list-style-type: none"> • Apply the qualitative characteristics and principles of useful information. • Evaluate appropriate reporting boundaries. • Evaluate elements in the Integrated Reporting Framework • Analyse presentation and disclosures for the Integrated Reporting Framework
Solve problems by integrating technical and non-technical competencies and communicating with a range of audiences in accounting and related services fields.	<ul style="list-style-type: none"> • Detect a problem in a case study or simulation. • Assess multiple alternatives to solve an identified problem in a case study or simulation. • Communicate findings, recommendations, and necessary action for solving the problem using relevant visual aids appropriate for the context and audience. • Review the problem-solving process and evaluate the effectiveness of the outcomes. • Correlate problem-solving with data analysis and automation in accounting and related services contexts.

9.2 Assessment plan

CAS/NCA/ZCA4801 will have two formative assessments and one summative assessment. The table below illustrates the different assessments and how they will contribute towards your final mark:

Learning Unit	Assessments	Year Mark Contribution	Final Mark contribution	Summative assessment contribution
Learning Unit 1	1. Formative assessment	40%	40%	60%
Learning unit 2 Learning unit 3	2. Formative assessment	60%		

Learning unit 4				
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- To complete this module, you will be required to submit 2 assignments and 1 portfolio.
- All information about when and where to submit your assignments will be made available to you via the myModules site for your module.
- Due dates for assignments, as well as the assignments themselves, will be available on the myModules site for this module.
- To gain admission to the examination, you will be required to submit 2 assignment/s.
- The assignment weighting for the module is 40%.
- You will receive examination information via the myModules sites. Please watch out for announcements on how examinations for the modules for which you are registered will be conducted.
- The examination will count 60% towards the final module mark.

9.3 Assessment/assignment due dates

- No assessment/assignment **due dates** are included in this tutorial letter.
- Assessment/assignment due dates will be made available to you on the myUnisa landing page for this module. We envisage that the due dates will be available to you on registration.
- Please start working on your assessments/assignments as soon as you register for the module.
- Log on to the myUnisa site for this module to obtain more information on the due dates for the submission of the assessments/assignments

9.4 Submission of assessments/assignments

- Unisa, as a CODEL institution, is moving towards becoming an online institution. You will see, therefore, that all your study material, assessments and engagements with your lecturer and fellow students will take place online. To facilitate this, we use myUnisa as our virtual campus.
- The myUnisa virtual campus offers you access to the **myModules site**, where learning material is available online and where assessments should be completed. Together, myUnisa and myModules form an online system that is used to administer, document and deliver educational material to you and to support engagement between you and Unisa's academics.
- The myUnisa platform can be accessed via <https://my.unisa.ac.za>. Click on the myModules 2026 button to access the online sites for the modules that you are registered for.
- The University undertakes to communicate clearly and as frequently as is necessary to ensure that you get the most out of using myUnisa. Please access the Announcements on your myModules site regularly, as this is where we will post important information.

- When you access your myModules site for the module/s you are registered for, you will see a welcome message posted by your lecturer. Below the welcome message you will see the assessment shells for the assessments that you need to complete. Some assessments may be multiple choice, some may be tests or written assessments/assignments, others may be forum discussions and so on. All assessments must be completed on the assessment shells available on the respective module platforms.
- To complete quiz assessments, please log on to the module site where you need to complete the assessment. Click on the relevant assessment shell (Assessment 1, Assessment 2, etc.). There will be a date recorded there telling you when the assessment will open for you. When the assessment is open, access the quiz online and complete it within the time available to you. Quiz assessment questions are not included in this tutorial letter (Tutorial Letter 101) and are made available online only. You must therefore access and complete the quiz online where it has been created.
- It is not advisable to use a cellphone to complete quizzes. Please use a desktop computer, tablet or laptop for this task. Students who use cellphones find it difficult to navigate the **Online Assessment** tool on the small screen and often struggle to navigate between questions and successfully complete the quizzes. In addition, cellphones are more vulnerable to dropped internet connections than other devices. **If at all possible, please do not use a cellphone for this type of assessment.**
- For written assessments/assignments, please note the due date by which your work must be submitted. Ensure that you follow the guidelines given to complete the assessment/assignment. Click on the submission button on the relevant assessment shell on myModules. You will then be able to upload your written assessment to the myModules site for the modules that you are registered for. Before you finalise the upload, double-check that you have selected the correct file for uploading. Remember, no marks can be awarded for incorrectly submitted assessments/assignments.

Types of assignments and descriptions

All assignments are defined as either optional, mandatory, compulsory, or elective.

- **Elective assignments**
 - If you do not submit this assignment, you get no mark for it.
 - Only the best results of the required submissions will count towards your year mark.
- **Mandatory assignments**
 - The mark for this assignment contributes to the year mark.
 - If you do not submit a mandatory assignment, no mark is awarded and the year mark is calculated accordingly. You will therefore forfeit the marks attached to this assignment when the final mark for the module is calculated.
- **Compulsory assignments**
 - If you do not submit a compulsory assignment, the result on your academic record will be *absent*.

- **Optional assignments**

- You are encouraged to do optional assignments to benefit your learning.

9.5 The assessments/assignments

As indicated in section 9.2, you need to complete 2 assessments/assignments for this module. Details of the tasks set will appear on the assessments/assignments themselves.

9.6 The examination

Examination information and details on the format of the examination will be made available to you online via the myUnisa site. Look out for information from your lecturer and e-tutors (where relevant), as well as for communication from the University.

9.8 Invigilation/proctoring

Since 2020, Unisa has been conducting all its assessments online. Given the stringent requirements imposed by professional bodies, as well as increased solicitation of Unisa's students by third parties to unlawfully assist them with the completion of assignments and examinations, the University is obliged to assure the integrity of its assessment by using various proctoring tools: Turnitin, Moodle Proctoring, The Invigilator app and IRIS. These tools authenticate your identity and flag suspicious behaviour to assure the credibility of your responses during assessments. The description below is for your benefit as you may encounter any or all of these in your registered modules:

Turnitin is plagiarism software that facilitates checks for originality in your submissions against internal and external sources. Turnitin assists in identifying academic fraud and ghostwriting. You are expected to submit **typed** responses when using the Turnitin software.

The **Moodle Proctoring** tool is facial recognition software that authenticates your identity during your quiz assessments. This tool requires access to your **mobile or laptop camera**. You must ensure that your camera is activated in your browser settings prior to starting your assessments.

The Invigilator is a mobile application-based service that verifies the identity of an assessment participant. It detects student dishonesty-by-proxy and ensures that the assessment participant is the student registered for the module concerned. This invigilation tool requires you to download the app from the Google Play Store (Android devices), the Huawei AppGallery (Huawei devices) or the Apple App Store (Apple devices) on your **camera-enabled** mobile device prior to starting your assessment.

IRIS Invigilation software verifies the identity of a student during assessment and provides for both manual and automated facial verification. It can record and review your assessment session and it flags suspicious behaviour for review by an academic administrator. IRIS software requires installation on your **webcam-enabled laptop device**.

Students who are identified and flagged for suspicious or dishonest behaviour arising from the invigilation and proctoring reports will be referred to the disciplinary office for formal proceedings.

Please note:

Refer to your module assessment information on the myModules sites to determine which proctoring or invigilation tool will be used for your formative and summative assessments.

10. ACADEMIC DISHONESTY**10.1 Plagiarism**

Plagiarism is the act of taking the words, ideas and thoughts of others and presenting them as your own. It is a form of theft. Plagiarism includes the following forms of academic dishonesty:

- copying and pasting from any source without acknowledging that source
- not including references, or deliberately inserting incorrect bibliographic information
- paraphrasing without acknowledging the source of the information

10.2 Cheating

Cheating includes, but is not limited to, the following:

- completing assessments on behalf of another student, copying the work of another student during an assessment, or allowing another student to copy your work
- using social media (e.g. WhatsApp, Telegram) or other platforms to disseminate assessment information
- submitting corrupt or irrelevant files
- buying completed answers from so-called tutors or internet sites (contract cheating)

For more information about plagiarism, follow the link below:

<https://www.unisa.ac.za/sites/myunisa/default/Study-@-Unisa/Student-values-and-rules>

11. STUDENTS LIVING WITH DISABILITIES

The Advocacy and Resource Centre for Students with Disabilities (ARCSWiD) provides an opportunity for staff to interact with first-time and returning students with disabilities.

If you are a student with a disability and would like additional support, or if you need additional time for assignments/assessments, contact Tsatsawane Lucricia Nkwinika at enkwintl@unisa.ac.za to discuss the assistance that you need.

12. FREQUENTLY ASKED QUESTIONS

Is this module compulsory for purposes of obtaining CTA2?

- Yes, you need to pass all 5 modules (including CAS/NCA/ZCA4801) to obtain your CTA2.

What are the exam entry requirements?

- You must **submit** 2 assignments and obtain an of average 40%-year mark.

Will I write a final exam at the end of the year?

- No, you will be required to submit a Portfolio of evidence together with a new case study that will be written at home.

Do I have to complete the activities in the learning units during the year?

- Yes, some of the activities will form part of your Portfolio at the end of the year.

13. IN CLOSING

With the 2021 revision of the SAICA Competency Framework, greater emphasis has been placed on non-technical and soft skills that are essential for chartered accountants in the 21st century — the “CAs of the Future”. Professional competence is now expected to go “beyond the knowledge of principles, standards, concepts, facts, and procedures; it is the integration and application of technical competence, professional skills, and professional values, ethics, and attitudes” (International Accounting Education Standards Board (IAESB) 2019:7).