



20 May 2014

Dear prospective student,

## **MCOM ACCOUNTING SCIENCES (COURSE WORK)**

### **CLOSING DATE FOR APPLICATIONS:**

**South African students 30 September 2014 and International students 31 July 2014**

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The MCom Accounting Sciences programme at UP is presented by esteemed international Professors together with a dynamic team of presenters which include academics from UP. Visiting Professors during 2013 included: Prof Mary Barth (Stanford Graduate School of Business, US); Prof Charl de Villiers (University of Waikato, New Zealand); and Prof Steven Cahan (University of Auckland, New Zealand).

### **Background on the MCom Accounting Sciences programme**

The two-year degree consists of a one-year course work component and a one-year dissertation component. The course work component diverges from the traditional method of teaching accounting standards using a technical approach. Instead, students are exposed to academic research and the fundamental principles and the underlying science of the subject by working through world class research material selected from highly-regarded research journals such as *The Accounting Review*, the *Journal of Accounting and Economics* and *Contemporary Accounting Research*. Topics covered include accounting theory, critical research, research on International Financial Reporting Standards (IFRS), research on corporate social responsibility reporting, as well as research on accounting education. During their first year, students are guided into sound research practices in order to assist them with their own research project, which is completed, in the format of a mini-dissertation, in the second year. All assignments are in the format of academic research reports which have a positive impact on the ability of our students to complete their mini-dissertations, to write academic articles after the completion of their degree and to continue with a higher degree.

We have an online application process. Please refer to **Appendix A** for more information regarding our programme, the application process and our contact details.

Kind regards

Marna de Klerk  
Programme leader: MCom Accounting Sciences  
Department of Accounting

## APPENDIX A

### ADDITIONAL INFORMATION REGARDING THE MCOM ACCOUNTING SCIENCES PROGRAMME

#### 1. Applications

Please apply and submit all supporting documentation online:

*South African students: Closing date for applications is 30 September 2014.*

*International students: Closing date for applications is 31 July 2014.*

#### 2. Subjects

The degree consists of the following subjects:

- *FRK 801, Financial Accounting*  
Presented in 2015: One four-day workshop and two three-day workshops, examination in 2015.
- *FRK 802, Financial Accounting*  
Presented in 2015: One three-day workshop, examination early 2016.
- *FRK 895, Mini-dissertation*  
To be completed in 2016.  
Two workshops of approximately three days each.

#Please note that attendance of the workshops is compulsory.

##More information regarding the dates of the workshops will be available on the website by 31 July 2014.

### Weighting of modules: FRK 801 = 70 credits, FRK 802 = 20 credits and FRK 895 = 90 credits.

#### FRK 801

The overall objective of this module is to give you exposure to different areas of research in critical analysis, accounting education, corporate social responsibility reporting and financial reporting. The objective is also to provide you with an introduction to the conceptual underpinnings of financial reporting from a research perspective. This will be useful, not only to provide you with the necessary tools to do your mini-dissertation, but also to provide you with an understanding of how financial reporting impacts society in general. You will get exposure to both quantitative and qualitative research although the focus of the programme is more on quantitative research.

FRK 801 is divided into the following three study units:

Study unit 1: Financial accounting theory and research. Research focus area: Critical research.

Study unit 2: Financial accounting theory and research. Research focus area: Corporate social responsibility reporting.

Study unit 3: Research focus area: Financial reporting.

Each study unit will be presented in the format of a workshop on the main campus of the University of Pretoria. Assessment is based on class activities, three assignments and a written examination. Class attendance is critical to your success in FRK 801 and thus attendance is compulsory. In addition, each topic require preparation (such as pre-reading and summarizing of material) and you should allow yourself time prior to each contact session to thoroughly study the relevant material.

FRK 801 is a prerequisite for both FRK 802 and FRK 895. In other words, you may only continue with the degree once you have successfully completed FRK 801.

## **FRK 802**

This course examines contemporary issues in financial accounting research. The course covers a wide range of financial accounting research topics and explores the boundaries of financial accounting research. The course focus on recent research studies, as well as older seminal works, that have been published in top accounting research journals.

Class attendance is compulsory. Each topic will require preparation and you should allow yourself time prior to each contact session to thoroughly study the relevant material. FRK 802 is a prerequisite for FRK 895.

## **FRK 895**

In order to obtain the credits for this subject you will need to complete an individual research project in the form of a mini-dissertation. You will have the opportunity to get exposure to different research topics and methodologies throughout the programme.

Although you will only undertake your research project in 2016, you are encouraged to begin thinking of possible research problems as we progress through the course. Each module may bring several research problems to mind that interest you and represent an area of possible research.

### **3. Enquiries about the programme**

Please note that we would not be able to assist you with administrative issues regarding your application.

We have an online application and registration system at UP to which academics do not have access. In order for the administrative process to run smoothly it is important to submit all your supporting documentation when applying for the programme.

International students will be contacted should they be required to provide evidence of the successful completion, at the level of proficiency as specified by UP, of the tests facilitated by [www.TOEFL.org](http://www.TOEFL.org) and [www.IELTS.org](http://www.IELTS.org). Costs incurred will be for your own account.

Please do not hesitate to contact us if you have any questions regarding the programme:

*Contact person for South African students:*

#### **Marteli Hattingh**

Telephone: (012) 420 3412  
E-mail: [marteli.hattingh@up.ac.za](mailto:marteli.hattingh@up.ac.za)

*Contact person for International students:*

#### **Sandra van den Berg**

Telephone: (012) 420 3211  
E-mail: [sandra.vandenberg@up.ac.za](mailto:sandra.vandenberg@up.ac.za)