University of Pretoria Yearbook 2017

MCom Taxation (Coursework) (07250185)

Duration of study	1 year
Total credits	180
Contact	Miss TS Mutanda thandi.mutanda@up.ac.za +27 (0)124203348

Admission requirements

- Relevant BCom Honours degree or postgraduate diploma and
- Relevant Taxation modules at honours level and
- Relevant work experience.

Additional requirements

1. A candidate may be refused admission to a master's degree by the head of the department if he/she does not comply with the standard of competence in the subject as determined by the department – with the proviso that a candidate who does not comply with the required level of competence, may be admitted, provided that he/she completes additional study assignments and/or examinations.
2. The head of department concerned may set additional admission requirements.
3. Specific departments have specific requirements for admission.
4. The number of students will be determined in line with the growth strategy of the University of Pretoria as approved by the Executive.
5. Allowance will be made for the diversity profile of students.
6. A completed Postgraduate Diploma in Economic and Management Sciences can also be considered for admission to the Master's programme in Entrepreneurship.

All MCom candidates need to have adequate knowledge of Management, Financial and Economic Sciences as well as Statistics, as determined by the head of department concerned, in consultation with the Dean.
A pass mark in the following modules:

- Financial accounting 1 (FRK 111 and FRK 121/122);
- Economics 1 (EKN 110 and EKN 120);
- Statistics 1 (STK 110 and STK 120) and one of the following:
- Business management 1 (OBS 114 and OBS 124); or
- Marketing management 1 (BEM 110 and BEM 122); or
- Public administration 1 (PAD 112 and PAD 122); or
- Industrial and organisational psychology (BDO 110 and BDO 120) or equivalent modules passed at another institution as approved by the head of the department concerned in consultation with the Dean.

Other programme-specific information

The content of each coursework module will consist of formal lectures, assignments and an examination. The successful completion of BEL 875 is a prerequisite for entrance into BEL 876 and BEL 877. The examination for all modules will contribute 50% towards the final mark of a module. There will be no supplementary examinations for any of the modules.

The technical reports module will comprise a minimum of three technical reports of 3 000 words (approximately 10 pages) each. All the required reports must be submitted and will count towards the final mark of the module.

Candidates must first enrol for Research methodology module (BEL 893) and obtain a pass mark, before being allowed to enrol for the Mini-dissertation module (BEL 897).The successful completion of the modules BEL 875, BEL 876 and BEL 877, as well as the technical research report (BEL 878) are prerequisites for entrance to the research methodology module (BEL 893). This module (BEL 893) does not carry any credits.

The duration of the degree is two years, with a minimum completion time of two years, and the maximum time of three years. A student will not be allowed to register more than twice for the same module.

Transitional measures

- Students who failed BEL 873 and/or BEL 874 in 2013 must enrol for BEL 875 and/or BEL 876, together with BEL 878 in 2015.
- Students who fail BEL 883 and/or BEL 884 in 2013 must enrol for BEL 876 and/or BEL 877, together with BEL 878 in 2015.

Both categories of students, upon completion of the coursework modules, must enrol for BEL 893 and BEL 897.

Examinations and pass requirements

Prerequisite for awarding the degree

a. A subminimum of 50% is required in each of the coursework examinations.
b. All the required technical research reports must be submitted for BEL 878. Each technical research report will carry a subminimum of 40% and on average a student will require 50% for successful completion of the module.
c. A mini-dissertation with a minimum of 15 000 words (approximately 50 pages) is required for BEL 897.

The pass mark for both a dissertation and a mini-dissertation is 50%. The provisions regarding pass requirements for dissertations, contained in General Regulation G.12.2, apply mutatis mutandis to mini-dissertations. A pass mark of at least 50% is required in the examination of each module.

Research information

Dissertations/mini-dissertations/research reports, curricula and modules

1. The degree programme requires that a dissertation/mini-dissertation/research article must be submitted in a field of study chosen from the fields covered for the honours degree, provided that the Dean may, on the recommendation of the head of department concerned, approve the replacement of the required dissertation by the successful completion of a prescribed number of module credits and a mini-dissertation/research article.
2. Information on modules, credits and syllabi is available, on request, from the head of department concerned.
3. A module in Research Methodology is compulsory in all programmes. The Dean may, on the recommendation

of the head of department concerned, waive the prerequisites.

4. Sufficient number of bound copies of the thesis/dissertation must be submitted to the Head: Student Administration for examination, after permission is granted by the supervisor.

Article for publication

A dean may require, before or on submission of a dissertation, the submission of a draft article for publication to the supervisor. The draft article should be based on the research that the student has conducted for the dissertation and be approved by the supervisor concerned. The supervisor should then have the opportunity to take the paper through all the processes of revision and resubmission as may be necessary and/or appropriate in order to achieve publication.

Submission of dissertation

A dissertation is submitted to the Head: Student Administration, before the closing date for the various graduation ceremonies as announced annually.

For examination purposes, a student must, in consultation with the supervisor, submit a sufficient number of bound copies of the dissertation, printed on good quality paper and of good letter quality, to the Head: Student Administration. Permission to submit the dissertation in unbound form may be obtained from the supervisor concerned on condition that a copy of the final approved dissertation is presented to the examiners in bound format or electronic format.

In addition to the copies already mentioned, each successful student must submit a bound paper copy as well as two electronic copies of the approved dissertation to the Head: Student Administration in the format specified by the faculty and in accordance with the minimum standards set by the Department of Library Services, before 15 February for the Autumn graduation ceremonies and before 15 July for the Spring graduation ceremonies, failing which the degree will only be conferred during a subsequent series of graduation ceremonies.

Curriculum: Final year

Minimum credits: 180

Core modules

Mini-dissertation: Taxation 897 (BEL 897) - Credits: 90.00
General principles of taxation 875 (BEL 875) - Credits: 25.00
Current issues in taxation 876 (BEL 876) - Credits: 15.00
Income and consumption taxes 877 (BEL 877) - Credits: 25.00
Technical research reports 878 (BEL 878) - Credits: 25.00

The information published here is subject to change and may be amended after the publication of this information. The General Regulations (G Regulations) apply to all faculties of the University of Pretoria. It is expected of students to familiarise themselves well with these regulations as well as with the information contained in the General Rules section. Ignorance concerning these regulations and rules will not be accepted as an excuse for any transgression.