University of Pretoria Yearbook 2018

MCom Taxation (07250184)

Minimum duration of study	1 year
Total credits	180
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Programme information

Contact: Department of Taxation 012 420 4983

The MCom Taxation is a research degree, requiring the completion of a supervised as well as independent research resulting in a dissertation.

Not all postgraduate programmes are offered every year. Please consult the relevant faculty concerning the presentation of this programme.

Admission requirements

- Relevant BCom Honours degree or equivalent postgraduate diploma (NQF level 8, with a minimum of 120 credits at this level) and
- Relevant taxation module(s) (minimum of 40 credits) at honours level and
- Relevant work experience in a tax environment.

Additional requirements

1. A candidate may be refused admission to a master's degree by the head of the department/Postgraduate Committee 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/Postgraduate Committee 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.

A pass mark in the following modules is considered to be adequate knowledge. Anyone not meeting this expectation will only be considered for admission in exceptional circumstances.

- 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.

Examinations and pass requirements

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, curricula and modules

1. The degree programme requires that a dissertation/mini-dissertation 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/Postgraduate Committee 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/Postgraduate Committee concerned.
3. A module in Research Methodology is compulsory in all programmes. The Dean may, on the recommendation of the head of department/Postgraduate Committee concerned, waive the prerequisites.
4. Sufficient number of bound copies of the dissertation/mini-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/mini-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/mini-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/mini-dissertation

A dissertation/mini-dissertation is submitted to the Head: Student Administration/Departmental Postgraduate Office, 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 and/or e-copies of the dissertation/mini-dissertation, printed on good quality paper and of good letter quality, to the Head: Student Administration/Departmental Postgraduate Office. Permission to submit the dissertation/mini-dissertation in unbound form may be obtained from the supervisor concerned on condition that a copy of the final approved dissertation/mini-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/mini-dissertation to the Head: Student Administration/Departmental Postgraduate Office 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

Dissertation: Taxation 890 (BEL 890)

Module credits	180.00
Prerequisites	No prerequisites.
Language of tuition	Module is presented in English
Department	Taxation
Period of presentation	Year

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.