University of Pretoria Yearbook 2020

MCom Taxation (Coursework) (07250185)

Minimum duration of study	1 year
Total credits	180
NQF level	09

Programme information

This programme aims to provide tax professionals with advance knowledge of South African taxes and relevant tax topics as they arise from contemporary business or other transactions.

Contact: Department of Taxation 012 420 4983.

Admission requirements

- Relevant BCom Honours degree or equivalent Postgraduate Diploma (NQF level 8) with a minimum of 120 credits on this level;
- An average of at least 60%;
- Relevant Taxation modules at honours level (minimum of 40 credits); and
- Relevant work experience in a tax environment.

Additional requirements

Proficient in English (written and spoken).

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

Other programme-specific information

- Please contact the Faculty of Economic and Management Sciences with regard to University specific regulations pertaining to master degree programmes.
- The offer of admission is dependent on a process of selection by the department.
- Full particulars of the degree programme are available on the departmental website.

Examinations and pass requirements

Prerequisite for awarding the degree

a. All the modules require a pass mark of at least 50%.
b. The pass mark for the mini-dissertation is 50%. The provisions regarding pass requirements for dissertations, contained in General Regulation G.12.2, apply mutatis mutandis to mini- dissertations.

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 relevant head of department/Postgraduate Committee, 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 relevant head of department/Postgraduate Committee.
3. A module in Research Methodology is compulsory in all programmes. The Dean may, on the recommendation of the relevant head of department/Postgraduate Committee, 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

The 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.

Pass with distinction

In order to be awarded the degree with distinction, a student must meet the following criteria:

- Obtain a Grade Point Average (GPA) of at least 75%, including at least 75% in the mini-dissertation;
- Complete the degree within the minimum period prescribed;
- Only the final mark of the first attempt to pass the modules or dissertation will be considered; and
- The GPA will be not be rounded up to a whole number.

Curriculum: Year 1

Minimum credits: 180

Core modules

Principles of South African taxes 801 (TXA 801)

Module credits	25.00
Prerequisites	No prerequisites.
Contact time	12 contact hours
Language of tuition	Module is presented in English
Department	Taxation
Period of presentation	Semester 1 or Semester 2

Module content

South African taxes.

Selected topics in taxation 802 (TXA 802)

Module credits	20.00
Prerequisites	No prerequisites.
Contact time	12 contact hours
Language of tuition	Module is presented in English
Department	Taxation
Period of presentation	Semester 1 or Semester 2

Module content

Current tax issues arising from contemporary business or other transactions.

Domestic international tax provisions 810 (TXA 810)

Module credits	25.00
Prerequisites	No prerequisites
Contact time	12 contact hours
Language of tuition	Module is presented in English
Department	Taxation
Period of presentation	Semester 1 or Semester 2

Module content

Domestic tax provisions related to cross-border transactions.

Research methodology for taxation 885 (TXA 885)

Module credits	20.00

Prerequisites	No prerequisites.
Contact time	8 contact hours per semester
Language of tuition	Module is presented in English
Department	Taxation
Period of presentation	Semester 1 or Semester 2

Module content

This module equips students with thinking and problem solving skills that are relevant to a variety of new questions and challenges faced by players in the transdisciplinary field of taxation.

Mini-dissertation: Taxation 895 (TXA 895)

Module credits	90.00
Prerequisites	TXA 885
Contact time	16 contact hours per semester
Language of tuition	Module is presented in English
Department	Taxation
Period of presentation	Semester 1 or Semester 2

Module content

Research mini-dissertation.

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.