University of Pretoria Yearbook 2023

MCom (Accounting Sciences) (Coursework) (07250045)

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

Programme information

Please note that only 15 to 20 candidates will be admitted to the programme.

Admission requirements

1. CA(SA) **o**r BComHons (Accounting Sciences) degree **or** equivalent
2. A cumulative weighted average of at least 65% for the BComHons degree

Additional requirements

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.

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 Academic Regulation G36, apply with the necessary changes 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

Refer to General Academic Regulations G37, G38 and G39.

The degree programme requires that a dissertation be submitted in a field of study selected from the fields covered in the honours degree.
Information on modules, credits and syllabi is available, on request, from the relevant head of department/Postgraduate Committee.
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.

Article for publication
Refer to General Academic Regulation G39.13.

General information

University of Pretoria Programme Qualification Mix (PQM) verification project

The higher education sector has undergone an extensive alignment to the Higher Education Qualification Sub-Framework (HEQF) across all institutions in South Africa. In order to comply with the HEQSF, all institutions are legally required to participate in a national initiative led by regulatory bodies such as the Department of Higher Education and Training (DHET), the Council on Higher Education (CHE), and the South African Qualifications Authority (SAQA). The University of Pretoria is presently engaged in an ongoing effort to align its qualifications and programmes with the HEQSF criteria. Current and prospective students should take note that changes to UP qualification and programme names, may occur as a result of the HEQSF initiative. Students are advised to contact their faculties if they have any questions.

Curriculum: Final year

Minimum credits: 180

Core modules

Financial accounting 801 (FRK 801)

Module credits	70.00
NQF Level	09
Prerequisites	No prerequisites.
Language of tuition	Module is presented in English
Department	Accounting
Period of presentation	Year

Module content

Financial accounting theory; Measurement in financial accounting; Conceptual framework; Introduction to research.

Financial accounting 802 (FRK 802)

Module credits	20.00
NQF Level	09
Prerequisites	No prerequisites.
Language of tuition	Module is presented in English
Department	Accounting
Period of presentation	Year

Module content

Current trends in research in financial accounting.

Mini-dissertation 895 (FRK 895)

Module credits	90.00
NQF Level	09
Prerequisites	No prerequisites.
Language of tuition	Module is presented in English
Department	Accounting
Period of presentation	Year

Regulations and rules

The regulations and rules for the degrees published here are subject to change and may be amended after the publication of this information.

The General Academic Regulations (G Regulations) and General Student Rules apply to all faculties and registered students of the University, as well as all prospective students who have accepted an offer of a place at the University of Pretoria. On registering for a programme, the student bears the responsibility of ensuring that they familiarise themselves with the General Academic Regulations applicable to their registration, as well as the relevant faculty-specific and programme-specific regulations and information as stipulated in the relevant yearbook. Ignorance concerning these regulations will not be accepted as an excuse for any transgression, or basis for an exception to any of the aforementioned regulations.

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