



Department of Business Management

# MPhil with specialisation in Critical Accounting

Programme code 07255289

## WHAT'S THE DEGREE ABOUT?

The MPhil degree with specialisation in Critical Accounting is a pioneering programme designed to challenge conventional notions of accounting and explore its vital role in society, with a specific focus on public interest responsibility. Throughout this degree, students will delve into the complexities of accounting practices, questioning established norms, and critically analysing their implications on businesses, governments, and the wider public.

This degree fosters a deep understanding of how accounting practices influence decision-making processes, resource allocation, and social justice. By critically examining the ethical, social, and environmental dimensions of accounting, students will gain insights into the transformative potential of accounting professionals in shaping responsible and sustainable organisational practices.

Through interdisciplinary research and engaging coursework, students will develop the analytical tools and critical thinking necessary to navigate the challenges faced by accountants in their public interest responsibilities. Graduates of this programme will be equipped with the skills to drive positive change, fostering accountability, transparency, and fairness within financial and organisational systems.



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## Faculty of Economic and Management Sciences

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## WHY CHOOSE THE MPhil WITH SPECIALISATION IN CRITICAL ACCOUNTING?

The MPhil with specialisation in Critical Accounting offers a unique and intellectually stimulating journey into the world of accounting with a specific focus on its public interest responsibility. If you are passionate about exploring the societal implications of accounting practices and aspire to be a transformative force in the field, this programme is tailor-made for you.

Through this degree, you will have the opportunity to problematise and challenge conventional accounting norms, fostering a deeper understanding of the role accountants play in shaping organisations and society at large. By critically examining the ethical, social, and economic dimensions of accounting, you will be equipped with the tools to question the status quo and advocate for responsible accounting practices.

Our interdisciplinary approach to research and learning will empower you to become a socially conscious accounting professional. You will develop a keen awareness of the power dynamics at play within financial systems and gain insights into how accounting practices can either reinforce or challenge existing inequalities.

As a student in this programme, you will be encouraged to think creatively and independently, exploring innovative solutions to address pressing social and environmental challenges. Your research and coursework will contribute to advancing the field of critical accounting and will have the potential to shape policies and practices that promote transparency, accountability, and sustainability.

By choosing the MPhil with specialisation in Critical Accounting, you will be joining a vibrant community of scholars and practitioners committed to making a positive impact on society. This degree will not only provide you with a deep understanding of accounting's societal significance but also empower you to become an agent of change, advocating for the public interest and promoting responsible leadership in the accounting profession.



### COURSE OUTLINE

- This one-year programme consists of coursework and a research proposal and a mini-dissertation. The coursework part of the degree programme as well as the research proposal is offered during the first semester of the year.
- The mini-dissertation is offered as a year module.
- All lectures, tests and examination sessions will be conducted at the University of Pretoria's main campus in Hatfield – attendance of all contact sessions is compulsory.

## CURRICULUM

One year full time programme:

| Semester 1              |                      |   |
|-------------------------|----------------------|---|
| OBS 811<br>(20 Credits) | Strategic Management | This module focuses on the key concepts and principles of strategy. It addresses the formulation, implementation and measurement of various forms of strategy and provides students with the skills to do contextual and internal resource analysis. This is linked with basic concepts of leadership and how it relates to responsible leadership in thinking and application. |
| OBS 820<br>(25 Credits) | Business and Society | The aim of this module is to develop an understanding of the role of business in a complex multi-stakeholder society. The module will reflect on the state of major sustainability systems (natural environment, society and economy) and the role and impact of business on those.   |

|                          |   |   |
|--------------------------|---|---|
| OBS 823<br>(25 credits)  | Critical Accounting                       | The Critical Accounting module offers an enriching curriculum that delves into cutting-edge scholarship, interrogating the public interest responsibilities of accountants. Students will explore the latest critiques and debates surrounding accounting practices, gaining valuable insights into the profession's potential positive impact on society as collective leaders. Additionally, the module invites contemplation on how accounting as a discipline aligns with broader societal research and theory, fostering a holistic understanding of its interconnectedness with social dynamics. Through thought-provoking discussions and interdisciplinary exploration, students will emerge with a profound appreciation for responsible accounting, equipping them to shape a more accountable and socially conscious future for the profession and society at large. |
| NME 807<br>(20 Credits)  | Research Methodology                      | The focus of this module is to assist students to conceptualise their research projects and finalise their research proposals.  |
| <b>Semesters 1 and 2</b> |   |   |
| OBS 898<br>(90 Credits)  | Mini-dissertation:<br>Business Management | The vast majority of the time in the second semester will be devoted to assisting students to write their mini-dissertations.   |

## WHO SHOULD APPLY?

The MPhil with specialisation in Critical Accounting welcomes applications from aspiring scholars and professionals who are registered with a recognised accounting body. This programme offers a unique opportunity for accountants at all levels of management and across various industries. If you are committed to exploring societal challenges at the meta-level and aspire to drive positive change within the accounting profession and beyond, this programme is tailored for you. Through interdisciplinary research and critical analysis, participants will gain valuable insights into the broader social implications of accounting practices, equipping them to become transformative leaders who can address complex issues and promote responsible accounting across diverse sectors.



## WHAT ARE THE ENTRY REQUIREMENTS?

- Applicants must be a member of a local - or internationally recognised accounting body
- The minimum entry requirements is an appropriate honours degree (NQF level 8) with at least 60% average.
- A BTech degree is not recognised as an equivalent to an honours degree.
- Selection is not guaranteed as the department receives many applications annually and can only admit a limited number of students in each programme based on academic credentials.
- An academic writing proficiency test may be required.

## HOW SHOULD YOU APPLY?

- Applications are done online at
- All postgraduate students with international qualifications need to submit an evaluation from the South African Qualifications Authority (SAQA). More information on this evaluation can be obtained from
- International students may contact the International Cooperation Division for more information at



## KEY DATES

|                              |  |
|------------------------------|--|
| <b>31 August 2023</b>        | Application closing date for international residents |
| <b>30 September 2023</b>     | Application closing date for South African residents |
| <b>20 November 2023</b>      | Shortlisted applicants notified                      |
| <b>24 - 26 November 2023</b> | Selection interviews                                 |
| <b>13 December 2023</b>      | Accepted applicants notified                         |

## CONTACT SESSIONS

The dates for the first semester orientation and contact sessions will be communicated in December of 2023.

**Note: Applicants will be contacted in November and asked to submit motivation letters and a short academic essay as part of the application process.**



## WHAT ARE THE COSTS?

Full particulars concerning university fees and applicable regulations are contained in the Student Fees Guide of the University of Pretoria at

## ENQUIRIES

For administrative queries kindly contact:

**Postgraduate coordinator:**  
**Mrs Carto-Abrams-Swartz**  
**Department of Business Management**  
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Email:

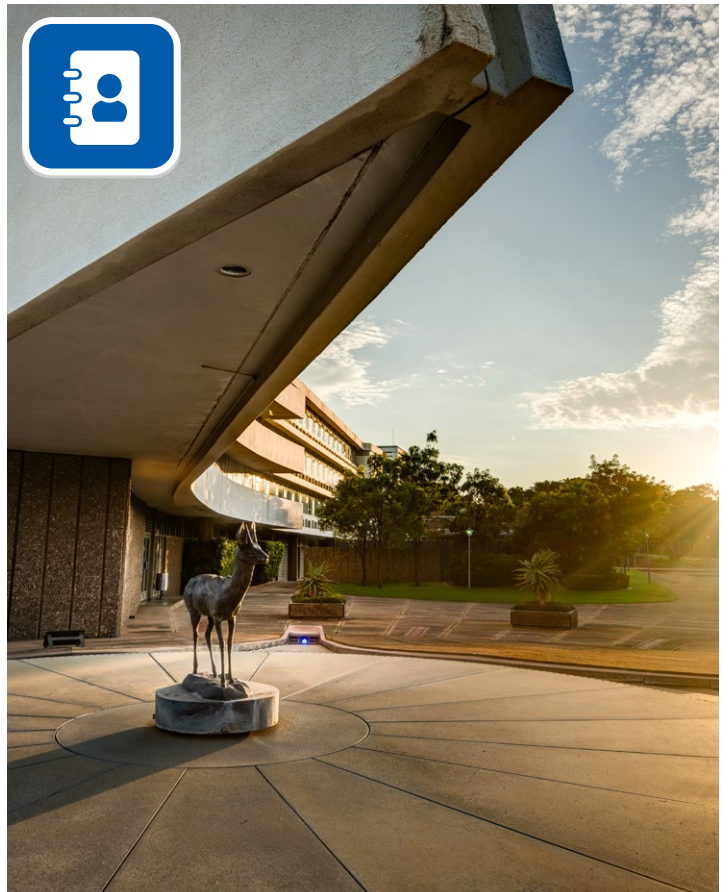
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**PLEASE SEE THE FREQUENTLY ASKED QUESTIONS (FAQS) ON THE NEXT PAGE >**



## FREQUENTLY ASKED QUESTIONS ABOUT THE DEPARTMENT'S MPhil DEGREES

### 1. What is the duration of an MPhil degree?

Most students complete the department's MPhil degrees in one (1) academic year, but you are allowed to spread your studies over two (2) years if necessary. However, the registration and tuition fees are payable per year of study (not per course). It is therefore financially advantageous to complete an MPhil degree in one academic year. You will have to obtain special permission from the Head of Department and the Deputy Dean: Research and Postgraduate Studies to interrupt or to extend your studies beyond two academic years.

### 2. What are the costs involved?

The registration and tuition fees are adjusted annually and are usually published on the University's web site during December ( ).

#### The fees for 2023 were as follows:

- Registration fee: R10 000 per annum (payable during January before online registration)
- Total course fees: R55 454 per annum (includes the registration fee)

You can use the amounts listed above +10% for budgeting and planning purposes while awaiting information on the exact registration and course fees payable in 2024.

Additional information about the registration and tuition fees may be obtained on the University's web page ( ) or from the Student Service Centre (tel: 012 420 3111, email: ).

### 3. How much time should I have available for my MPhil studies?

Postgraduate studies require a lot of time and effort. You should have at least 20 to 25 hours available per week to focus on your MPhil studies. During peak times, you may even have to invest more time to prepare for tests, examinations and major written assignments.

### 4. Which factors should I consider to ensure my success as an MPhil student?

To be successful as an MPhil student, you will *inter alia* have to be internally motivated to succeed, invest the required time and effort in your studies, and deliberately

seek stability in your life. Experience shows that it is not wise to undertake major life changes along with your MPhil studies. Such major life changes could include getting married, starting a family, changing jobs or starting a new career, relocating to another town or city, or accepting a foreign work assignment.

On a practical level, you will also require access to a PC or laptop and to a stable high-speed Internet connection after hours and over weekends.

### 5. Is attendance of the contact sessions compulsory?

Yes, attendance of all the contact sessions is compulsory.

### 6. By when should I be formally registered as an MPhil student for 2024?

You will be informed during December 2023 whether your application for admission as an MPhil student in 2024 was successful or not. If successful, you should formally register as an MPhil student during January 2024 and preferably complete your online registration before 31 January 2024.

You have to be formally registered in order to access study material on clickUP, the University's online learning management platform, as well as the UP Library's e-journals collection. These resources are crucial for your studies.

**Late registrations and degree changes will not be allowed after 15 February 2024.**

### 7. What does the MPhil research project entail?

The MPhil research project contributes 90 of the 180 credits in each of the department's MPhil degrees. For this project, you will be required to individually plan and conduct an empirical research study under the guidance of a study leader in the department. Your study will be qualitative and you will work within the parameters provided to you by the course co-ordinators. Your study leader will guide you to refine your research topic.