



UNIVERSITEIT VAN PRETORIA
UNIVERSITY OF PRETORIA
YUNIBESITHI YA PRETORIA

Faculty of Economic and Management Sciences
Department of Taxation

Welcome to the Department of Taxation and our Master's programme in Taxation

Our vision:

To be inspired thought leaders in taxation, generating quality knowledge that is recognised locally and internationally for its impact.

Our mission:

We play an influential role to ignite thought leadership in future generations of tax professionals.

We expand knowledge in the tax discipline through impact research.

We produce skilled and inquisitive scholars for the accounting and tax professions in line with the needs of the South African economy and wider society.

We make our knowledge generation visible.

We foster an innovative culture within a supportive environment.

We have a people-centred approach.

Our values:

honesty

mutual respect

professional conduct

ownership

inclusive engagement

It is a privilege to introduce you to our highly successful master's programme in Taxation. The following is a brief summary of important information related to the programme.

1. The qualification

The qualification is a MCom degree in Taxation. The degree comprises coursework modules and a research module in the format of a mini-dissertation.

The course code is **07250182**.

2. Prerequisite for admission

The prerequisites for admission to the programme are as follows:

- A relevant BCom Hons degree or a relevant postgraduate diploma.
- A suitable taxation module at least at an honours level.
- Recent relevant work experience in a tax environment.
- An entrance examination may be set.
- Additional requirements may be set by the Head of the Department.

Note that the number of students on the programme for 2014 is limited to a total of 15, hence the selection process. As part of the selection process, prospective students who comply with the minimum admission requirements may be invited for an interview shortly after the closing date for applications.

3. Modules and credits

The degree comprises 180 credits, made up as follows:

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|--|------------|
| • BEL 875 General principles of taxes | 25 credits |
| • BEL 876 Current issues in taxation | 15 credits |
| • BEL 877 Income and consumption taxes | 25 credits |
| • BEL 878 Technical research reports | 25 credits |
| • BEL 893 Research methodology | No credits |
| • BEL 897 Mini-dissertation | 90 credits |

4. Format and time

The modules will be presented over a two-year period, as follows:

Year 1

The coursework modules (BEL 875, 876 and 877) together with the technical research reports module (BEL 878) will be presented in the first year. The content of each module will consist of formal lectures, assignments, student presentations, class participation and an examination. In addition to lectures and assignments, the technical research reports module (BEL 878) will comprise a minimum of three (3) technical research reports of 3 000 words (approximately ten pages) each.

It is important to take note that lectures for BEL 875 and BEL 877 will be presented in block sessions on Saturdays (a maximum of five Saturdays for each module), with an additional two- to three-day block session for BEL 875 during working hours. BEL 876 will be presented in the format of a 40-hour block session from

14 July 2014 to 18 July 2014. Lectures for BEL 878 are planned to run concurrently with the dates of BEL 875 and BEL 877.

This is an intensive programme where students' participation is vital to the success of the programme. Students should therefore plan to spend an average of 12 to 15 hours per week on this programme to perform well.

Year 2

The research modules BEL 893 and BEL 897 will be presented in year 2 of the programme. Students must first enrol for the Research Methodology module (BEL 893) and obtain a pass mark, before they will be allowed to enrol for the Mini-dissertation module (BEL 897). A mini-dissertation with a minimum of 15 000 words (approximately 50 pages) is required for BEL 897.

Please take note: 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 into the Research Methodology module (BEL 893).

5. Duration and fees

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

For detail related to the fees, please contact the **Client Service Centre** at csc@up.ac.za. Please note that in addition to these fees, there may be an additional fee of around R3 000 for a specific section within the module BEL 875 that will be presented through CE at UP.

6. Closing date for applications

The closing date for applications for 2014 is 30 September 2013.

7. Contact person

You are welcome to contact Ms Thandi Tlamama on 012 420 3348 or email thandi.tlamama@up.ac.za.