University of Pretoria Yearbook 2019

MCom Taxation (Coursework) (07250185)

Minimum duration of study	1 year
Total credits	180

Programme information

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 at this level) and
- Relevant South African taxation module(s) (minimum of 40 credits) at honours level (NQF 8) and
- Relevant work experience in a tax environment.
- The Departmental Selection Committee may set additional requirements for admission.

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

Prerequisite for awarding the degree

a. A subminimum of 50% is required in each of the coursework examinations.
b. All the required technical research reports must be submitted for BEL 878. Each technical research report will carry a subminimum of 40% and on average a student will require 50% for successful completion of the module.
c. A mini-dissertation with a minimum of 15 000 words (approximately 50 pages) is required for BEL 897.

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.

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.

Curriculum: Final year

Minimum credits: 180

Core modules

General principles of taxation 875 (BEL 875)

Module credits	25.00
Prerequisites	No prerequisites.
Contact time	20 contact hours
Language of tuition	Module is presented in English
Department	Taxation
Period of presentation	Semester 1

Module content

- Interpretation of tax legislation
- Tax administration
- Rules of the tax court
- Other relevant principles of taxes

Current issues in taxation 876 (BEL 876)

Module credits	15.00
Prerequisites	No prerequisites.
Contact time	12 contact hours
Language of tuition	Module is presented in English
Department	Taxation
Period of presentation	Semester 2

Module content

- Taxes and international business activities
- Constitutional context of tax
- Other current issues in taxation

Income and consumption taxes 877 (BEL 877)

Module credits	25.00
Prerequisites	No prerequisites.
Contact time	20 contact hours
Language of tuition	Module is presented in English
Department	Taxation
Period of presentation	Semester 2

Module content

- South African Income Tax Act (No 58 of 1962)
- Value-Added Tax Act (No 89 of 1991)
- Other related income and consumption taxes

Technical research reports 878 (BEL 878)

Module credits	25.00
Prerequisites	Semester 1 – Registration for BEL 875; Semester 2 – Registration for BEL 876 and BEL 877
Language of tuition	Module is presented in English
Department	Taxation
Period of presentation	Semester 1 and Semester 2

Module content

This module will comprise of a minimum of two technical reports.

Mini-dissertation: Taxation 897 (BEL 897)

Module credits	90.00
Prerequisites	BEL 893
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.