

University of Pretoria Yearbook 2016

BComHons Option: Taxation (07240040)

Duration of study 1 year

Total credits 160

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Admission requirements

To be considered for admission, candidates must have successfully completed a BCom degree that includes taxation and financial accounting modules at third-year level.

Additional requirements

1. Registration for a second field of study

With reference to General Regulation G.6, a student who has already completed a bachelor of honours degree at this or another university, may, with the permission of the Dean, register for another degree, subject to the regulations applicable to the field of study in question and to any other stipulations the Dean may prescribe on the condition that there shall be no overlap in the course content of the first degree and the second degree. Such a concession may be withdrawn by the Dean/Deans if the student does not perform satisfactorily.

2. Acknowledgement of modules

- a. Subject to the stipulations of G.22.1, G.23.2 and the Joint Statute, a Dean may acknowledge modules passed at another tertiary institution or at this University in a department other than that in which the honours study is undertaken for the honours degree – provided that at least half of the required modules for the degree in question are attended and passed at this university.
- b. If there is overlap in the course content of the degree for which the student wishes to enrol or is enrolled and a degree already conferred, the Dean may not acknowledge any modules that form part of the degree already conferred.

Examinations and pass requirements

In calculating marks, General Regulation G12.2 applies.

Subject to the provisions of General Regulation G.26, a head of a department determines, in consultation with the Dean

- when the honours examinations in his/her department will take place, provided that:
 - i. honours examinations which do not take place before the end of the academic year, must take place no later than 18 January of the following year, and all examination results must be submitted to the Student

Administration by 25 January; and

ii. honours examinations which do not take place before the end of the first semester, may take place no later than 15 July, and all examination results must be submitted to the Student Administration on or before 18 July.

- whether a candidate will be admitted to a supplementary examination, provided that a supplementary examination is granted, only once in a maximum of two prescribed semester modules or once in one year module;
- supplementary examinations (if granted) cover the same subject matter as was the case for the examinations;
- NB: For the purpose of this provision, the phrase "not sit for an examination more than twice in the same subject" as it appears in General Regulation G.18.2, implies that a candidate may not be admitted to an examination in a module, including a supplementary examination, more than three times.
- the manner in which research reports are prepared and examined in his department.

NB: Full details are published in each department's postgraduate information brochure, which is available from the head of department concerned. The minimum pass mark for a research report is 50%. The provisions regarding pass requirements for dissertations contained in General Regulation G.12.2 apply mutatis mutandis to research reports.

Subject to the provisions of General Regulation G.12.2.1.3, the subminimum required in subdivisions of modules is published in the study guides, which is available from the head of department concerned.

Curriculum: Final year

Minimum credits: 160

Core modules

Taxation 760 (BEL 760)

Module credits	40.00
Prerequisites	No prerequisites.
Contact time	1 lecture per week
Language of tuition	English
Academic organisation	Taxation
Period of presentation	Year

Module content

This module will enable a student to interpret and apply relevant provisions as contained in the Income Tax Act (No 58 of 1962) and Value Added Tax Act (No 89 of 1991).

Taxation 780 (BEL 780)

Module credits	40.00
Prerequisites	No prerequisites.
Contact time	3 lectures per week
Language of tuition	English
Academic organisation	Taxation
Period of presentation	Year

Module content

This module will enable a student to understand the tax environment and the effect of relevant legislation on specific taxpayers impacted by such environment.

Research methodology 790 (BEL 790)

Module credits	40.00
Prerequisites	No prerequisites.
Contact time	1 lecture per week
Language of tuition	English
Academic organisation	Taxation
Period of presentation	Year

Module content

Research methodology and draft research article.



Taxation 750 (BEL 750)

Module credits	40.00
Prerequisites	No prerequisites.
Contact time	3 lectures per week
Language of tuition	English
Academic organisation	Taxation
Period of presentation	Year

Module content

This module will enable a student to integrate taxation with the fields of accounting, auditing and risk management and to do so in an ethical and professional manner.

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.