Universiteit van Pretoria Jaarboek 2017

MCom Belasting (Gedoseer) (07250185)

Duur van studie	1 jaar
Totale krediete	180
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Programinligting

Hierdie inligting is slegs in Engels beskikbaar.

Addisionele vereistes

1. A candidate may be refused admission to a master's degree by the head of the department 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 head of department concerned 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.
6. A completed Postgraduate Diploma in Economic and Management Sciences can also be considered for admission to the Master's programme in Entrepreneurship.

All MCom candidates need to have adequate knowledge of Management, Financial and Economic Sciences as well as Statistics, as determined by the head of department concerned, in consultation with the Dean.
A pass mark in the following modules:

- 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 head of the department concerned in consultation with the Dean.

Ander programspesifieke inligting

The content of each coursework module will consist of formal lectures, assignments and an examination. The successful completion of BEL 875 is a prerequisite for entrance into BEL 876 and BEL 877. The examination for all modules will contribute 50% towards the final mark of a module. There will be no supplementary examinations for any of the modules.

The technical reports module will comprise a minimum of three technical reports of 3 000 words (approximately 10 pages) each. All the required reports must be submitted and will count towards the final mark of the module.

Candidates must first enrol for Research methodology module (BEL 893) and obtain a pass mark, before being allowed to enrol for the Mini-dissertation module (BEL 897).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 to the research methodology module (BEL 893). This module (BEL 893) does not carry any credits.

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

Oorgangsmaatreëls

- Students who failed BEL 873 and/or BEL 874 in 2013 must enrol for BEL 875 and/or BEL 876, together with BEL 878 in 2015.
- Students who fail BEL 883 and/or BEL 884 in 2013 must enrol for BEL 876 and/or BEL 877, together with BEL 878 in 2015.

Both categories of students, upon completion of the coursework modules, must enrol for BEL 893 and BEL 897.

Eksamens en slaagvereistes

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.

A pass mark of at least 50% is required in the examination of each module.

Navorsing

Dissertations/mini-dissertations/research reports, curricula and modules

1. The degree programme requires that a dissertation/mini-dissertation/research article 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 head of department concerned, 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 head of department concerned.
3. A module in Research Methodology is compulsory in all programmes. The Dean may, on the recommendation of the head of department concerned, waive the prerequisites.
4. Sufficient number of bound copies of the thesis/dissertation must be submitted to the Head: Student Administration for examination, after permission is granted by the supervisor.

Article for publication

A dean may require, before or on submission of a 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 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

A dissertation is submitted to the Head: Student Administration, 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 of the dissertation, printed on good quality paper and of good letter quality, to the Head: Student Administration. Permission to submit the dissertation in unbound form may be obtained from the supervisor concerned on condition that a copy of the final approved 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 to the Head: Student Administration 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.

Kurrikulum: Finale jaar

Minimum krediete: 180

Kernmodules

Miniverhandeling: Belasting 897 (BEL 897)

Modulekrediete	90.00
Voorvereistes	Geen voorvereistes.
Onderrigtaal	Aparte klasse vir Engels en Afrikaans
Akademiese organisasie	Belasting
Aanbiedingstydperk	Jaar

Inkomste-en verbruikersbelasting 877 (BEL 877)

Modulekrediete	25.00
Voorvereistes	BEL 875
Kontaktyd	3 lesings per week
Onderrigtaal	Module word in Engels aangebied
Akademiese organisasie	Belasting
Aanbiedingstydperk	Semester 2

Module-inhoud

*Hierdie inligting is slegs in Engels beskikbaar.

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

Tegniese navorsingsverslae 878 (BEL 878)

Modulekrediete	25.00
Voorvereistes	Semester 1 – Registration for BEL875; Semester 2 – Registration for BEL876 and BEL877
Onderrigtaal	Module word in Engels aangebied
Akademiese organisasie	Belasting
Aanbiedingstydperk	Semester 1 en Semester 2

Module-inhoud

*Hierdie inligting is slegs in Engels beskikbaar.

The technical reports module will comprise of a minimum of three (3) technical reports of 3 000 words (approximately 10 pages) each, related to the following:
• The general principles of taxes
• The current issues in taxation
• The income and consumption taxes

Algemene beginsels van belasting 875 (BEL 875)

Modulekrediete	25.00
Voorvereistes	Geen voorvereistes.
Kontaktyd	3 lesings per week
Onderrigtaal	Module word in Engels aangebied
Akademiese organisasie	Belasting
Aanbiedingstydperk	Semester 1

Module-inhoud

*Hierdie inligting is slegs in Engels beskikbaar.

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

Huidige kwessies in belasting 876 (BEL 876)

Modulekrediete	15.00
Voorvereistes	BEL 875
Kontaktyd	40 kontakure
Onderrigtaal	Module word in Engels aangebied
Akademiese organisasie	Belasting
Aanbiedingstydperk	Semester 2

Module-inhoud

*Hierdie inligting is slegs in Engels beskikbaar.

• Wealth transfer taxes
• Taxes and international business activities
• Customs and excises
• Other current issues in taxation

Die inligting wat hier verskyn, is onderhewig aan verandering en kan na die publikasie van hierdie inligting gewysig word.. Die Algemene Regulasies (G Regulasies) is op alle fakulteite van die Universiteit van Pretoria van toepassing. Dit word vereis dat elke student volkome vertroud met hierdie regulasies sowel as met die inligting vervat in die Algemene Reëls sal wees. Onkunde betrefffende hierdie regulasies en reels sal nie as 'n verskoning by oortreding daarvan aangebied kan word nie.