

# University of Pretoria Yearbook 2024

## MCom *Taxation* (07250184)

**Department** Taxation

**Minimum duration of study** 1 year

**Total credits** 180

**NQF level** 09

### Programme information

Contact: Department of Taxation 012 420 4983

The MCom Taxation is a research degree, requiring the completion of a supervised as well as independent research resulting in a dissertation.

Not all postgraduate programmes are offered every year. Please consult the relevant faculty's student administration concerning the presentation of this programme.

### Admission requirements

1. Relevant honours degree  
or  
relevant postgraduate qualification (NQF level 8, with a minimum of 120 credits at this level)
2. A cumulative weighted average of at least 60% for the honours degree or postgraduate qualification
3. Relevant Taxation modules at honours or postgraduate level (minimum of 40 credits)
4. Relevant work experience in a tax environment, acceptable to the Departmental Postgraduate Committee

### 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

The pass mark for both a dissertation and a mini-dissertation is 50%. The provisions regarding pass requirements for dissertations, contained in General Academic Regulation G36, apply with the necessary changes to mini-dissertations.

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

## Research information

### **Dissertations/mini-dissertations, curricula and modules**

Refer to General Academic Regulations G37, G38 and G39.

The degree programme requires that a dissertation be submitted in a field of study selected from the fields covered in the honours degree.

Information on modules, credits and syllabi is available, on request, from the relevant head of department/Postgraduate Committee.

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.

### **Article for publication**

Refer to General Academic Regulation G39.13.

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## Curriculum: Final year

### Core modules

Dissertation: [Taxation 890](#) (BEL 890) - Credits: 180.00

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#### General Academic Regulations and Student Rules

The [General Academic Regulations \(G Regulations\)](#) and [General Student Rules](#) apply to all faculties and registered students of the University, as well as all prospective students who have accepted an offer of a place at the University of Pretoria. On registering for a programme, the student bears the responsibility of ensuring that they familiarise themselves with the General Academic Regulations applicable to their registration, as well as the relevant faculty-specific and programme-specific regulations and information as stipulated in the relevant yearbook. Ignorance concerning these regulations will not be accepted as an excuse for any transgression, or basis for an exception to any of the aforementioned regulations. The G Regulations are updated annually and may be amended after the publication of this information.

#### Regulations, degree requirements and information

The faculty regulations, information on and requirements for the degrees published here are subject to change and may be amended after the publication of this information.

#### University of Pretoria Programme Qualification Mix (PQM) verification project

The higher education sector has undergone an extensive alignment to the Higher Education Qualification Sub-Framework (HEQSF) across all institutions in South Africa. In order to comply with the HEQSF, all institutions are legally required to participate in a national initiative led by regulatory bodies such as the Department of Higher Education and Training (DHET), the Council on Higher Education (CHE), and the South African Qualifications Authority (SAQA). The University of Pretoria is presently engaged in an ongoing effort to align its qualifications and programmes with the HEQSF criteria. Current and prospective students should take note that changes to UP qualification and programme names, may occur as a result of the HEQSF initiative. Students are advised to contact their faculties if they have any questions.