

University of Pretoria Yearbook 2024

MCom *Taxation* (Coursework) (07250185)

Department Taxation

Minimum duration of study 1 year

Total credits 180

NQF level 09

Programme information

This programme aims to provide tax professionals with advance knowledge of South African taxes and relevant tax topics as they arise from contemporary business or other transactions.

Contact: Department of Taxation 012 420 4983.

Admission requirements

1. Relevant BComHons 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 South African Taxation modules at honours or postgraduate level to a minimum of 40 credits
4. Relevant work experience in a tax environment, acceptable to the Departmental Postgraduate Committee

Additional requirements

Proficient in English (written and spoken).

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.

Other programme-specific information

- Please contact the Faculty of Economic and Management Sciences with regard to University specific regulations pertaining to master degree programmes.
- The offer of admission is dependent on a process of selection by the department.
- Full particulars of the degree programme are available on the departmental website.

Examinations and pass requirements

Prerequisite for awarding the degree

- a. All the modules require a pass mark of at least 50%.
- b. The pass mark for the 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

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.

Pass with distinction

In order to be awarded the degree with distinction, a student must meet the following criteria:

- Obtain a Grade Point Average (GPA) of at least 75%, including at least 75% in the mini-dissertation;
- Complete the degree within the minimum period prescribed;
- Only the final mark of the first attempt to pass the modules or dissertation will be considered; and
- The GPA will be not be rounded up to a whole number.

Curriculum: Final year

Core modules

Principles of South African taxes 801 (TXA 801)

Module credits	25.00
NQF Level	09
Prerequisites	No prerequisites.
Contact time	12 contact hours
Language of tuition	Module is presented in English
Department	Taxation
Period of presentation	Semester 1 or Semester 2

Module content

South African taxes.

Selected topics in taxation 802 (TXA 802)

Module credits	20.00
NQF Level	09
Prerequisites	No prerequisites.
Contact time	12 contact hours
Language of tuition	Module is presented in English
Department	Taxation
Period of presentation	Semester 1 or Semester 2

Module content

Current tax issues arising from contemporary business or other transactions.

Domestic international tax provisions 810 (TXA 810)

Module credits	25.00
NQF Level	09
Prerequisites	No prerequisites
Contact time	12 contact hours
Language of tuition	Module is presented in English
Department	Taxation
Period of presentation	Semester 1 or Semester 2

Module content

Domestic tax provisions related to cross-border transactions.

Research methodology for taxation 885 (TXA 885)

Module credits	20.00
NQF Level	09
Prerequisites	No prerequisites.
Contact time	8 contact hours per semester
Language of tuition	Module is presented in English
Department	Taxation
Period of presentation	Semester 1 or Semester 2

Module content

This module equips students with thinking and problem solving skills that are relevant to a variety of new questions and challenges faced by players in the transdisciplinary field of taxation.

Mini-dissertation: Taxation 895 (TXA 895)

Module credits	90.00
NQF Level	09
Prerequisites	TXA 885
Contact time	16 contact hours per semester
Language of tuition	Module is presented in English
Department	Taxation
Period of presentation	Semester 1 or Semester 2

Module content

Research mini-dissertation.

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.