



University of Pretoria Yearbook 2025

MPhil (Business Management) with specialisation in Critical Accounting (Coursework) (07255289)

Department Business Management

Minimum duration of study 1 year

Total credits 180

NQF level 09

Programme information

In South Africa, the accountancy profession is undergoing a period of intense scrutiny and a lack of public trust. This Master's programme specifically targets professional accountants and auditors and engages critically with the evolving roles and responsibilities of the broader topic of the role of accounts in society.

Admission requirements

General Admission Regulations:

Refer to the UP Institutional Admissions Policy as well as the General Academic Regulations and Student Rules (Go to www.up.ac.za/yearbooks/home and click on General Rules and Regulations, then on General Academic Regulations and Student Rules)

1. All applications must be accompanied by the following documents:
 - a. Certified full academic transcripts from undergraduate to current level;
 - b. Certified copy of ID or passport;
 - c. A research concept note (not applicable to honours or coursework master's degrees): A description of the proposed research field indicating a research topic and the broad scope of the proposed study, not exceeding 500 words.
2. All applicants with international qualifications must submit the following documents, subject to provision number 9:
 - a. A SAQA evaluation of the completed qualification or a comprehensive Foreign Qualification Report
 - b. *TOEFL or IELTS or Pearson Test of English or Oxford Test of English test results (if applicable)
 - c. Certified copy of passport.
3. All postgraduate applications are subject to departmental admissions processes.
4. Admissions is based on the content of and performance in the prior degree, bridging arrangements (where required), academic merit and prior work experience (if applicable).
5. Admission to all qualifications is subject to supervisory capacity and/or research projects in the field of specialisation in a department, therefore the relevant department has the right to limit the

number of students per year.

6. Complying with the minimum admissions requirements, does not automatically guarantee admission to the degree.
7. Proposed research studies for masters and doctoral applicants should align with the research focus of the relevant department.
8. *If a qualifying candidate has expressed an interest in a field of study that the relevant department cannot accommodate, the applicant may be considered for an alternative project.*
9. All postgraduate applicants must be proficient in English as English is the official language of tuition, communication and correspondence at the University of Pretoria. Candidates who cannot provide evidence that previous studies were completed in English, must submit TOEFL or IELTS or Pearson Test of English or Oxford Test of English test results with their application.
10. All applicants must be computer literate.
11. All students need to have access to an internet enabled device, as well as consistent email and internet access.
12. Allowance will be made for the diversity profile of students in accordance with the University strategy.

Minimum admissions requirements

1. Relevant honours degree
or
Relevant postgraduate diploma (PGDip)
2. A weighted average of at least 65% for the honours degree or postgraduate diploma
3. Membership of an acknowledged accounting body

Additional requirements

1. A candidate may be refused admission to a master's degree by the relevant head of department/Postgraduate Committee if they do 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 they 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.

Other programme-specific information

There will not necessarily be an intake of new students for each degree every year. It remains the applicant's responsibility to ensure that the degree they wish to apply for, will indeed be offered.



Examinations and pass requirements

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

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

Research information

Mini-dissertations, curricula and modules

1. The degree programme requires that a mini-dissertation/research article /research article must be submitted in a field of study chosen from the fields covered for the honours degree,
2. Information on modules, credits and the syllabus is available in the yearbook.
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/e-copies of the mini-dissertation/research article must be submitted to the departmental Postgraduate Committee after permission is granted by the supervisor.

Article for publication

The Dean may require, before or on submission of a mini-dissertation/research article, 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 mini-dissertation/research article 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 mini-dissertation/research article

A mini-dissertation/research article is submitted to the 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 mini-dissertation/research article, printed on good quality paper and of good letter quality, to the departmental Postgraduate Office. Permission to submit the mini- dissertation/research article in unbound form may be obtained from the supervisor concerned on condition that a copy of the final approved mini-dissertation/research article is presented to the examiners in bound format or electronic format

Pass with distinction

- Obtain a Cumulative Grade Point Average (CGPA) of at least 75% as well as at least 75% for the mini-dissertation/research article.
- Complete the degree within a maximum period of two years.
- Only the final mark of the first attempt to pass the modules or dissertation will be considered.
- The CGPA will not be rounded up to a whole number.



Curriculum: Final year

Core modules

Research methodology: Responsible leadership 807 (NME 807)

Module credits	20.00
NQF Level	09
Prerequisites	No prerequisites.
Contact time	15 contact hours
Language of tuition	Module is presented in English
Department	Business Management
Period of presentation	Semester 1

Module content

The focus of this module is to assist students to conceptualise their research projects and finalise their research proposals.

Strategic management 811 (OBS 811)

Module credits	20.00
NQF Level	09
Prerequisites	OBS 320 or equivalent and admission to relevant programme
Contact time	3 days of lectures, 2 days of interactive simulation
Language of tuition	Module is presented in English
Department	Business Management
Period of presentation	Semester 1 or Semester 2

Module content

Key principles and concepts of strategy and strategic management; competitive strategy; emergent and deliberate strategy; formulation of strategy; analysis of the external and internal environment; stakeholder analysis; competitive advantage; shareholder value; strategy and performance; hyper-competition; corporate and business level strategy. An advanced strategic management simulation that is online and interactive to apply strategy principles, and to foster team collaboration.

Business in society 820 (OBS 820)

Module credits	25.00
NQF Level	09
Prerequisites	No prerequisites.
Contact time	1 lecture per week
Language of tuition	Module is presented in English



Department	Business Management
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Period of presentation	Semester 1 or Semester 2
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Module content

The aim of this module is to develop an understanding of the role of business in a complex multi-stakeholder society. The module will reflect on the state of major sustainability systems (natural environment, society and economy) and the role and impact of business on those. Some of the topics covered within this module include: politics and business, sustainable development, environmental sustainability, social justice, corporate citizenship, systems thinking and reflective practice.

An explicit transdisciplinary approach will be followed but the module will be anchored in a framework for reflective and critical practice.

Critical accounting 823 (OBS 823)

Module credits	25.00
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NQF Level	09
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Prerequisites	No prerequisites.
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Contact time	2 discussion classes per week
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Language of tuition	Module is presented in English
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Department	Business Management
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Period of presentation	Semester 1
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Module content

Critical investigation into the public interest responsibilities of the professional accountants and auditors, and the way that these responsibilities are evolving.

Mini-dissertation: Critical accounting research article 870 (OBS 870)

Module credits	90.00
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NQF Level	09
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Prerequisites	NME 804
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Language of tuition	Module is presented in English
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Department	Business Management
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Period of presentation	Year
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Module content

This module equips the student to conduct independent research by executing a research project on a relevant topic, of which the findings are reported in an academic article.

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.