

4.1.15 MCom (Taxation)

Admission requirements

- Both of the following:
 - The degree BCom (Law) *and*
 - The degree LLB from Stellenbosch University (including completed Taxation electives),

or
- Equivalent qualifications and any additional preparatory programmes approved by Senate for this purpose.
- At least 60% for the Taxation modules in each year of previous study and a 60% aggregate for the degrees overall

Further requirements

- **For the Coursework and Research Assignment option** (889):
 - You must have practical experience in the field of taxation obtained by completing your traineeship (articles) to register as Chartered Management Accountant (CIMA) or as Attorney.
 - As part of the selection requirements, shortlisted applicants will be required to submit a five-page tax opinion on a specific tax question which will be provided during the second round of the selection process.
- **For the Full Thesis option** (879):
 - You must be registered as Chartered Management Accountant (CIMA) or as Attorney (or have obtained an equivalent, appropriate professional registration).
- **For both options** (889 and 879)
 - You must have knowledge of research methodology to be admitted to the master's programme, including, where applicable, quantitative empirical research methods. The programme leader may require you to complete appropriate methodology modules before you start the programme.

Selection

For the Coursework and Research assignment option (889):

A maximum of 10 students altogether is selected every two years for the combined group of students taking the Coursework and Research Assignment options of the MCom (Taxation) and the MAcc (Taxation). The number is determined based on the available supervision capacity. Selection of students is based on academic merit.

As part of the selection requirements, shortlisted applicants will be required to submit a five-page tax opinion on a specific tax question which will be provided during the second round of the selection process. The tax opinion submitted would be evaluated by the programme leader and/or the Divisional Head of Taxation to consider the professional competency of candidates (language usage, logical argumentation applied, sources consulted to formulate the opinion, and final opinion). In this regard the programme leader and/or the Divisional Head of Taxation would draw on their own academic tax research experience. Candidates that demonstrated the most professional competency in completing the tax opinion would be prioritised during the selection process.

For the Full Thesis option (879):

There is no limit on the number of students that is admitted to the programme, but additional selection criteria apply. The prospective student must submit an initial mini-research proposal to the programme leader and Deputy Director: Research of the School of Accountancy. The programme leader and Deputy Director: Research will then evaluate whether the proposed topic falls within the School's discipline domain and whether staff with the required expertise and experience will be available to supervise the student. If the programme leader and Deputy Director: Research are of the opinion that the topic falls within the School's discipline domain, a willing and able supervisor is available, the planned study is feasible and could possibly represent a valuable contribution to the existing body of knowledge of the field of study, a provisional supervisor is appointed, and the student is required to start working with the supervisor on an official research proposal.

Finally, the candidate presents the official research proposal to an admissions committee of the School of Accountancy. Should the proposal be approved by the committee, the committee assigns a supervisor, and the supervisor sends the completed master's admission form to the faculty administrator for a recommendation to the Faculty Board that the student be admitted to the master's programme. The prospective student may also be requested to complete additional modules (e.g., a research methodology or econometrics modules).

Application procedure and closing date

A new group for the Coursework and Research Assignment option (889) is only admitted every second year. Apply at www.sun.ac.za/pgstudies by **31 October** of the year before your intended studies.

Duration, offering type and starting date of programme

Duration:

- **Full Thesis option (879):** One year, full-time.
- **Coursework and Assignment option (889):** Two to three years, part-time.

Starting date:

With the other classes at the University.

Enquiries

Programme leader: Ms Cara Thiant
 School of Accountancy
 Tel: 021 808 3702
 E-mail: cthiant@sun.ac.za

Website: www.sun.ac.za/accountancy

Enquiries will be referred to the correct contact person.

Programme structure

You can choose between the following two options:

- **Full Thesis option (Taxation 879):**
 You must attend lectures on writing skills and write a research proposal. Your research proposal must be presented to the Research Committee of the School of Accountancy, who must approve the proposal.
 Your research project must be completed according to the requirements set by the School of Accountancy. This project consists of a thesis and a related article publishable in an accredited journal.

- **Coursework and Research Assignment option** (Taxation 889):

Attending all the interactive lectures on selected topics, as well as lectures on writing skills and writing a research proposal, is compulsory.

You must complete a research project of limited scope according to the requirements set by the School of Accountancy. This consists of a research assignment (after writing a compulsory research proposal) and a related article publishable in an accredited journal.

Programme content

Programme modules

You must earn a total of at least 180 credits for one of the options in this programme.

Code	Module	Credits	Module Name	Semester
18287	879	180	Taxation (Full Thesis option) <i>or</i>	Both
18287	889	180	Taxation (Coursework and Research Assignment option)	Both

Compulsory modules in the Coursework and Research Assignment option (889)

You must pass Advanced Taxation 871 to be able to continue with the research assignment.

Code	Module	Credits	Module Name	Semester
10492	871	108	Advanced Taxation	Both
10493	872	72	Research Assignment: Advanced Taxation	Both

Compulsory module in the Full Thesis option (879)

Code	Module	Credits	Module Name	Semester
66559	828	180	Thesis: Taxation	Both

Postgraduate Programmes

1. General information for all postgraduate programmes

The information in this section applies to most of the postgraduate programmes and is not repeated for each programme, so please read it through carefully. Exceptions and deviations are, however, indicated at the individual programmes.

1.1 Postgraduate programmes in the Faculty

The table below lists the postgraduate programmes up to master's level by the department, school or centre where they are offered. The campus or facility is indicated in italics where necessary. All departments, schools and centres also offer a PhD programme. For more on the PhD, see the doctoral section at the end of this chapter.

Africa Centre for HIV/Aids Management
PGDip (HIV/Aids Management)
MPhil (HIV/Aids Management)
Centre for Sustainability Transitions (CST)
PGDip (Sustainable Development)
MPhil (Sustainable Development)
Department of Business Management
PGDip (Marketing)
BComHons (Business Management)
MCom (Business Management)
Department of Economics
BComHons (Economics)
BComHons (Economics and Mathematical Statistics) [with the Department of Statistics and Actuarial Science]
MCom (Economics)
Department of Industrial Psychology
PGDip (Strategic Human Resource Management)
BComHons (Human Resource Management)
BComHons (Industrial Psychology)
MCom (Human Resource Management)
MCom (Industrial Psychology)
Department of Logistics
PGDip (Transport and Logistics)
BComHons (Logistics Management)
BComHons (Operations Research)
BComHons (Transport Economics)
MCom (Logistics Management)
MCom (Operations Research)
MCom (Transport Economics)
Department of Statistics and Actuarial Science
PGDip (Actuarial Science)
BComHons (Actuarial Science)
BComHons (Economics and Mathematical Statistics) [with the Department of Economics]
BComHons (Financial Risk Management)
BComHons (Mathematical Statistics)
BComHons (Statistics)
MCom (Actuarial Science)
MCom (Financial Risk Management)
MCom (Mathematical Statistics)
MCom (Statistics)

School of Accountancy
PGDip (Accounting)
BComHons (Management Accounting)
BAccHons
MCom (Computer Auditing)
MCom (Financial Accounting)
MCom (Management Accounting)
MCom (Taxation)
MAcc (Auditing)
MAcc (Financial Accounting)
MAcc (Taxation)
School of Public Leadership (SPL), <i>Bellville Park</i>
PGDip (Environmental Management) <i>Stellenbosch</i>
PGDip (Public Finance Management)
BComHons (Public and Development Management)
BPubAdminHons
MCom (Public and Development Management)
M (Public Administration)
MPhil (Environmental Management) <i>Stellenbosch</i>
Stellenbosch Business School, <i>Bellville Park</i>
PGDip (Business Management and Administration)
PGDip (Development Finance)
PGDip (Financial Planning)
PGDip (Futures Studies)
PGDip (Leadership Development)
PGDip (Project Management)
MPhil (Development Finance)
MPhil (Futures Studies)
MPhil (Management Coaching)
MBA

1.2 Undergraduate module requirements for postgraduate programmes

In Appendix C to this Yearbook part, you will find a table showing the minimum module requirements for admission to certain postgraduate programmes. Review this table to determine whether you meet the requirements for the postgraduate programme you wish to follow.

1.3 Selection

Every postgraduate programme in the Faculty is potentially a selection programme since the capacity of the relevant department determines the number of students that can be accommodated in each programme. This means that selection happens when more candidates apply than the department can accommodate in a specific programme. There are, however, also programmes where selection always happens, regardless of how many candidates apply. Departments may choose to list specific requirements and criteria at the relevant programme entries below or on their website or in the programme brochure.

1.4 Postgraduate assessment and examination

- Assessment is determined at modular level; therefore, consult the relevant module framework for more information.
- For the Faculty postgraduate assessment rules, you can consult the Faculty website at www.sun.ac.za/ems and look under "Current students" and then "General information" to find the link "EMS Postgraduate Assessment Rules".
- For more information and the general rules on assessment, see Part 1 (General Rules) of the Yearbook, under "Assessments and Promotions".

- For the general specifications for assignments, theses, and dissertations, consult the section "Postgraduate Qualifications" in Part 1 (General Rules) of the Yearbook.
- For specific information relating to the assignment, thesis or dissertation for an individual programme, consult the programme administrator or leader or relevant programme documentation.

1.5 Pass requirements for postgraduate programmes

The pass mark for postgraduate programmes is 50% and to pass with distinction you need 75%. More detailed information on pass requirements for individual programmes is available from the relevant programme administrator or leader.

1.6 Different campuses and facilities

Some postgraduate programmes are presented by the Stellenbosch Business School or the School for Public Leadership, both of which are on the Bellville Park campus of the University. The School of Public Leadership also presents classes at the Sustainability Institute at Lynedoch. The place where a particular diploma programme will be presented, if not Stellenbosch campus, is indicated below for each individual Programme under "Programme structure".

Disclaimer:

The content above comes from the 2024 Economic and Management Sciences Yearbook. Make sure to consult the full **Economic and Management Sciences Yearbook** to see this extract in context and to check if there have been any changes. Take special note of additional information in the yearbook under section **1. General information for all postgraduate programmes.**