

# 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.

## *Further requirements*

- *For the Coursework and Research Assignment option (889):*
  - At least 60% for Taxation modules in each year of study and a 60% aggregate for the degrees overall, during all your previous studies.
  - Practical experience in the field of taxation obtained through completed 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):*
  - At least 60% for Taxation modules in each year of study and a 60% aggregate for the degrees overall.
  - Registration as Chartered Management Accountant with CIMA or registration as Attorney (or 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 for every combined intake of MCom (Taxation) and MAcc (Taxation) Coursework and Research Assignment option every two years. 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 with 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 Masters' admission form to the faculty administrator for a recommendation to the Faculty Board that the student be admitted to the Masters 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](http://www.sun.ac.za/pgstudies) by **31 October** of the year before your intended studies.

***Duration of programme and starting date***

*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.

***Programme's mode of delivery***

Fully contact (face-to-face).

***Enquiries***

Programme leader: Ms Cara Thiant

School of Accountancy

Tel: 021 808 3400

E-mail: [cthiant@sun.ac.za](mailto:cthiant@sun.ac.za)

Website: [www.sun.ac.za/accountancy](http://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***

You must earn at least 180 credits as set out below.

#### *Programme modules*

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

<b>Code</b>	<b>Module</b>	<b>Credits</b>	<b>Module Name</b>	<b>Semester</b>
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.

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

#### *Compulsory module in the Full Thesis option 879*

<b>Code</b>	<b>Module</b>	<b>Credits</b>	<b>Module Name</b>	<b>Semester</b>
66559	828	180	Thesis: Taxation	Both