

# MCom (Taxation)

## **Admission requirements**

- Both of the following:
  - A BCom (with Law subjects) *and*
  - An LLB from Stellenbosch University,
- 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, as subject area and in general for the degrees, during all your previous studies.
- *For the Full Thesis option (879):*
  - At least 60% for Taxation, as subject area and in general for the degrees, during all your previous studies.
  - Registration as Chartered Management Accountant with CIMA (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.

## **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.

## **Enquiries**

Programme leader: Ms Monique Malan

School of Accountancy

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

### **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