# Accountancy Master’s Degrees [MCom]

<table>
<thead>
<tr>
<th>STRUCTURED</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Accountancy</td>
<td>GO</td>
</tr>
<tr>
<td>Management Accountancy</td>
<td>GO</td>
</tr>
<tr>
<td>Taxation</td>
<td>GO</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>DISSERTATION ONLY</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Accountancy</td>
<td>GO</td>
</tr>
<tr>
<td>Forensic Accountancy</td>
<td>GO</td>
</tr>
<tr>
<td>Management Accountancy</td>
<td>GO</td>
</tr>
<tr>
<td>Taxation</td>
<td>GO</td>
</tr>
</tbody>
</table>

Other important information
MODE OF PRESENTATION
This programme starts in February every year and consists of three course work modules (with written exams) and a mini-dissertation.

The official language medium for the course is English. Students may complete assignments and exams in Afrikaans.

Practical, interactive contact sessions take place in Potchefstroom on Saturday mornings from 09:00 to 14:00 (please note that this is subject to change and final confirmation) and are scheduled to take place approximately once a month.

COURSE CONTENT
The coursework modules cover the following modules:

• BASIC PRINCIPLES OF SOUTH AFRICAN TAX: Basic principles of tax, such as the taxability of income, the deductibility of expenditure, capital gains tax, value-added tax and tax administration.
• ADVANCED PRINCIPLES OF SOUTH AFRICAN TAX: Specialised areas in tax, in particular, the tax implications of financing arrangements, tax law applicable to companies, tax laws governing restructuring activities, employment tax and tax aspects of estate planning.
• INTERNATIONAL TAX: Basic principles of international tax, including South African tax law relating to cross-border transactions, controlled foreign company legislation, the application of tax treaties and fundamental principles of transfer pricing.

MINI-DISSERTATION
The mini-dissertation must be focused on a tax topic of the student’s interest and choice (the choice of topic may, however, in some instances be limited to expertise of study leaders available).

CONTACT US
For further details concerning this programme, contact Prof Pieter van der Zwan at 018 299 1378 or send an email to pieter.vanderzwan@nwu.ac.za

APPLICATIONS
Apply here: http://studies.nwu.ac.za/postgraduate-studies/higher-degree-admissions
Application process enquiries can be directed to HigherDegree-Enquiries@nwu.ac.za or 018 299 4044.
Enquiries relating to study fees can be directed to PC-studyfees@nwu.ac.za

ADMISSION REQUIREMENTS
The minimum entry requirements are:

• BCom Honours degree or an equivalent qualification on NQF level 8 that included a final year tax module as one of the core modules, for which an average mark of at least 60% has been obtained for the taxation module(s); or
• BCom Honours (Chartered Accountancy) degree or CTA, for which the tax module was passed.

All applicants are required to submit a two-page research proposal for consideration of the admissions committee AND applicants without prior research experience must complete a module in research methodology.

Relevant practical experience will serve as a recommendation. A selection process is followed to admit a limited number of students to the programme.

WHY THIS DEGREE
This elite master’s degree offers the opportunity for accountants and legal advisors to advance from being a general advisor to becoming a tax specialist.

OBJECTIVES OF THE PROGRAMME
The programme aims to deliver graduates who have the ability to understand, analyse, comment and advise on the tax consequences of even the most complex transactions. Students are guided in gaining a thorough understanding of South African and international tax law and principles on an advanced level.
COURSE CONTENT
The course content aligns with the most recent ACCA syllabus, which includes the essential subjects for the professional level with the following modules:

- CORPORATE REPORTING: Specialist knowledge, skills and professional judgement to enable critical engagement with and evaluation of financial reporting principles and practices within a range of business contexts and situations.
- GOVERNANCE, RISK AND ETHICS: Evaluate current knowledge, skills and professional judgement practices of the accountant and how this relates to governance, internal control, compliance and the management of risk within an ethical organisation.
- BUSINESS ANALYSIS: Assess and substantiate strategic position, choice, and action through business process and structural change; and use information technology in order to effectively manage processes, projects, and people within financial and other resource constraints.

MINI-DISSERTATION
The mini-dissertation must be focused on an accounting topic of the student’s interest and choice (the choice of topic may, however, in some instances be limited to expertise of study leaders available).

MODE OF PRESENTATION
This programme starts in February every year and consists of three course work modules (with written exams) and a mini-dissertation. The official language medium for the course is English while both Afrikaans and English may be used to ask and answer questions, to participate in class discussions and to complete examination papers.

Two compulsory one-week study schools take place during the year in Potchefstroom. The autumn school focuses on Corporate Reporting with a class test on the Saturday of the study school week. The spring school is shared by the remaining two lectured modules namely Business Analysis and Governance, Risk and Ethics. The spring school has two class tests on the Saturday of the study school week.

Students must also complete assignments throughout the year and successfully complete three sit-down examinations. One exam takes place at the end of the first semester (June) and two exams at the end of the second semester (November).

ADMISSION REQUIREMENTS
The minimum entry requirements are:

- BCom Honours in Financial Accountancy;
- An equivalent qualification on NQF level 8.

In instances where a candidate is in possession of an ACCA qualification the candidate is to include the necessary supporting documentation (including the SAQA report) as part of their application documentation to the university’s post-graduate administration department.

All applicants are required to submit a two-page research proposal for consideration of the admissions committee AND applicants without prior research experience must complete a module in research methodology. Relevant experience will serve as a recommendation. A selection process is followed to admit a limited number of students to the programme.

CONTACT US
For further details concerning this programme, contact Elsabé Kilian at 018 285 2254 or send an email to PC-FinAcc@nwu.ac.za.

APPLICATIONS
Apply here: http://studies.nwu.ac.za/post-graduate-studies/higher-degree-admissions
Application process enquiries can be directed to higherDegree-Enquiries@nwu.ac.za or 018 299 4044.

Enquiries relating to study fees can be directed to PC-studyfees@nwu.ac.za.

CLOSING DATE
30 November
MODE OF PRESENTATION
This course work programme starts in February every year and consists of two course work modules (with written exams) and a mini-dissertation. The official language medium for the course is English while both Afrikaans and English may be used to ask and answer questions, to participate in class discussions and to complete examination papers.

Contact sessions (with web discussions in between) take place on a monthly basis on a Friday and Saturday. Contact sessions include guest lectures from industry leaders, while the main focus is on a deeper understanding and application within the current economic and business environment. Students must also complete practical case studies in the form of assignments and successfully complete two sit-down open-book examinations.

COURSE CONTENT
The coursework is focused on the content of the CIMA strategic-level subjects:

- ADVANCED FINANCIAL MANAGEMENT: This subject includes topics of investment, financing and dividend decisions; valuations and mergers; financial statements analysis; risk management and behavioural finance.
- ADVANCED ENTERPRISE STRATEGY: This includes trust and corporate ethics, corporate environment and strategic positioning.

MINI DISSERTATION
The mini-dissertation must be focused on a management accounting or financial management topic of the student’s interest and choice (the choice of topic may, in some instances be limited to expertise of study leaders available).

ADMISSION REQUIREMENTS
The minimum entry requirements are:

- An average module mark of 60% for Management Accounting and Financial Management, and an average of 60% for a relevant honours degree at NQF level 8; or
- CTA with a 50% exam mark; or
- CIMA strategic-level case study (these students may apply for recognition of prior learning for the two lectured modules.)

All applicants are required to submit a two-page research proposal for consideration of the admissions committee AND applicants without prior research experience must complete a module in research methodology. Relevant experience will serve as a recommendation. A selection process is followed to admit a limited number of students to the programme.

CONTACT US
For further details concerning this programme, contact Prof Jaco Fouche at 018 299 1383 or send an email to jaco.fouche@nwu.ac.za

APPLICATIONS
Apply here: http://studies.nwu.ac.za/postgraduate-studies/higher-degree-admissions
Application process enquiries can be directed to HigherDegree-Enquiries@nwu.ac.za or 018 299 4044.
Enquiries relating to study fees can be directed to PC-studyfees@nwu.ac.za.

CLOSING DATE
30 November
ADMISSION REQUIREMENTS
The minimum entry requirements are:

- BCom Honours degree, LLB degree; or
- An equivalent qualification on NQF level 8 that included a final year taxation module as one of the core modules, for which a mark of at least 60% has been obtained for the taxation module(s); or
- BCom Honours (Chartered Accountancy) degree or CTA, for which the Taxation module was passed.

All applicants are required to submit a two-page research proposal for consideration of the admissions committee AND applicants without prior research experience must complete a module in research methodology.

Relevant experience will serve as a recommendation. A selection process is followed to admit a limited number of students to the programme.

Course code: 5CNN01 Duration: Min: 1 year, Max: 2 years

CONTACT US
For further information concerning this programme, contact:

PC: Prof Danie Schutte at 018 299 1436 or danie.schutte@nwu.ac.za
VC: Thys Swanepoel at 016 910 3343 or 10544100@nwu.ac.za

APPLICATIONS
Apply here: http://studies.nwu.ac.za/postgraduate-studies/higher-degree-admissions
Application process enquiries can be directed to HigherDegree-Enquiries@nwu.ac.za or 018 299 4044.

Enquiries relating to study fees can be directed to PC-studyfees@nwu.ac.za.

CLOSING DATE
30 November
ADMISSION REQUIREMENTS

The minimum entry requirements are:

• A relevant BCom Honours degree or equivalent qualification on NQF level 8 with an average of 60% for such honors degree. An exception may be made in the case of the Honours in Chartered Accountancy (CTA) and where applications may be considered on an ad-hoc basis.

Relevant experience will serve as a recommendation. A selection process is followed to admit a limited number of students to the programme.

All applicants are required to submit a two-page research proposal for consideration of the admissions committee AND applicants without prior research experience must complete a module in research methodology.

CONTACT US

For further information concerning this programme, contact:

PC: Prof Danie Schutte at 018 299 1436 or danie.schutte@nwu.ac.za
VC: Thys Swanepoel at 016 910 3343 or 10544100@nwu.ac.za

APPLICATIONS

Apply here: http://studies.nwu.ac.za/postgraduate-studies/higher-degree-admissions

Application process enquiries can be directed to HigherDegree-Enquiries@nwu.ac.za or 018 299 4044.

Enquiries relating to study fees can be directed to PC-studyfees@nwu.ac.za

ACCOUNTANCY
DISsertation ONLY

Course code: 5CMN01  Duration: Min: 1 year, Max: 2 years

MANAGEMENT ACCOUNTANCY
DISsertation ONLY

Course code: 5CLN01  Duration: Min: 1 year, Max: 2 years

ADMISSION REQUIREMENTS

The minimum entry requirements are:

• An average module mark of 60% for Management Accounting and Financial Management, and an average of 60% for a relevant honours degree at NQF level 8; or
• CTA with a 50% exam mark; or
• CIMA strategic-level case study may apply for recognition of prior learning for the two lectured modules.

Relevant experience will serve as a recommendation. A selection process is followed to admit a limited number of students to the programme.

All applicants are required to submit a two-page research proposal for consideration of the admissions committee AND applicants without prior research experience must complete a module in research methodology.

CONTACT US

For further information concerning this programme, contact:

PC: Prof Danie Schutte at 018 299 1436 or danie.schutte@nwu.ac.za
VC: Thys Swanepoel at 016 910 3343 or 10544100@nwu.ac.za

APPLICATIONS

Apply here: http://studies.nwu.ac.za/postgraduate-studies/higher-degree-admissions

Application process enquiries can be directed to HigherDegree-Enquiries@nwu.ac.za or 018 299 4044.

Enquiries relating to study fees can be directed to PC-studyfees@nwu.ac.za
ADMISSION REQUIREMENTS

The minimum entry requirements are:

- BCom Honours in Forensic Accountancy; or
- CA(SA) with LLB; or
- CA(SA) with three years applicable practical experience in the forensic accounting environment

Relevant experience will serve as a recommendation.

A selection process is followed to admit a limited number of students to the programme.

All applicants will be required to submit a two-page research proposal for consideration by the admissions committee AND applicants without prior research experience must complete a module in research methodology.

CONTACT US
For further information concerning this programme, contact:
Albert van Zyl at 018 299 4420 or send an email to albert.vanzyl@nwu.ac.za

APPLICATIONS
Apply here: http://studies.nwu.ac.za/postgraduate-studies/higher-degree-admissions
Application process enquiries Albert van Zyl at 018 299 4420 or send an email to albert.vanzyl@nwu.ac.za.

Enquiries relating to study fees can be directed to PC-studyfees@nwu.ac.za.

OTHER IMPORTANT INFORMATION

NWU Postgraduate website
M&D policy
Yearbook
International office
Faculty bursaries
Official NWU bursaries
Proposal template