

## Accountancy Master's Degrees [MCom]

### *LECTURES AND MINI-DISSERTATION (STRUCTURED)*

Accountancy [GO >](#)

Management Accountancy [GO >](#)

Taxation [GO >](#)

### *FULL DISSERTATION ONLY*

Accountancy [GO >](#)

Forensic Accountancy [GO >](#)

Management Accountancy [GO >](#)

Taxation [GO >](#)

## Accountancy Doctoral Degrees [PhD]

Accountancy [GO >](#)

Forensic Accountancy [GO >](#)

Management Accountancy [GO >](#)

Taxation [GO >](#)

Other important information [GO >](#)

**Course code: 5DKP01 Duration: 2 years**

### 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 lectured modules cover the following content:

- **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).

### MODE OF PRESENTATION

This programme starts in February every year and consists of three lectured 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.

### 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](mailto:pieter.vanderzwan@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](mailto:HigherDegree-Enquiries@nwu.ac.za) or 018 299 4044.

Enquiries relating to study fees can be directed to [PC-studyfees@nwu.ac.za](mailto:PC-studyfees@nwu.ac.za).

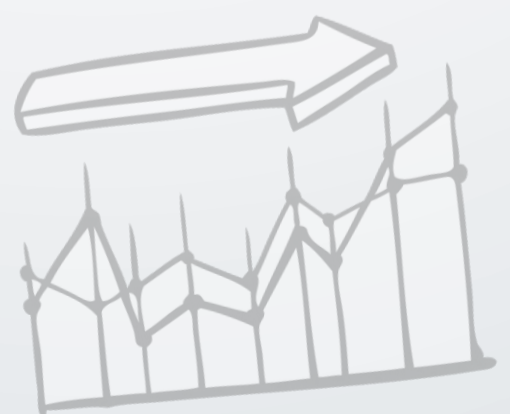
All prospective students should acquaint themselves with the applicable policies and procedures as set out in the [Higher Degrees Manual](#)

### 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/PGDA, for which the tax module was passed.

Relevant practical experience will serve as a recommendation. Due to limited space available, a rigorous selection process is followed to admit students to the programme. All applicants must complete a module in research methodology.



**CLOSING DATE**

30 September



**Course code: 5HBP01 Duration: 2 years**

### WHY THIS DEGREE

This sought after master's degree develops a combination of skills and enables accountants to stand out in a crowded marketplace, with special focus on the needs of the future.

### OBJECTIVES OF THE PROGRAMME

This programme aims to equip students with specialised and integrated knowledge pertaining to the commerce and financial accounting field. The qualification also teaches students dynamic skills and strategic vision that leaders in business should possess.

### COURSE CONTENT

The course content aligns with the most recent ACCA syllabus, which includes the essential subjects for the Strategic 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 accountancy 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 lectured modules (with written exams) and a mini-dissertation. The official language medium for the course is English.

The masters starts off with the research module in the first semester of the first year where candidates need to show substantial progress in order to proceed to the lectured modules. Two compulsory one-week study schools take place during the year in Potchefstroom. The spring school that takes place in the first year of study focuses on Corporate Reporting with a class test on the Saturday of the study school week. The autumn school that takes place in the second year of study is shared by the remaining two lectured modules namely Business Analysis and Governance, Risk and Ethics. The autumn school has two class tests on the Saturday of the study school week. These arrangements are subject to change and final confirmation.

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

### ADMISSION REQUIREMENTS

The minimum entry requirements are:

- BCom Honours in Financial Accountancy;  
or
- 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 postgraduate administration department. All applicants are required to submit a two-page research outline for consideration of the admissions committee. The aim of the two-page submission is to determine the writing skill of candidates, it does not necessarily bind a student to the chosen topic. All applicants must complete a module in research methodology. Relevant experience will serve as a recommendation. Due to limited space available, a rigorous selection process is followed to admit students to the programme.

### CONTACT US

For further details, contact Nico van der Merwe at 018 299 1459 or send an email to [nico.vandermerwe@nwu.ac.za](mailto:nico.vandermerwe@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](mailto:HigherDegree-Enquiries@nwu.ac.za) or 018 299 4044.

Enquiries relating to study fees can be directed to [PC-studyfees@nwu.ac.za](mailto:PC-studyfees@nwu.ac.za).

All prospective students should acquaint themselves with the applicable policies and procedures as set out in the [Higher Degrees Manual](#)

**CLOSING DATE**

30 November



# MANAGEMENT ACCOUNTANCY

## LECTURES AND MINI-DISSERTATION

BACK



Course code: 5DJP01 Duration: 1 to 2 years

### WHY THIS DEGREE

This highly acclaimed degree responds to the market need for well-rounded and well-trained management accounting and financial management specialists who are able to analyse and solve modern-day business challenges and effectively communicate such implications to both specialist and non-specialist audiences.

### OBJECTIVES OF THE PROGRAMME

The programme aims to develop graduates with the ability to understand, analyse, comment and advise on aspects within the organisational environment in which he/she finds him-/herself, with a focus on enterprise strategy, financial strategy and risk management.



### COURSE CONTENT

The lectured modules are 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.

*Individuals that have completed the CIMA strategic-level case study may apply for recognition of prior learning for the two lectured modules. This is considered on a case-by-case basis.*

### MINI-DISSERTATION

The mini-dissertation must be focused on a management accounting or financial management topic (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/PGDA with a 50% exam mark

All applicants are required to submit a two-page research outline 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. Due to limited space available, a rigorous selection process is followed to admit students to the programme.

### MODE OF PRESENTATION

This programme starts in February every year and consists of two lectured modules (with written exams) and a mini-dissertation. The official language medium for the course is English.

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.

### CONTACT US

For further details concerning this programme, contact Prof Jaco Fouché at 018 299 1383 or send an email to [jaco.fouche@nwu.ac.za](mailto: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](mailto:HigherDegree-Enquiries@nwu.ac.za) or 018 299 4044.

Enquiries relating to study fees can be directed to [PC-studyfees@nwu.ac.za](mailto:PC-studyfees@nwu.ac.za).

All prospective students should acquaint themselves with the applicable policies and procedures as set out in the [Higher Degrees Manual](#)

**CLOSING DATE**

30 November

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

## ADMISSION REQUIREMENTS

The minimum entry requirements are:

- BCom Honours degree or 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/PGDA, for which the Taxation module was passed.



Relevant experience will serve as a recommendation. Due to limited space available, a rigorous selection process is followed to admit students to the programme.

All applicants are required to submit a two-page research outline for consideration of the admissions committee AND applicants must complete a module in research methodology.

## CONTACT US

For further information concerning this programme, contact:

PC: Danie Schutte at 018 299 1436 or [danie.schutte@nwu.ac.za](mailto:danie.schutte@nwu.ac.za)

VC: Anneke Moolman at 016 910 3383 or [anneke.moolman@nwu.ac.za](mailto:anneke.moolman@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](mailto:HigherDegree-Enquiries@nwu.ac.za) or 018 299 4044.

Enquiries relating to study fees can be directed to [PC-studyfees@nwu.ac.za](mailto:PC-studyfees@nwu.ac.za).

All prospective students should acquaint themselves with the applicable policies and procedures as set out in the [Higher Degrees Manual](#)



**CLOSING DATE**  
30 November

## ACCOUNTANCY DISSERTATION ONLY

BACK >

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

### ADMISSION REQUIREMENTS

The minimum entry requirements are:

- A relevant BCom Honours degree with an average of 60%;  
or
- An equivalent qualification on NQF level 8 with an average of 60%.

An exception may be made in the case of the Honours in Chartered Accountancy or CTA/PGDA and where applications may be considered on an *ad-hoc* basis.

Relevant experience will serve as a recommendation. Due to limited space available, a rigorous selection process is followed to admit students to the programme.

All applicants are required to submit a two-page research outline for consideration of the admissions committee AND applicants must complete a module in research methodology.

### CONTACT US

For further information, contact:

PC: Danie Schutte at 018 299 1436 or [danie.schutte@nwu.ac.za](mailto:danie.schutte@nwu.ac.za)

VC: Anneke Moolman at 016 910 3383 or [anneke.moolman@nwu.ac.za](mailto:anneke.moolman@nwu.ac.za)

MC: Lilian Nwosu at 018 389 2324 or [lilian.nwosu@nwu.ac.za](mailto:lilian.nwosu@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](mailto:HigherDegree-Enquiries@nwu.ac.za) or 018 299 4044.

Enquiries relating to study fees can be directed to [PC-studyfees@nwu.ac.za](mailto:PC-studyfees@nwu.ac.za).

All prospective students should acquaint themselves with the applicable policies and procedures as set out in the [Higher Degrees Manual](#)

## MANAGEMENT ACCOUNTANCY DISSERTATION ONLY

BACK >

**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/PGDA with a 50% exam mark.

Relevant experience will serve as a recommendation. Due to limited space available, a rigorous selection process is followed to admit students to the programme as preference are given to applicants in the lectured programme.

All applicants are required to submit a two-page research proposal for consideration of the admissions committee AND applicants must complete a module in research methodology.

### CONTACT US

For further information concerning this programme, contact:

PC: Danie Schutte at 018 299 1436 or [danie.schutte@nwu.ac.za](mailto:danie.schutte@nwu.ac.za)

VC: Anneke Moolman at 016 910 3383 or [anneke.moolman@nwu.ac.za](mailto:anneke.moolman@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](mailto:HigherDegree-Enquiries@nwu.ac.za) or 018 299 4044.

Enquiries relating to study fees can be directed to [PC-studyfees@nwu.ac.za](mailto:PC-studyfees@nwu.ac.za).

All prospective students should acquaint themselves with the applicable policies and procedures as set out in the [Higher Degrees Manual](#)



**CLOSING DATE**  
30 November

# FORENSIC ACCOUNTANCY

## DISSERTATION ONLY

BACK >

Course code: 5CPN01 Duration: Min: 1 year, Max: 2 years

### 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. Due to limited space available, a rigorous selection process is followed to admit students to the programme.

All applicants will be required to submit a two-page research outline for consideration by the admissions committee AND applicants must complete a module in research methodology.



### CONTACT US

For further information concerning this programme, contact:

Hettie Jansen van Vuuren

[hettie.jansenvanvuuren@nwu.ac.za](mailto:hettie.jansenvanvuuren@nwu.ac.za)

018 299 1351

### APPLICATIONS

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

Application process enquiries:

Hettie Jansen van Vuuren

[hettie.jansenvanvuuren@nwu.ac.za](mailto:hettie.jansenvanvuuren@nwu.ac.za)

018 299 1351

Enquiries relating to study fees can be directed to [PC-studyfees@nwu.ac.za](mailto:PC-studyfees@nwu.ac.za).

All prospective students should acquaint themselves with the applicable policies and procedures as set out in the [Higher Degrees Manual](#)

### CLOSING DATE

30 November

## OTHER IMPORTANT INFORMATION

BACK >

GO >

NWU Postgraduate website

GO >

M&D policy

GO >

Yearbook

GO >

International office

GO >

Faculty bursaries

GO >

Official NWU bursaries

GO >

Proposal template

**Duration: Min: 2 years, Max: 3 years**

## WHY A DOCTOR'S DEGREE

To be called "doctor" is what many aspire to. It shows that you are a true expert in your field. Doctoral studies strengthens your competitiveness in a specialised job market and it extends and deepens your knowledge and skills in an ever changing international market. You will have access to experts in various fields and a postgraduate qualification will increase your credibility and show that you are a highly skilled graduate.



## OFFERINGS

The School of Accounting Sciences offer four different PhD degrees:

- PhD in Economic and Management Sciences with Accountancy (course code: 5CAR01)
- PhD in Economic and Management Sciences with Management Accountancy (course code: 5CAR06)
- PhD in Economic and Management Sciences with Taxation (course code: 5CAR09)
- PhD in Forensic Accountancy (course code: 5CDR01)

## ADMISSION REQUIREMENTS

The minimum entry requirements are: A Master's degree in which an average of 60% was obtained. All applications are subject to a selection process before registration based on available capacity. The research ability of the student must be to the satisfaction of the school director and the director of the research entity. Students whose ability in research methods are deemed not to be adequate by the school's scientific committee will only be accepted into a PhD programme after successfully completing a short course in research methodology.

## 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](mailto:HigherDegree-Enquiries@nwu.ac.za) or 018 299 4044.

Enquiries relating to study fees can be directed to [PC-studyfees@nwu.ac.za](mailto:PC-studyfees@nwu.ac.za)

All prospective students should acquaint themselves with the applicable policies and procedures as set out in the [Higher Degrees Manual](#).

## CONTACT US

For further information concerning doctoral degrees, contact:

PC: Danie Schutte at 018 299 1436 or [danie.schutte@nwu.ac.za](mailto:danie.schutte@nwu.ac.za)

(Accountancy, Management Accountancy and Taxation)

PC: Hettie Jansen van Vuuren at 018 299 1351 or [hettie.jansenvanvuuren@nwu.ac.za](mailto:hettie.jansenvanvuuren@nwu.ac.za)

(Forensic Accountancy)

VC: Anneke Moolman at 016 910 3383 or [anneke.moolman@nwu.ac.za](mailto:anneke.moolman@nwu.ac.za)

(Accountancy, Management Accountancy and Taxation)



**CLOSING DATE**  
30 November