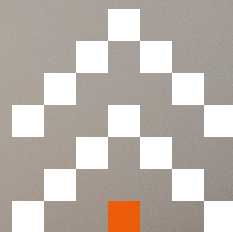




UNIVERSITY  
OF  
JOHANNESBURG

DEPARTMENT OF  
ACCOUNTANCY



## PHD PROGRAMMES IN THE DEPARTMENT OF ACCOUNTANCY FOR 2025

DEVELOPING TRANSFORMATIVE LEARNING AND CRITICAL THINKING

**College of Business and Economics**  
School of Accounting  
Department of Accountancy

**Our Future  
Reimagined**



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# PHD PROGRAMMES IN THE DEPARTMENT OF ACCOUNTANCY FOR 2025

## NATURE OF PHD PROGRAMMES

The Department of Accountancy provides candidates with the opportunity to complete their PhD by way of a comprehensive research programme culminating in a **doctoral thesis**. Two **publishable articles** should be submitted to accredited journals.

The thesis is completed by the candidate under the supervision of an appointed supervisor. The thesis should constitute a **contribution to the subject discipline** as well as to **the field of research**.

# PHD (ACCOUNTING) (P3PA3Q)

**NQF LEVEL 10**  
**NUMBER OF CREDITS: 360**

## PURPOSE

The purpose of this qualification is to develop applied specialised competencies in the mastering, interpretation, understanding, analysis and application of accounting principles in the financial accounting field. A qualifying candidate should show evidence of original and independent scientific work.

## RULES OF ACCESS

A candidate who is in possession of an accounting-orientated master's qualification on NQF level 9 may apply for admission to this qualification. Alternatively, any other related qualification with a programme-specific minimum level of competency on NQF level 9, and related experience which is considered relevant and sufficient by the Department of Accountancy.

## REGISTRATION

A candidate must prepare a **research proposal**. This proposal is presented to a final selection panel for approval. If the proposal is accepted, the prospective candidate will be allowed to register for the degree.

## ACADEMIC REGULATIONS AND POLICIES

**Academic Regulations and Higher Degree and Ethical Policies** are applicable to doctoral degree candidates.

## DURATION

The minimum duration of the programme is **two years** and the maximum period is **four years** (full time) or **five years** (part time).

## CURRICULUM

A **thesis** (module codes: **TAC10X1** – first semester and **TAC10X2** – second semester) on an approved topic has to be completed. As **one of the requirements** for the degree, candidates are expected, upon submission of their thesis, to also submit **two publishable articles** to accredited journals.



# PHD (ACCOUNTING: WITH SPECIALISATION IN ACCOUNTING AND FINANCE) (3PA9Q)

**NQF LEVEL 10**

**NUMBER OF CREDITS: 360**

## **PURPOSE**

The purpose of the qualification is to develop applied specialised competencies in the mastering, interpretation, understanding, analysis and application of principles in the broader field of accounting and finance. A qualifying candidate should show evidence of original and independent scientific work.

## **RULES OF ACCESS**

A candidate who is in possession of a finance-orientated master's qualification on NQF level 9 may apply for admission to this qualification. Alternatively, any other related qualification with a programme-specific minimum level of competency on NQF level 9, and related experience which is considered relevant and sufficient by the Department of Accountancy.

## **REGISTRATION**

A candidate must prepare a **research proposal**. This proposal is presented to a final selection panel for approval. If the proposal is accepted, the prospective candidate will be allowed to register for the degree.

## **ACADEMIC REGULATIONS AND POLICIES**

**Academic Regulations** and **Higher Degree and Ethical Policies** are applicable to doctoral degree candidates.

## **DURATION**

The minimum duration of the programme is **two years** and the maximum period is **four years** (full time) or **five years** (part time).

## **CURRICULUM**

A **thesis** (module codes: **TAF10X1** – first semester and **TAF10X2** – second semester) on an approved topic has to be completed. As **one of the requirements** for the degree, candidates are expected, upon submission of their thesis, to also submit **two publishable articles** to accredited journals.

# PHD (AUDITING) (P3PD3Q)

## NQF LEVEL 10

NUMBER OF CREDITS: 360

### PURPOSE

The purpose of the qualification is to develop applied specialised competencies in the mastering, interpretation, understanding, analysis and application of auditing principles in the auditing field. A qualifying candidate should show evidence of original and independent scientific work.

### RULES OF ACCESS

A candidate who is in possession of an auditing-orientated master's qualification on NQF level 9 may apply for admission to this qualification. Alternatively, any other related qualification with a programme-specific minimum level of competency on NQF level 9, and related experience which is considered relevant and sufficient by the Department of Accountancy.

### REGISTRATION

A candidate must prepare a **research proposal**. This proposal is presented to a final selection panel for approval. If the proposal is accepted, the prospective candidate will be allowed to register for the degree.

## ACADEMIC REGULATIONS AND POLICIES

**Academic Regulations** and **Higher Degree and Ethical Policies** are applicable to doctoral candidates.

### DURATION

The minimum duration of the programme is **two years** and the maximum period is **four years** (full time) or **five years** (part time).

### CURRICULUM

A **thesis** (module codes: **TAU10X1** – first semester and **TAU10X2** – second semester) on an approved topic has to be completed. As **one of the requirements** for the degree, doctoral candidates are expected, upon submission of their thesis, to also submit **two publishable articles** to accredited journals.

# PHD (TAXATION) (P3PT3Q)

## NQF LEVEL 10

NUMBER OF CREDITS: 360

### PURPOSE

The purpose of the qualification is to develop specialised competencies in the mastering, interpretation, understanding, analysis and application of taxation principles in the financial and commercial sector. A qualifying candidate should show evidence of original and independent scientific work.

### RULES OF ACCESS

A candidate who is in possession of a taxation-orientated master's qualification on NQF level 9 may apply for admission to this qualification. Alternatively, any other related qualification with a programme-specific minimum level of competency on NQF level 9, and related experience which is considered relevant and sufficient by the Department of Accountancy.

### REGISTRATION

A candidate must prepare a **research proposal**. This proposal is presented to a final selection panel for approval. If the proposal is accepted, the prospective candidate will be allowed to register for the degree.

## ACADEMIC REGULATIONS AND POLICIES

**Academic Regulations and Higher Degree and Ethical Policies** are applicable to doctoral candidates.

### DURATION

The minimum duration of the programme is **two years** and the maximum period is **four years** (full time) or **five years** (part time).

### CURRICULUM

A **thesis** (module codes: **TTA10X1** – first semester and **TTA10X2** – second semester) on an approved topic has to be completed. As **one of the requirements** for the degree, doctoral candidates are expected, upon submission of their thesis, to also submit **two publishable articles** to accredited journals.

# CANDIDATE APPLICATION AND SELECTION PROCESS FOR PHDs

## APPLICATION

All candidates must apply online. Details of the electronic application can be found at "Admission+Aid > Postgraduate" on the UJ website ([www.uj.ac.za](http://www.uj.ac.za)). International candidates must comply with additional requirements set out under "Admission+Aid > International Students".

## PROVISIONAL SELECTION

A continuous (paper-based) screening process of each electronic application is done in terms of minimum requirements for entry into the PhD programme and performance in the undergraduate and postgraduate programmes. Qualifying candidates are provisionally accepted and forwarded an initial research proposal template that needs to be completed before the conditional selection process.

## CONDITIONAL / FINAL SELECTION PROCESS

As there are only a limited number of places available for candidates in the PhD programmes, a stringent selection process will take place after applications have closed. This includes the following:

- A **screening process** of each applicant's initial research proposal, after which qualifying candidates are conditionally accepted.
- Selected applicants, based on the initial research proposal, will be invited to an interactive panel interview (November of the year of application).
- Acceptance onto a programme is based on the outcome of the interview (final acceptance onto a programme after the panel interview which entails the presentation of the proposal. We have limited supervision capacity in the Department of Accountancy and therefore only conditionally accept a few candidates.
- Please note, since acceptance is conditional until the final proposal has been accepted, international candidates should convey this message to the authorities when applying for a study permit, i.e. if you are unsuccessful during the proposal stage, you have to return to your country.

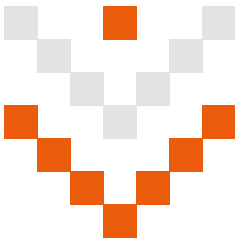


# GENERAL INFORMATION

This section of the document provides general information on all the programmes in this brochure.

## FINANCE

Tuition fees are determined annually per course or module. Visit the UJ website at Home "Admissions+Aid > Registration > Student Finance" or contact Mr Isaac Seeletse (with your student number) on 011 559 2522 or at [iseeletse@uj.ac.za](mailto:iseeletse@uj.ac.za) for any enquiries relating to fees.



## ENQUIRIES

### Accounting:

Prof G Els  
Telephone: 011 559 7560  
Email: [gideone@uj.ac.za](mailto:gideone@uj.ac.za)

### Accounting and Finance:

Dr M De Wet  
Telephone: 011 559 2056  
Email: [miland@uj.ac.za](mailto:miland@uj.ac.za)

### General Enquiries:

Mrs J De Jager  
Telephone: 011 559 3305  
Email: [jdejager@uj.ac.za](mailto:jdejager@uj.ac.za)

## INTERNATIONAL STUDENTS

International students must comply with additional requirements. Information for international students is available from the UJ website at Home "Admissions+Aid > Postgraduate > Student Finance > International students". For any further assistance, please contact the International Office on 011 559 4517.

### Auditing:

Dr R Smith  
Telephone: 011 559 4529  
Email: [rozannes@uj.ac.za](mailto:rozannes@uj.ac.za)

### Taxation:

Prof M Bornman  
Telephone: 011 559 3873  
Email: [mbornman@uj.ac.za](mailto:mbornman@uj.ac.za)