



20 YEARS
— 2005-2025 —

Our Future. Reimagined.

**RESEARCH MASTER'S PROGRAMMES
IN THE DEPARTMENT OF ACCOUNTANCY
FOR 2026**

DEVELOPING TRANSFORMATIVE LEARNING AND CRITICAL THINKING

College of Business and Economics
School of Accounting
Department of Accountancy



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RESEARCH MASTER'S PROGRAMMES IN THE DEPARTMENT OF ACCOUNTANCY FOR 2026

NATURE OF RESEARCH MASTER'S

The Department of Accountancy provides students with the opportunity to complete a research master's by way of a research programme culminating in a **dissertation**. Through the master's dissertation, a qualifying student shows evidence of

scientific or social research, application of scientific or social research methodologies and an ability to reflect thereon in the holistic context. One **publishable article** should also be submitted to an accredited journal. The dissertation is completed under the supervision of an appointed supervisor.

MCOM (ACCOUNTING) RESEARCH (M3RA3Q)

NQF LEVEL 9
NUMBER OF CREDITS: 180

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 student should show evidence of independent and original scientific work through the master's dissertation.

RULES OF ACCESS

A potential student must be in possession of an honours qualification in Accounting on New NQF level 8. Alternatively, any other four-year qualification on NQF level 8, and related accounting experience which is considered relevant and sufficient by the Department of Accountancy. Finalisation of registration for the programme (and/ or continued registration) is subject to applicants complying with departmental-specific requirements.

REGISTRATION

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

ACADEMIC REGULATIONS AND POLICIES

Academic Regulations and Higher Degree and Ethical Policies are applicable to master's degree students.

DURATION

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

CURRICULUM

A **dissertation** (module codes: **DAC9X01** – first semester and **DAC9X02** – second semester) on an approved topic must be successfully completed. As **one of the requirements** for the degree, students are expected, upon submission of their dissertation, to also submit a **publishable article**.

MCOM (AUDITING) RESEARCH (M3RD3Q)

NQF LEVEL 9

NUMBER OF CREDITS: 180

PURPOSE

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

RULES OF ACCESS

A potential student must be in possession of an honours qualification in a related auditing field on NQF level 8. Alternatively, any other four-year qualification on NQF level 8, and related practical auditing experience which is considered relevant and sufficient by the Department of Accountancy. Finalisation of registration for the programme (and/or continued registration) is subject to applicants complying with departmental-specific requirements.

REGISTRATION

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

ACADEMIC REGULATIONS AND POLICIES

Academic Regulations and **Higher Degree and Ethical Policies** are applicable to master's degree students.

DURATION

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

CURRICULUM

A **dissertation** (module codes: **DAU9X01** – first semester and **DAU9X02** – second semester) on an approved topic must be completed. As **one of the requirements** for the degree, students are expected, upon submission of their dissertation, to also submit a **publishable article**.

MCOM (FINANCIAL MANAGEMENT) RESEARCH (M3RF3Q)

NQF LEVEL 9

NUMBER OF CREDITS: 180

PURPOSE

The purpose of this qualification is to develop applied competence in the mastering, interpretation, understanding, analysis and application of principles in the broader field of finance. Through the master's dissertation, a qualifying student shows evidence of scientific research, application of scientific research methodologies and an ability to reflect thereon in the holistic context of finance.

RULES OF ACCESS

A potential student must be in possession of a financially-orientated Bachelor of Commerce Honours qualification or equivalent on NQF level 8, with at least Financial Management at third-year level. Alternatively, a student should possess any other four-year qualification with a strong Finance focus on NQF level 8 and/or have related financially oriented experience which is deemed applicable by the selection committee. Finalisation of registration for the programme (and/or continued registration) is subject to applicants complying with departmental-specific requirements.

REGISTRATION

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

ACADEMIC REGULATIONS AND POLICIES

Academic Regulations and Higher Degree and Ethical Policies are applicable to master's degree students.

DURATION

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

CURRICULUM

A **dissertation** (module codes: **DFM9X01** – first semester and **DFM9X02** – second semester) on an approved topic has to be completed. As **one of the requirements** for the degree, students are expected, upon submission of their dissertation, to also submit a **publishable article**.

MCOM (SOUTH AFRICAN AND INTERNATIONAL TAXATION) RESEARCH (M3RT3Q)

NQF LEVEL 9

NUMBER OF CREDITS: 180

PURPOSE

The purpose of this qualification is to develop applied specialised competencies in the mastering, interpretation, understanding, analysis and application of taxation principles in the taxation field. A qualifying student should show evidence of independent and original scientific work through the master's dissertation.

RULES OF ACCESS

A potential student must be in possession of an honours qualification in Accounting or Tax on NQF level 8. Alternatively, any other four-year qualification on NQF level 8 and related accounting or tax experience which is considered relevant and sufficient by the Department of Accountancy. Finalisation of registration for the programme (and/or continued registration) is subject to applicants complying with departmental-specific requirements.

REGISTRATION

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

ACADEMIC REGULATIONS AND POLICIES

Academic Regulations and **Higher Degree and Ethical Policies** are applicable to master's degree students.

DURATION

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

CURRICULUM

A **dissertation** (module codes: **DSI9X01** – first semester and **DSI9X02** – second semester) on an approved topic has to be successfully completed. As **one of the requirements** for the degree, students are expected, upon submission of their dissertation, to also submit a **publishable article**.

STUDENT APPLICATION AND SELECTION PROCESS FOR RESEARCH MASTER'S

APPLICATION

All students must apply online. Details of the electronic application can be found at "Admissions+Aid > Postgraduate > New Applicant APPLY HERE" on the UJ website (www.uj.ac.za). International students must comply with additional requirements set out under "Admissions+Aid > registration > international students" on the last page.

PROVISIONAL SELECTION

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

CONDITIONAL / FINAL SELECTION PROCESS

As there are only a limited number of places available for students in research master's and 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 applicants 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, which entails the presentation of the proposal. We have limited supervision capacity in the Department of Accountancy and therefore only conditionally accept a few students.
- Please note, since acceptance is conditional until the final proposal has been accepted, international students 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.

