



UNIVERSITY
OF
JOHANNESBURG

DEPARTMENT OF
ACCOUNTANCY



**IDEAS
START
HERE**

COURSEWORK MASTER'S PROGRAMMES IN THE DEPARTMENT OF ACCOUNTANCY FOR 2023

DEVELOPING TRANSFORMATIVE LEARNING AND CRITICAL THINKING

College of Business and Economics
School of Accounting
Department of Accountancy

**The Future
Reimagined**



TABLE OF CONTENTS

Nature of coursework Master's programmes	3
MCom (Computer Auditing)	4
MCom (Finance)	5
MCom (International Accounting)	7
MCom (South African and International Taxation)	8
Student application and selection process for coursework Master's	10
General Information	10

NATURE OF COURSEWORK MASTER'S PROGRAMMES

The Department of Accountancy provides students with the opportunity to complete coursework master's programmes by way of a lecture programme (50%) and a research programme (50%) culminating in a **minor dissertation**. Through the coursework component qualifying students become specialists in the field of study and through the minor dissertation qualifying students show evidence of scientific or social research, application of scientific or social research methodologies and an ability to reflect thereon in the holistic context.

Important note: Only the MCom Finance has an enrollment for 2022.

The following coursework master's degrees next enrollment is only in 2023:

MCom (Computer Auditing);
MCom (International Accounting); and
MCom (South African and International Accounting).

One **publishable article** should also be submitted to an accredited journal. The minor dissertation is completed under the supervision of an appointed supervisor. The Department of Accountancy also offers the following research master's programmes by completing only a dissertation:

- MCom (Accounting)
- MCom (Auditing)
- MCom (Financial Management)
- MCom (South African and International Taxation).

MCOM (COMPUTER AUDITING) COURSEWORK

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 computer auditing principles in the computer auditing field.

A qualifying student should show evidence of independent and original scientific work through a minor dissertation.

RULES OF ACCESS

A potential student should possess an NQF level 8 qualification or a postgraduate diploma in a related computer auditing field. 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 may be considered.

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 **two years** and the maximum period is **two/three years** (full time and part time respectively).

MODE OF LECTURES

The coursework modules are delivered through evening classes.

CURRICULUM (FULL-TIME/PART-TIME)

The programme is presented over two years. During the first year of study the students enrol for one (1) year module and four (4) semester modules. During the second year the students complete the minor dissertation. The names and credits of the modules are presented on the next page.

FIRST YEAR

YEAR MODULE

MODULE NAME	NQF CREDITS
Applied research methodology in Auditing	10

SEMESTER MODULES

FIRST SEMESTER		SECOND SEMESTER	
MODULE NAME	NQF CREDITS	MODULE NAME	NQF CREDITS
IT Risk and Risk Management	20	Audit and IT Compliance	20
Information Security and Business Continuity	20	Developments in 4IR Auditing	20

SECOND YEAR – PART TIME

SEMESTER MODULES

FIRST SEMESTER		SECOND SEMESTER	
MODULE NAME	NQF CREDITS	MODULE NAME	NQF CREDITS
Minor dissertation: Computer Auditing	45	Minor dissertation: Computer Auditing	45

RESEARCH TIME: 50%

One of the requirements for awarding the degree is to submit a publishable article upon submission of the minor dissertation.

MCOM (FINANCE) COURSEWORK

NQF LEVEL 9

NUMBER OF CREDITS: 180

PURPOSE

The purpose of this qualification is to develop applied specialised competencies in the mastering, interpretation, reflection and application of principles in the broader field of finance. Through the minor 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 should possess a financially oriented Bachelor of Commerce Honours qualification on NQF LEVEL 8 with Financial Management at an NQF LEVEL 8. Alternatively, a student should possess any other four-year qualification on NQF LEVEL 8 with a strong Finance focus and/or have financial experience which is considered relevant and sufficient by the selection committee.

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 **two years** and the maximum period is **two/three years** (full time and part time respectively).

MODE OF LECTURES

The coursework modules are delivered on block release sessions during the day. Five breakaway sessions of 2 days each are presented per semester.

CURRICULUM (FULL-TIME/PART-TIME)

The programme is presented over two years. During the first year of study the students enrol for one (1) year module and six (6) semester modules. During the second year the students complete the minor dissertation. The names and credits of the modules are presented on the next page.

FIRST YEAR

YEAR MODULE			
MODULE NAME			NQF CREDITS
Applied research methodology in Finance			16
SEMESTER MODULES			
FIRST SEMESTER		SECOND SEMESTER	
MODULE NAME	NQF CREDITS	MODULE NAME	NQF CREDITS
Developments in Finance	14	Competitive strategy	9
Empirical Finance	14	Corporate Finance	14
Strategic management accounting	9	Enterprise risk management	14

SECOND YEAR – PART TIME

SEMESTER MODULES			
FIRST SEMESTER		SECOND SEMESTER	
MODULE NAME	NQF CREDITS	MODULE NAME	NQF CREDITS
Minor dissertation: Finance	45	Minor dissertation: Finance	45

RESEARCH TIME: 50%

One of the requirements for awarding the degree is to submit a publishable article upon submission of the minor dissertation.

MCOM (INTERNATIONAL ACCOUNTING) COURSEWORK

NQF LEVEL 9

NUMBER OF CREDITS: 180

PURPOSE

The purpose of the qualification is to develop graduates to become specialist in this field. Developments in the international accounting field, including developments in digital accounting, accounting theory and empirical accounting will be studied, and graduates will be prepared to conduct research culminating in a minor dissertation.

RULES OF ACCESS

A potential student should possess an NQF level 8 qualification or a postgraduate diploma in a related Accounting or a Financial Management field. 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 may be considered.

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 **two years** and the maximum period is **two/three years** (full time and part time respectively).

MODE OF LECTURES

The coursework modules are delivered through evening classes.

CURRICULUM (FULL-TIME/ PART-TIME)

The programme is presented over two years. During the first year of study the students enrol for one (1) year module and four (4) semester modules. During the second year the students complete the minor dissertation. The names and credits of the modules are presented on the next page.

FIRST YEAR			
YEAR MODULE			
MODULE NAME		NQF CREDITS	
Applied Research Methodology in Accounting		16	
SEMESTER MODULES			
FIRST SEMESTER		SECOND SEMESTER	
MODULE NAME	NQF CREDITS	MODULE NAME	NQF CREDITS
Accounting Theory	20	Developments in Accounting	20
Empirical Accounting	14	Developments in 4IR Accounting	20

SECOND YEAR			
SEMESTER MODULES			
FIRST SEMESTER		SECOND SEMESTER	
MODULE NAME	NQF CREDITS	MODULE NAME	NQF CREDITS
Minor dissertation: International Accounting	45	Minor dissertation: International Accounting	45

RESEARCH TIME: 50%

One of the requirements for awarding the degree is to submit a publishable article upon submission of the minor dissertation.

MCOM (SOUTH AFRICAN AND INTERNATIONAL TAXATION) COURSEWORK

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. Through a minor dissertation, a qualifying student should show evidence of independent and original scientific work.

RULES OF ACCESS

A potential student should possess an NQF level 8-qualification or a postgraduate diploma in a related Accounting or a Taxation field. Alternatively, any other four-year qualification on NQF level 8 and related taxation experience which is considered relevant and sufficient by the Department of Accountancy may be considered.

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 **two years** and the maximum period is **two/three years** (full time and part time respectively).

MODE OF LECTURES

The coursework modules are delivered through evening classes.

CURRICULUM (FULL-TIME/PART-TIME)

The programme is presented over two years. During the first year of study the students will complete two (2) year and two (2) semester coursework modules. During the second year the students will complete the minor dissertation. The names and credits of the modules are presented on the next page.

FIRST YEAR			
YEAR MODULES			
MODULE NAME			NQF CREDITS
Applied Research Methodology in Taxation			10
Specialised Topics in Taxation			30
SEMESTER MODULES			
FIRST SEMESTER		SECOND SEMESTER	
MODULE NAME	NQF CREDITS	MODULE NAME	NQF CREDITS
South African Tax Principles	25	International Taxation	25

SECOND YEAR			
SEMESTER MODULES			
FIRST SEMESTER		SECOND SEMESTER	
MODULE NAME	NQF CREDITS	MODULE NAME	NQF CREDITS
Minor dissertation: South African and International Taxation	45	Minor dissertation: South African and International Taxation	45

RESEARCH TIME: 50%

One of the requirements for awarding the degree is to submit a publishable article upon submission of the minor dissertation.

STUDENT APPLICATION AND SELECTION PROCESS FOR COURSEWORK MASTER'S

APPLICATION

All students must apply online. Details of the electronic application can be found at "Study @ UJ" on the UJ website (www.uj.ac.za). International students must comply with additional requirements set out under "General Information" 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 a coursework programme and performance in the undergraduate and postgraduate programmes. Qualifying students are provisionally accepted.

FINAL SELECTION PROCESS

Since only a limited number of places is available for students in the coursework master's programmes, a stringent selection

process of potential candidates for coursework master's programmes will take place during October of the year before enrollment after the closing of applications. The process includes, but is not limited, to:

- Provisionally selected students will be ranked according to performance in previous studies. Additional information might be required from students to do the ranking.
- Based on the ranking of applications, prospective students will be invited to an interactive panel interview (during November of the year before enrollment), which might be electronic.
- Final acceptance on the programme is based on the outcome of the panel interview. Due to limited space available on a programme only an agreed number of students are accepted each year.

GENERAL INFORMATION

STUDENT FINANCE

Tuition fees are determined yearly per course or module. Visit the UJ website at Home » Study@UJ » Student Finance » Fees or contact Mr Nathaniel Mudzunga (with your student number) on 011 559 2522 or at nathanielm@uj.ac.za for any enquiries relating to fees.

INTERNATIONAL STUDENTS

International students must comply with additional requirements. Information for international students is available from the UJ website at Home » Study@UJ » Apply » International Applicants: Postgraduate. For any further assistance, please contact the International Office on 011 559 4517.

ENQUIRIES

Computer Auditing

Mrs C Hohls-du Preez
Telephone: 011 559 3698
Email: chohls@uj.ac.za

Finance

Mr M De Wet
Telephone: 011 559 4687
Email: miland@uj.ac.za

International Accounting

Prof D Coetsee
Telephone: 011 559 3047
Email: dcoetsee@uj.ac.za

South African and International Taxation

Prof M Bornman
Telephone: 011 559 3873
Email: mbornman@uj.ac.za

General Enquiries:

Mrs J De Jager
Telephone: 011 559 3305
Email: jdejager@uj.ac.za

