



UNIVERSITY  
OF  
JOHANNESBURG

# The Future Reimagined

FACULTY OF ECONOMIC AND  
FINANCIAL SCIENCES

**2017/18 Postgraduate Programmes**

Degrees & Diplomas



# FACULTY OF ECONOMIC AND FINANCIAL SCIENCES

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## FACULTY OF ECONOMIC AND FINANCIAL SCIENCES

### BACHELOR OF ACCOUNTING HONOURS (BAcc Hons)

**Name of programme:**

BAccHons

**Admission requirements:** A potential student must be in possession of a Bachelor of Accounting Science degree or a BCom (Accounting) degree accredited by the South African Institute of Chartered Accountants (SAICA) (New NQF level 7/ Old NQF level 6). Potential students must have passed all four modules (Accounting, Auditing, Financial Management and Taxation) on NQF 7 in their final year of their degree in the same year. A potential student must have an average aggregate mark in excess of 65% for all final year degree subjects. Final selection requirements, based on academic performance, will from time to time be set by the department. Students will not be allowed to repeat this qualification, if they are not successful. Students who fail this qualification will have to register for the Post Graduate Diploma in Accounting Science in the following academic year.

**Duration of programme:** Full-time: 1 year

**Contact details:** Ms Nicolene Du Plooy / 011 559 3059 / nicolenedp@uj.ac.za

**Brief description of programme:** The purpose of this qualification is to provide knowledge, skills and applied competence in the fields of Accounting, Auditing, Financial Management and Taxation to students who plan to qualify as Chartered Accountants so that they will meet the requirements as determined by the accounting profession. The programme is aligned with the competency framework and curriculum requirements of the South African Institute of Chartered Accountants (SAICA). Students who qualify with the PGDip (Accounting Science) will be allowed to register for SAICA's Initial Test of Competency Exam to qualify as a Chartered Accountant. The programme provides students with the required skills and technical competence to be employed as professionals in the areas of Accounting, Auditing, Financial Management and Taxation. In addition this qualification will provide students with research skills and knowledge in Accounting and Accounting related fields.

**Name of programme:**

BComHons (Accounting)

**Admission requirements:** A potential student must be in possession of a BCom or an Advanced Diploma and should have appropriate knowledge of Accounting, Taxation and Governance and Control on New NQF level 7 /Old NQF level 6. The department may require the completion of a bridging programme should students not comply with the rules of access regarding the specific module knowledge in Accounting, Taxation and Governance and Control. Final admission requirements will from time to time be set by the department.

**Duration of programme:** Full-time: 1 year minimum

**Contact details:** Ms Nicolene Du Plooy / 011 559 3059 / nicolenedp@uj.ac.za

**Brief description of programme:** The purpose of this qualification is to develop intellectual and practical skills in the analysis, interpretation and application of advanced accounting, governance and control and taxation. This programme will prepare students to identify and solve advanced accounting, governance and control and taxation in practice. Lastly this programme will prepare students for further studies in accounting, governance and control and taxation as a science.

**Name of programme:**

BComHons (Econometrics)

**Admission requirements:** A potential student must be in possession of a Bachelor's degree, with an average of 65% for Economics 3 (New NQF level 7/ Old NQF level 6) and an average of 65% for either Econometrics 3 (New NQF level 7/OldNQF level 6) or Mathematics 3 (New NQF level 7/Old NQF level 6) or Statistics 3 (New NQF level 7/Old NQF level 6), to be considered for entrance into the Honours programme.

A potential student in possession of a Bachelor's degree in Economics with an average of 60-64% for Econometrics 3 (New NQF level 7/Old NQF level 6) and average of 65% for Economics 3 (New NQF level 7/Old NQF level 6), obtain conditional acceptance into the honours programme , and must successfully complete an entrance module in Mathematics before registration.

Students that have completed a Bridging Programme in Economics are not allowed to articulate into the honours programme.

**Duration of programme:**

Full-time: 1 year minimum / Part-time: 2 years minimum

**Contact details:** Dr Josine Uwilingiye / 011 559 2531 / juwilingiye@uj.ac.za

**Brief description of programme:** The purpose of this qualification is to develop the applied competence of the student on an advanced level in the, analysis, interpretation and application of economic principles and methods. This programme will prepare students to reflect on their own economic applications to assess the effect thereof in the holistic context of Economics and Econometrics. Lastly it will prepare them for further study in Economics and Econometrics as a science.

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**Name of programme:****BComHons (Economics)**

**Admission requirements:** A potential student must be in possession of a Bachelor's degree or an Advanced Diploma in Economics, with an average of 65% for Economics 3 (New NQF level 7/Old NQF level 6) and an average of 65% for either Econometrics 3 (New NQF level 7/Old NQF level 6) or Statistics 3 (New NQF level 7/ Old NQF level 6), to be considered for entrance into the Honours programme.

A potential student in possession of a Bachelor's degree or an Advanced Diploma in Economics, with an average of 60-64% for Economics 3 (New NQF level 7/Old NQF level 6) and / or without Econometrics 3 (New NQF level 7/ Old NQF level 6) or Mathematics 3 (New NQF level 7/ Old NQF level 6) or Statistics 3 (New NQF level 7/ Old NQF level 6), obtain conditional acceptance into the Bachelor of Commerce Honours in Economics, and must successfully complete an entrance module in Mathematics before registration. The department requires the completion of a bridging programme should students not comply with the rules of access regarding the specific subject knowledge

The Department of Economics and Econometrics reserves the right to alter the entrance requirements.

**Duration of programme:**

Full-time: 1 year minimum / Part-time: 2 years minimum

**Contact details:** Dr Josine Uwilingiye / 011 559 2531 / juwilingiye@uj.ac.za

**Brief description of programme:** The purpose of this qualification is to develop the applied competence of the student on an advanced level in the analysis, interpretation and application of economic principles and methods. This

programme will prepare students to reflect on their own economical applications to assess the effect thereof in the holistic context of Economics as a social science. Lastly it will prepare them for further study in Economics as a science.

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**Name of programme:****BComHons (Financial Management)**

**Admission requirements:** A potential student must be in possession of a Bachelor of Commerce qualification and should have obtained a final mark of at least 65% for both Accounting and Financial Management (Finance as well as Cost and Management Accounting) assessed at a New NQF level 7/Old NQF level 6. Students will further be subjected to a selection process as set and applied by the Department. Students will be allowed a maximum registration period of two years. The programme is not offered as a limited contact or distance learning programme.

**Duration of programme:** Full-time: 1 year minimum

**Contact details:** Mr Ricky Van Der Watt / 011 559 4106 / rickyvdw@uj.ac.za

**Brief description of programme:** The purpose of this programme is to provide students with the necessary knowledge to undertake highly-skilled professional work in the disciplines of management accounting and finance. The programme is comprised of a broad-based curriculum to prepare the postgraduate student for a wide range of finance-related specialities. The programme emphasises application, analysis and evaluation within each topic area as well as the application of integrity and ethics in a professional environment. Mastering of the curriculum will provide students with the skills to synthesize complex management, financial, performance and risk principles in order to drive and add value to the entities that employ them. The successful student will gain an overall financial and business perspective which will provide them with a competitive advantage for employment. In addition the student will be prepared for further studies in the field by developing research and reporting skills through the completion of a supervised research project in the field of financial management.

The programme is aligned with the competency framework and curriculum requirements of the Chartered Institute of Management Accountants (CIMA). Students that complete the BComHons (Financial Management) will be prepared to write the CIMA professional qualification exams that lead into an Associate Chartered Management Accountant (ACMA) designation.

The programme is geared towards preparing students for a professional qualification with the Chartered Institute of Management Accountants (CIMA).

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**Name of programme:**

**BComHons (Financial Planning)**

**Admission requirements:** A potential student must be in possession of a BCom and should have appropriate knowledge of Financial Planning (assessed at an New NQF level 7 / Old NQF level 6) or an appropriate advanced diploma. The department may require the completion of a bridging programme should students not comply with the rules of access regarding the specific subject knowledge in Financial Planning. Final admission requirements will from time to time be set by the department.

**Duration of programme:** Full-time: 1 year / Part-time: 2 years minimum

**Contact details:** Ms Roxanne Andrew / 011 559 4926 / randrew@uj.ac.za

**Brief description of programme:** The purpose of the qualification is to develop applied competence and deepen the student's expertise in the analysis, interpretation and application of financial planning principles and research capacity in the economic environment at an advanced level. Learners are also prepared for a career in the practice of financial planning and further learning in researched based postgraduate study in this field by developing research and reporting skills. The students should be able to reflect on their decisions and applications to assess the effect thereof in the holistic context of financial planning as a practice at an advanced level.

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**Name of programme:**

**BComHons (Internal Auditing)**

**Admission requirements:** A potential student must be in possession of a BCom or an Advanced Diploma and should have appropriate knowledge of Accounting, Taxation and Internal Auditing (New NQF level 7/Old NQF level 6). The department may require the completion of a bridging programme should students not comply with the rules of access regarding the specific module knowledge in Accounting, Taxation and Internal Auditing. Final admission requirements will from time to time be set by the department.

**Duration of programme:** Full-time: 1 year

**Contact details:** Ms Nicolene du Plooy / 011 559 3059 / nicolenedp@uj.ac.za

**Brief description of programme:** The purpose of this qualification is to develop intellectual and practical skills in the analysis, interpretation and application of advanced accounting, governance and control and internal

auditing principles. This programme will prepare students to identify and solve advanced accounting governance and control and internal auditing in practice. Lastly this programme will prepare students for further studies in accounting, and internal auditing as a science.

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**Name of programme:**

**BComHons (Investment Management)**

**Admission requirements:** A potential student must be in possession of a Bachelor's degree and should have appropriate knowledge of Investment Management (New NQF level 7 / Old NQF level 6). The department may require the completion of a bridging programme should students not comply with the rules of access regarding the specific subject knowledge in Investment Management. Final admission requirements will from time to time be set by the department.

Prior to commencement of the honours programme, students will be required to attend a compulsory preparatory workshop. Students will also be required to attend compulsory library research training which will be arranged and provided by library services.

**Duration of programme:**

Full-time: 1 year minimum

**Contact details:** Mrs C Le Roux / 011 559 4346/ dfiminfo@uj.ac.za

**Brief description of programme:** The purpose of this programme is to strengthen the student's knowledge of the discipline of investment valuation and portfolio management. The programme is comprised of a broad-based curriculum to prepare the student for a wide range of investment-related specialities. The curriculum includes eight topic areas ranging from equity investment, interest-bearing investment to portfolio management and retirement finance. Mastering of the curriculum will provide students with the ability to synthesize complex investment principles and apply financial instruments in a professional manner. Fundamental knowledge of global investment principles will be gained enabling the qualifying student to work in today's world of professional investing. The programme emphasizes competence, integrity, and application of ethics in a professional environment. The successful student will gain a global investment perspective and an in-depth understanding of the global marketplace which will provide them with a competitive advantage for employment.

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**Name of programme:****BComHons (Property Valuation and Management)**

**Admission requirements:** A potential student must be in possession of a Bachelor of Commerce (Finance) OR another relevant qualification assessed at New NQF level 7/Old NQF level 6. The department may require the completion of a bridging programme should students not comply with the rules of access regarding the specific subject knowledge in Property Valuation and Management. Final admission requirements will from time to time be set by the department.

**Duration of programme:**

Full-time: 1 year minimum

Part-time: 2 years minimum

**Contact details:** Mr André Kruger / 011 559 2260 / akruger@uj.ac.za

**Brief description of programme:** The purpose of this programme is to strengthen students' knowledge and comprehension in the disciplines of property valuation and management. The programme comprises a broad-based curriculum to prepare the postgraduate student for a wide range of property-related specialities. The curriculum includes topic areas ranging from property valuation and property law, to property finance and property management. The programme emphasises application, analysis and evaluation within each topic area as well as the application of integrity and ethics in a professional environment. Mastering of the curriculum will provide students with the skills to combine complex valuation, management, financial and legal principles in order to add value to the entities that employ them. The successful student will gain an overall property valuation and property management perspective which will provide them with a competitive advantage for employment and prepare them for further studies in this field.

**Name of programme:****BComHons (Quantitative Finance)**

**Admission requirements:** An appropriate Bachelor's degree with a minimum average of 65%, obtained in the final year modules.

Students are required to have completed the following as part of their undergraduate degree: Mathematics (specifically calculus) and/or Statistics at a New NQF level 5 and 6.

**Duration of programme:** Full-time: 1 year minimum

**Contact details:** Ms Erna Zeelie / 011 559 4731 / ejzeelie@uj.ac.za

**Brief description of programme:** The purpose of the programme is to provide students with the required theoretical and practical training needed to understand and implement mathematical financial models. The programme is a vital qualification needed for entry into professional practice or management positions in the quantitative finance services industry. The curriculum covered in the programme provides an in-depth groundwork for further learning and specialisation within financial engineering field and advanced quantitative finance. The provision of self-reflexive, scientifically trained professionals for the South African financial services industry builds our national, intellectual and economic infrastructure.

**Name of programme:****BComHons (Taxation)**

**Admission requirements:** A potential student must be in possession of a BCom or an Advanced Diploma and should have appropriate knowledge of Accounting, Taxation and Governance and Control on New NQF level 7/Old NQF level 6. The department may require the completion of a bridging programme should students not comply with the rules of access regarding the specific module knowledge in Accounting, Taxation and Governance and Control. Final admission requirements will from time to time be set by the department.

**Duration of programme:** Full-time: 1 year

**Contact details:** Ms Nicolene du Plooy / 011 559 3059 / nicolenedp@uj.ac.za

**Brief description of programme:** The purpose of this qualification is to develop intellectual and practical skills in the analysis, interpretation and application of advanced accounting, governance and control and taxation principles. This programme will prepare students to identify and solve advanced accounting, governance and control and taxation principles in practice. Lastly this programme will prepare students for further studies in accounting, auditing and taxation as a science.

**Name of programme:****BComHons (Treasury Management)**

**Admission requirements:** An appropriate Bachelor's degree with a minimum average of 65%, obtained in the final year modules. Students are required to have completed the following as part of their undergraduate degree: Investments Management at the old NQF level 6/New NQF level 7.

**Duration of programme:**

Full-time: 1 year minimum

Part-time: 2 years minimum

**Contact details:** Mrs C Le Roux / 011 559 4346 / dfiminfo@uj.ac.za

**Brief description of programme:** The primary purpose of the BCom Hons (Treasury Management) is to develop the student's knowledge of the discipline of corporate treasury valuation and management. The programme is comprised of a focused curriculum to prepare the student for a career in corporate treasury management. The curriculum includes eight topic areas ranging from quantitative investment analysis, liquidity management to risk management and financial engineering. Mastering of the curriculum will provide students with the ability to synthesize complex treasury management principles and apply financial instruments in a professional manner. Fundamental knowledge of global investment and treasury principles will be gained enabling the qualifying student to work in today's world of professional corporate treasury management. The programme emphasizes competence, integrity, and application of ethics in a professional environment. The successful student will gain a global corporate treasury management perspective and an in-depth understanding of the global marketplace which will provide them with a competitive advantage for employment.

## POSTGRADUATE DIPLOMA PROGRAMMES

**Name of programme:**

PGDip (Accounting)

**Admission requirements:** The prerequisite for admission is a Bachelor of Commerce degree or an Advanced Diploma in Accounting/ Internal Auditing or the successful completion of a bridging programme in conjunction with a degree (other than Accounting/Internal Auditing). Admission to this programme are limited and are awarded based on academic performance. This programme is not offered as a limited contact or distance learning programme.

**Duration of programme:** Full-time: 1 Year minimum

**Contact details:** Ms R Smith / 011 559 4529 / rozannes@uj.ac.za

**Brief description of programme:** The purpose of this programme is to develop the intellectual and practical skills of the students in the analysis, interpretation and application of accounting, governance and control and internal auditing/ taxation principles. This programme will prepare students to apply accounting,

governance and control and internal auditing or taxation principles in practice.

Lastly this programme will prepare students for further studies in accounting, governance and control and internal auditing or taxation as a science. Graduates of this programme are also able to register with professional bodies such the South African Institute of Professional Accountants (SAIPA) and the Institute of Internal Auditors (IIA). This programme, however, does not provide access to the South African Institute of Chartered Accountants (SAICA) board examinations.

**Name of programme:**

PGDip (Accounting Science)

**Admission requirements:** A potential student must be in possession a of a Bachelor of Accounting degree or a BCom (Accounting) degree as accredited by the South African Institute of Chartered Accountants (SAICA) on New NQF level 7/ Old NQF level 6 with an overall average of 55% for the third year modules and a sub-minimum of 55% in Accounting. Potential students must have passed all four modules (Accounting, Auditing, Financial management and Taxation) on NQF 7 of their final year of their degree in the same year. The department may require the completion of a bridging programme should students not comply with the rules of access regarding the specific module. Final admission requirements will from time to time be set by the department. Students are allowed to repeat the Postgraduate Diploma programme once, provided that they obtained a minimum average for the first attempt which is set by the Department. The programme is not offered as a limited contact or distance learning programme.

**Duration of programme:** Full-time: 1 Year

**Contact details:** Ms Nicolene du Plooy / 011 559 3059 / nicolenedp@uj.ac.za

**Brief Description of Programme:** The purpose of the PGDip (Accounting Science) is to provide knowledge, skills and applied competence in the fields of Accounting, Auditing, Financial Management and Taxation to students who plan to qualify as Chartered Accountants so that they will meet the requirements as determined by the accounting profession.

The programme is aligned with the competency framework and curriculum requirements of the South African Institute of Chartered Accountants (SAICA). Students who qualify with the PGDip (Accounting Science) will be allowed to register for SAICA's Initial Test of Competence Exam to qualify as a Chartered Accountant. The programme provides students with the required skills and technical competence to be employed as professionals in the areas of Accounting, Auditing, Financial Management and Taxation.

**Name of programme:****PGDip (Estate Planning)**

**Admission requirements:** A NQF level 7 qualification with a financial planning module at old NQF level 6 or a new NQF level 7 qualification with relevant financial planning experience.

Meeting recommended minimum admission requirements does not guarantee acceptance into the programme as all students will be subjected to a selection process as determined by the Department of Finance and Investment Management.

In addition to the minimum admission requirements as outlined above, prospective students may be required to write a skill's assessment to ensure that they meet the minimum skills requirement for the Postgraduate Diploma in Estate Planning.

**Duration of programme:** Full-time: 1 year minimum

**Contact details:** Ms Roxanne Andrew / 011 559 4926 / randrew@uj.ac.za

**Brief description of programme:** The purpose of the Postgraduate Diploma in Estate Planning is to enable working professionals in the financial planning industry to undertake advanced reflection and development by means of current thinking, practice and literature review in Estate Planning.

The qualification demands a high level of theoretical engagement and intellectual independence, as well as the ability to relate knowledge to a range of contexts in estate planning, trusts, taxation of trust and administration of estates in order to undertake professional or highly-skilled work in Estate Planning.

The programme is comprised of a focused curriculum to prepare the student for a career in Estate Planning. The curriculum includes three topic areas ranging from estate planning, administration of estates and trusts and the taxation of trusts. Mastering of the curriculum will provide students with the ability to evaluate and apply complex estate planning principles in a holistic financial planning process, when implementing advice or at the administration of an estate at death. In-depth understanding of estate planning and trust principles will be gained enabling the qualifying student to work in today's professional world of financial planning. The programme emphasises competence, integrity, and application of ethics in a professional environment. The successful student will gain a holistic estate planning perspective and an in-depth understanding of estate planning which will provide them with a competitive advantage for employment in the financial planning industry.

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**Name of programme:****PGDip (Financial Management)**

**Admission requirements:** A potential student must be in possession of a Bachelor of Commerce qualification or an Advanced Diploma in Financial Management and should have obtained a final mark of at least 55% for both Accounting and Financial Management (Finance as well as Cost and Management Accounting) assessed at the New NQF level 7/Old NQF level 6. The department may require the completion of a bridging programme should students not comply with the rules of access regarding the pre-requisite subjects. Students will further be subjected to a selection process as set and applied by the Department. Students will be allowed a maximum registration period of two years. The programme is not offered as a limited contact or distance learning programme.

**Duration of programme:** Full-time: 1 Year

**Contact details:** Mr R Van Der Walt / 011 559 4106 / rickyvdw@uj.ac.za

**Brief description of programme:** The purpose of this programme is to provide students with the necessary knowledge to undertake highly-skilled professional work in the disciplines of management accounting and finance. The programme is comprised of a broad-based curriculum to prepare the postgraduate student for a wide range of finance-related specialities. The programme emphasises application, analysis and evaluation within each topic area as well as the application of integrity and ethics in a professional environment. Mastering of the curriculum will provide students with the skills to synthesize complex management, financial, performance and risk principles in order to drive and add value to the entities that employ them. The successful student will gain an overall financial and business perspective which will provide them with a competitive advantage for employment.

The programme is aligned with the competency framework and curriculum requirements of the Chartered Institute of Management Accountants (CIMA). Students that complete the PGDip (Financial Management) will be prepared to write the CIMA professional qualification exams that lead on to the Associate Chartered Management Accountant (ACMA) designation.

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**Name of programme:**

PGDip (Financial Markets)

**Admission requirements:**

- A potential student must be in possession of:
  - A Financial Market orientated Bachelor of Commerce degree on Old NQF level 6/New NQF level 7; or
  - A Financial Market orientated Advanced Diploma qualification on Old NQF level 6/New NQF level 7; or
  - Any other qualification on old NQF level 6/new NQF level 7 and have related financial market orientated experience which is deemed applicable by the Department of Finance and Investment Management; or
  - Relevant work experience in financial markets which is deemed applicable by the Department of Finance and Investment Management (subjected to Recognition of Prior Learning as well as an entrance exam).
- Selection is based on academic merit and the availability of places and hence may entail the use of additional criteria/requirements; and
- Final admission requirements will from time to time be set by the department.

**Duration of programme:**

Full-time: 1 Year / Part-time: 2 Years

**Contact details:** Ms Corlise Le Roux / 011 559 4346 / corlisel@uj.ac.za

**Brief description of programme:** The purpose of this programme is to strengthen the students' knowledge and comprehension in the disciplines of Financial Markets and Stockbroking as the field is interdisciplinary in nature and it serves to strengthen and deepen the student's knowledge. The programme comprises of a broad-based curriculum to prepare the postgraduate student for financial market related specialities. The program emphasises application, analysis and evaluation within each topic area as well as the application of integrity and ethics in a professional environment. This qualification demands a high level of theoretical engagement and intellectual independence, as well as the ability to relate knowledge to a range of contexts in order to undertake professional or highly-skilled work. Mastering of the curriculum will provide students with the skills to synthesise complex stockbroking principles in order to drive and add value to the entities that employ them. The successful student will gain an overall stockbroking perspective which will provide them with a competitive advantage for employment.

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## MASTER OF COMMERCE or PHILOSOPHY QUALIFICATIONS

### MASTER OF COMMERCE DEGREES (MCom) (COURSEWORK)

**Name of programme:**

MCom (Competition and Economic Regulation)

**Note:** Waiting for final external approval

**Admission requirements:** A potential student must be in possession of:

- An Honours degree in Economics at new NQF Level 8 / old NQF level 7; or
- An Honours Degree or equivalent qualification in Arts, Business, Commerce, Management or Science at new NQF level 8 / NQF level 7 majoring in Economics.
- Selection is based on academic merit and the availability of places and hence, may entail the use of additional criteria/requirements; and
- Final admission requirements will, from time to time, be adjusted by the department/faculty to account for any University/national higher education requirements or amendments.

**Duration of programme:** Minimum 2 years

**Contact details:** Prof Simon Roberts / 011 559 7516 / sroberts@uj.ac.za

**Brief description of programme:** The purpose of this programme is to equip students with the specialist knowledge and skills required to undertake rigorous economic analysis in competition and regulatory matters, contributing to the sub-field of applied economics. Successful students will be able to use these skills to analyse firm behaviour in competition cases for the competition authorities and in the private sector. This includes mergers, abuse of dominance and cartel cases across a range of industries. Students will be able to evaluate the potential harm of anticompetitive behaviour to consumers, industrial sectors and the economy as a whole. Students will further engage with important regulatory matters such as tariff setting and investment decisions in regulated industries such as telecommunications, banking, energy and transportation, which have far reaching economic implications. Students will put into practice theoretical economic concepts related to competition and regulatory economics and undertake discipline specific research.

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**Name of programme:****MCom (Computer Auditing)**

**Admission requirements:** A potential student should possess an honours qualification or a postgraduate diploma in a related computer auditing field, on New NQF level 8 / Old NQF level 7. Alternatively any other four-year qualification on New NQF level 8 / Old NQF level 7 and related practical auditing experience which is considered relevant and sufficient by the Department of Accountancy. Preparatory study and an entrance examination may be required by the Department of Accountancy. A selection process will be followed.

**Duration of programme:** Full-time: 2 year

**Contact details:** Prof Rozanne Smith / 011 559 4529 / rozannes@uj.ac.za

**Brief description of programme:** The student should 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 limited scope dissertation.

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**Name of programme:****MCom (Development Economics)**

**Admission requirements:** A potential student should possess an honours degree in Economics or Econometrics on NQF level 8 (new) / NQF level 7 (old) with an average mark of 65%. Alternatively any other four-year qualification with honours status on NQF level 8 (new) / NQF level 7 (old) with an average mark obtained determined by the Department and related Micro- and Macroeconomics and Applied Econometrics experience which is considered relevant and sufficient by the Department of Economics and Econometrics. Attendance of a compulsory orientation course may be required by the Department of Economic and Econometrics.

**Duration of programme:** Minimum 2 years

**Contact details:** Dr Kotie Viljoen / 011 559 4100 / kotiev@uj.ac.za

**Brief description of programme:** The aim of the qualification is to develop the applied competence of the student on an advanced level in the mastering, analysis, interpretation and understanding of economic principles and methods. This programme will prepare students to reflect on their own economic applications to assess the effect thereof in the holistic context of Economics as social science. A qualifying student should show evidence of independent and original work.

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**Name of programme:****MCom (Financial Economics)**

**Admission requirements:** A potential student should possess a honours qualification in Economics, Econometrics, Statistics and/or Mathematics on New NQF level 8 / Old NQF level 7. Alternatively any other four-year qualification with honours status on New NQF level 8 / Old NQF level 7 and related Mathematical and/or Statistical and Applied Econometrical experiences which is considered relevant and sufficient by the Department of Economics and Econometrics. Preparatory study and an entrance examination may be required by the Department of Economics and Econometrics.

**Duration of programme:** Full-time/Part-time: 2 years

**Contact details:** Prof John Mwamba / 011 559 4371

**Brief description of programme:** The student should develop intellectual competencies and practical skills in the mastering, analysis, interpretation and application of advanced financial principles in the context of the international economy, and be able to reflect on the associated managerial decisions, through quantitative analysis and to assess the effect thereof in the holistic financial context.

The qualification will provide qualifying students with the opportunity to further study at New NQF level 10/Old NQF level 8 on a doctoral degree programme in Economics.

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**Name of programme:****MCom (Finance)**

**Admission requirements:** A potential student should possess a financially oriented Bachelor of Commerce Honours qualification on New NQF level 8 / Old NQF level 7 with at least either Financial Management and/or Investment Management at third year level. Alternatively a student should possess any other four-year qualification with honours status on New NQF level 8 / Old NQF level 7 and have related financial management and/or investment management financially oriented experience which is considered relevant and sufficient by the department. For acceptance into the programme, preparatory study, an entrance course and examination may be required by the Department of Finance and Investment Management. Successful applicants must prepare a research proposal in consultation with a member of staff of the Department of Finance and Investment Management allocated to them. This proposal must be presented to a panel convened for this purpose. Once a decision has been made that

the proposal has been accepted, the student will be allowed to proceed with the research component of the programme. The Department of Accountancy and Investment Management must specifically approve the field of study, the research topic, methodology and problem statement before the candidate may register for the minor dissertation.

**Duration of programme:** Full-time/Part-time: 2 years

**Contact details:** Prof Ilse Botha / 011 559 2056 / ilseb@uj.ac.za

**Brief description of programme:** The aim of this qualification is for the student to develop applied competence in the mastering, interpretation, reflecting on 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.

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**Name of programme:**

**MCom (International Accounting)**

**Admission requirements:** A potential student should possess an honours qualification or a postgraduate diploma in Accounting or a Financial Management degree on New NQF level 8 / Old NQF level 7. Alternatively any other four-year qualification on New NQF level 8 / Old NQF level 7 and related accounting experience, which is considered relevant and sufficient by the Department of Accountancy. Preparatory study and an entrance examination may be required by the Department of Accountancy. A selection process will be followed.

**Duration of programme:** Part-time: 2 years

**Contact details:** Prof Danie Coetsee / 011 559 3859 / dcoetsee@uj.ac.za

**Brief description of programme:** The student should develop applied specialised competence in the mastering, interpretation, understanding, analysis and application of accounting principles in the financial accounting field. Through a limited scope dissertation, a qualifying student should show evidence of independent and original scientific work.

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**Name of programme:**

**MCom (Local Economic Development)**

**Admission requirements:** The minimum admission requirement is a cognate Bachelor Honours Degree or a Postgraduate Diploma. Alternatively any other four-year qualification on New NQF level 8 / Old NQF level 7 and related

Micro- and Macroeconomics and or related experience which is considered relevant and sufficient by the Department of Economics and Econometrics. A preparatory study and an entrance examination may be required by the UJ Department of Economics and Econometrics. Students whose previous degrees did not include Local Economic Development (LED) will have to complete a bridging module in the form of a short learning programme (SLP) entitled "Introduction to LED".

**Duration of programme:** Full-time/Part-time: 2 years

**Contact details:** Prof Lorraine Greyling / 011 559 2057 / lgreyling@uj.ac.za

**Brief description of programme:** The purpose of the Professional MCom (Local Economic Development) is to develop an advanced level of knowledge, skills and applied competence in the field of Local Economic Development (LED). The programme is specifically designed to meet the requirements of the LED profession and is aimed at students who plan to qualify as Certified LED professionals. This professional Master's degree will prepare students to reflect on the practice of LED professionals. Through the research component, students will contribute towards the development of knowledge at an advanced level and prepare them for specialised professional employment.

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**Name of programme:**

**MCom (South African and International Taxation)**

**Admission requirements:** A potential student should possess an honours qualification or a postgraduate diploma in Accounting or a Tax related honours degree on New NQF level 8/Old NQF level 7. Alternatively any other four-year qualification with honours status on New NQF level 8/Old NQF level 7 and related taxation experience which is considered relevant and sufficient by the Department of Accountancy. Preparatory study and an entrance examination may be required by the Department of Accountancy. A selection process will be followed.

**Duration of programme:** Full-time/Part-time: 2 years

**Contact details:** Prof Danie Coetsee / 011 559 3859 / dcoetsee@uj.ac.za

**Brief description of programme:** The student should develop applied specialised competencies in the mastering, interpretation, understanding, analysis and application of taxation principles in the taxation field. Through a limited scope dissertation, a qualifying student should show evidence of independent and original scientific work.

## MASTER OF PHILOSOPHY DEGREE (MPhil) COURSEWORK

### Name of programme:

MPhil (Industrial Policy)

**Admission requirements:** A potential student should possess an honours qualification in Economics or Econometrics on New NQF level 8 / Old NQF level 7 with an average mark as determined by the Department of Economics and Econometrics. Alternatively, any other four-year qualification with honours status on New NQF level 8 / Old NQF level 7 with an average mark as determined by the Department of Economics and Econometrics and related Micro- and Macroeconomic and Applied Econometric experience which is considered relevant and sufficient by the Department of Economics and Econometrics will be considered. Preparatory study and entrance examination may be required by the Department of Economics and Econometrics.

**Duration of programme:** Full-time/Part-time: 2 years

**Contact details:** Prof Samantha Ashman / 011 559 3240 / sashman@uj.ac.za

**Brief description of programme:** The purpose of the Master of Philosophy in Industrial Policy is to develop the students' intellectual competencies, intellectual independence and practical skills in the acquisition, analysis, interpretation and application of appropriate industrial policies to support the structural transformation of the economies of the continent. The programme consists of core modules offering an in-depth coverage of a broad range of issues pertaining to industrial development policies, strategies and management in Africa, and allowing students to test the practical application of the knowledge imparted, participate in analysing case studies, conducting field visits, and prepare individual technical reports on the various themes covered. Mastering of the curriculum will provide students with the ability to be able to reflect critically on theory of industrial policy and its application. They will be able to deal with complex issues both systematically and creatively, design and critically appraise research, make sound judgments using data and information using the econometric techniques learned and communicate their conclusions clearly to specialist and non-specialist audiences.

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## MASTER OF COMMERCE QUALIFICATIONS RESEARCH

### Name of programme:

MCom (Accounting)

**Admission requirements:** A potential student must be in possession of an Accounting oriented Bachelor of Commerce honours on New NQF level 8 / Old NQF level 7, which is deemed applicable by the Department of Accountancy. Finalisation of registration for the programme (and/or continued registration) is subject to applicants complying with departmental-specific requirements. Such requirements usually include preparatory work leading up to a research proposal that is approved by the department. Possible examples of preparatory work are pre-reading, literature reviews, concept development, and successful completion of short courses aimed at skills and/or knowledge development. Candidates may also be required to successfully defend their research proposals at special discussion sessions.

**Duration of programme:** Full-time/Part-time: 2 years

**Contact details:** Prof Danie Coetsee / 011 559 3859 / dcoetsee@uj.ac.za

**Brief description of programme:** The student should 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.

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### Name of programme:

MCom (Auditing)

**Admission requirements:** A potential student must be in possession of an Accounting oriented Bachelor of Commerce Honours qualification on New NQF level 8 / Old NQF level 7, which is deemed applicable by the Department of Accountancy. Finalisation of registration for the programme (and/or continued registration) is subject to applicants complying with departmental-specific requirements. Such requirements usually include preparatory work leading up to a research proposal that is approved by the department. Possible examples of preparatory work are pre-reading, literature reviews, concept development, and successful completion of short courses aimed at skills and/or knowledge development. Candidates may also be required to successfully defend their research proposals at special discussion sessions.

**Duration of programme:** Full-time/Part-time: 2 years

**Contact details:** Prof Danie Coetsee / 011 559 3859 / dcoetsee@uj.ac.za

**Brief description of programme:** The student should 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.

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**Name of programme:**

## MCom (Econometrics)

**Admission requirements:** A potential student must be in possession of a Bachelor of Commerce Honours qualification on New NQF level 8/Old NQF level 7, which is deemed applicable by the Department of Economics and Econometrics. Finalisation of registration for the programme (and/or continued registration) is subject to applicants complying with departmental-specific requirements. Such requirements usually include preparatory work leading up to a research proposal that is approved by the department. Possible examples of preparatory work are pre-reading, literature reviews, concept development, and successful completion of short courses aimed at skills and/or knowledge development. Candidates may also be required to successfully defend their research proposals at special discussion sessions.

**Duration of programme:** Full-time/Part-time: 2 years

**Contact details:** Prof Nicholas Ngepah / 011 559 2061 / nngepah@uj.ac.za

**Brief description of programme:** The purpose of the qualification is to develop the applied competence of the student on an advanced level in the mastering, analysis, interpretation and understanding of econometric methods. This programme will prepare students to reflect on their own economic applications by using econometric techniques either to perform empirical checks on specific economic models, or as tools for forecasting and policy evaluation. A qualifying student should show evidence of independent and original work.

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**Name of programme:**

## MCom (Economics)

**Admission requirements:** A potential student must be in possession of a qualification on New NQF level 8 / Old NQF level 7, which is deemed applicable by the Department of Economics and Econometrics. Finalisation of registration for the programme (and/or continued registration) is subject to applicants complying with departmental-specific requirements. Such requirements usually include

preparatory work leading up to a research proposal that is approved by the department. Possible examples of preparatory work are pre-reading, literature reviews, concept development, and successful completion of short courses aimed at skills and/or knowledge development. Candidates may also be required to successfully defend their research proposals at special discussion sessions.

**Duration of programme:** Full-time/Part-time: 2 years

**Contact details:** Prof Nicholas Ngepah / 011 559 2061 / nngepah@uj.ac.za

**Brief description of programme:** The purpose of the qualification is to develop the applied competence of the student on an advanced level in the mastering, analysis, interpretation and understanding of economic principles and methods. This programme will prepare students to reflect on their own economical applications to assess the effect thereof in the holistic context of Economics as social science. A qualifying student should show evidence of independent and original work.

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**Name of programme:**

## MCom (Financial Management)

**Admission requirements:** A potential student must be in possession of a financially oriented Bachelor of Commerce Honours qualification or equivalent on New NQF level 8 / NQF level 7, with at least Financial Management and/or Investment Management at third year level. Alternatively a student should possess any other four-year qualification with honours status on New NQF level 8 / Old NQF level 7 and have related financially oriented experience which is deemed applicable by the Department of Accountancy. Finalisation of registration for the programme (and/or continued registration) is subject to applicants complying with departmental-specific requirements. Such requirements usually include preparatory work leading up to a research proposal that is approved by the department. Possible examples of preparatory work are pre-reading, literature reviews, concept development, and successful completion of short courses aimed at skills and/or knowledge development. Candidates may also be required to successfully defend their research proposals at special discussion sessions. The research proposal should be presented to a panel convened by the Department of Finance and Investment Management for this purpose.

**Duration of programme:** Full-time/Part-time: 2 years

**Contact details:** Prof Ilse Botha / 011 559 2056 / ilseb@uj.ac.za

**Brief description of programme:** The aim of this qualification is for the student to develop applied competence in the mastering, interpretation, reflecting on 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.

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**Name of programme:**

**MCom (Investment Management)**

**Admission requirements:** A potential student must be in possession of an Investment Management oriented Bachelors of Commerce Honours qualification on New NQF level 8 / Old NQF level 7. Alternatively a student should possess any other four-year qualification on New NQF level 8 / Old NQF level 7 and have related investment management oriented experience which is deemed applicable by the Department of Finance and Investment Management. Finalisation of registration for the programme (and/or continued registration) is subject to applicants complying with departmental-specific requirements. Such requirements usually include preparatory work leading up to a research proposal that is approved by the department. Possible examples of preparatory work are pre-reading, literature reviews, concept development, and successful completion of short courses aimed at skills and/or knowledge development. Candidates may also be required to successfully defend their research proposals at special discussion sessions. The research proposal should be presented to a panel convened by the Department of Finance and Investment Management for this purpose.

**Duration of programme:** Full-time/Part-time: 2 years

**Contact details:** Mr Niel Oberholzer / 011 559 3483 / nielo@uj.ac.za

**Brief description of programme:** The aim of this qualification is for the student to develop applied competence in the mastering, interpretation, reflecting on 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.

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**Name of programme:**

**MCom (Quantitative Finance)**

**Admission requirements:**

A potential student must be in possession of a

- Quantitative Finance oriented Bachelor of Commerce Honours qualification on New NQF level 8/Old NQF level 7; or
- Alternatively a student should possess any other qualification on New NQF level 8/Old NQF level 7 and have related quantitative finance oriented experience which is deemed applicable by the Department of Finance and Investment Management;
- Selection to the master's research programme is subject to the successful defence of a research proposal. The research proposal should be presented to a panel convened by the Department of Finance and Investment Management for this purpose. The Department of Finance and Investment Management must specifically approve the field of study, the research topic, methodology and problem statement before the candidate may register;
- Selection is based on academic merit and the availability of places and hence may entail the use of additional criteria/requirements; and
- Final admission requirements will from time to time be set by the department.

**Duration of programme:** Full-time:1 Year minimum/Part-time:2 Year minimum

**Contact details:**

Prof Coenraad Labuschagne / 011 559 3799 / ccalabuschagne@uj.ac.za

**Brief description of programme:** The purpose of this programme is for the student to develop applied competence in the interpretation, reflection and application of principles in the broader field of quantitative 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 quantitative finance.

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**Name of programme:**

**MCom (South African and International Taxation)**

**Admission requirements:** A potential student must be in possession of an Accounting or Financial Management oriented Bachelors of Commerce Honours qualification on New NQF level 8/Old NQF level 7, which is deemed applicable by the Department of Accountancy. Finalisation of registration for the programme (and/or continued registration) is subject to applicants complying with departmental-specific requirements. Such requirements usually include preparatory work leading up to a research proposal that is approved by the

department. Possible examples of preparatory work are pre-reading, literature reviews, concept development, and successful completion of short courses aimed at skills and/or knowledge development. Candidates may also be required to successfully defend their research proposals at special discussion sessions.

**Duration of programme:** Full-time/Part-time: 2 years

**Contact details:** Prof Danie Coetsee / 011 559 3859 / dcoetsee@uj.ac.za

**Brief description of programme:** The student should develop applied specialised competencies in 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.

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## DOCTORAL QUALIFICATIONS

**Name of programme:**

**PhD (Accounting)**

**Admission requirements:** A candidate who is in possession of a university-based accounting orientated master's qualification on New NQF level 9/ Old NQF level 8 may apply for admission to this qualification. Alternatively any other related qualification with a programme-specific minimum level of competency on New NQF level 9 / Old NQF level 8, and related 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. Such requirements usually include preparatory work leading up to a research proposal that is approved by the department. Possible examples of preparatory work are pre-reading, literature reviews, concept development, and successful completion of short courses aimed at skills and/or knowledge development. Candidates may also be required to successfully defend their research proposals at special discussion sessions.

**Duration of programme:** Minimum: 2 years / Maximum: 4 years

**Contact details:** Prof Danie Coetsee / 011 559 3859 / dcoetsee@uj.ac.za

**Brief description of programme:** The candidate should 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.

**Name of programme:**

**PhD (Auditing)**

**Admission requirements:** A candidate who is in possession of a Auditing or computer Auditing orientated master's qualification on New NQF level 9/ Old NQF level 8 may apply for admission to this qualification. Alternatively any other related qualification with a programme-specific minimum level of competency on New NQF level 9 / Old NQF level 8, and related experience which is considered relevant and sufficient by the Department Accountancy. Finalisation of registration for the programme (and/or continued registration) is subject to applicants complying with departmental-specific requirements. Such requirements usually include preparatory work leading up to a research proposal that is approved by the department. Possible examples of preparatory work are pre-reading, literature reviews, concept development, and successful completion of short courses aimed at skills and/or knowledge development. Candidates may also be required to successfully defend their research proposals at special discussion sessions.

**Duration of programme:** Minimum: 2 years / Maximum: 4 years

**Contact details:** Prof Danie Coetsee / 011 559 3859 / dcoetsee@uj.ac.za

**Brief description of programme:** The candidate should 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. Prospective students must prepare a research proposal in consultation with a member of staff of the Department of Accountancy so allocated to them. This proposal must be presented to a panel convened for this purpose. Once a decision has been made that the proposal has been accepted, the prospective student will be allowed to register for the degree.

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**Name of programme:**

**PhD (Econometrics)**

**Admission requirements:** A candidate who is in possession of a university-based master's qualification on New NQF level 9/Old NQF level 8 may apply for admission to this qualification. Alternatively any other related qualification with a programme-specific minimum level of competency on New NQF level 9/Old NQF level 8, and related experience which is considered relevant and sufficient by the Department Economics and Econometrics. Finalisation of registration for the programme (and/or continued registration) is subject to applicants complying

with departmental-specific requirements. Such requirements usually include preparatory work leading up to a research proposal that is approved by the department. Possible examples of preparatory work are pre-reading, literature reviews, concept development, and successful completion of short courses aimed at skills and/or knowledge development. Candidates may also be required to successfully defend their research proposals at special discussion sessions.

**Duration of programme:** Minimum: 2 years / Maximum: 4 years

**Contact details:** Prof Nicholas Ngepah / 011 559 2061 / nngepah@uj.ac.za

**Brief description of programme:** The candidate should develop advanced competencies in the mastering, interpretation, understanding, analysis and application of econometric techniques. A qualifying candidate should show evidence of original and independent scientific work. Prospective students must prepare a research proposal in consultation with a member of staff of the Department of Economics and Econometrics. Once a decision has been made that the proposal has been accepted, the prospective student will be allowed to register for the degree.

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**Name of programme:**

**PhD (Economics)**

**Admission requirements:** A candidate who is in possession of a university-based master's qualification on New NQF level 9/Old NQF level 8 may apply for admission to this qualification. Alternatively any other related qualification with a programme-specific minimum level of competency on New NQF level 9/Old NQF level 8, and related experience which is considered relevant and sufficient by the Department Economics and Econometrics. Finalisation of registration for the programme (and/or continued registration) is subject to applicants complying with departmental-specific requirements. Such requirements usually include preparatory work leading up to a research proposal that is approved by the department. Possible examples of preparatory work are pre-reading, literature reviews, concept development, and successful completion of short courses aimed at skills and/or knowledge development. Candidates may also be required to successfully defend their research proposals at special discussion sessions.

**Duration of programme:** Minimum: 2 years / Maximum: 4 years

**Contact details:** Prof Nicholas Ngepah / 011 559 2061 / nngepah@uj.ac.za

**Brief description of programme:** The candidate should develop advanced competencies in the mastering, interpretation, understanding, analysis and

application of economic models. A qualifying candidate should show evidence of original and independent scientific work. Prospective students must prepare a research proposal in consultation with a member of staff of the Department of Economics and Econometrics. Once a decision has been made that the proposal has been accepted, the prospective student will be allowed to register for the degree.

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**Name of programme:**

**PhD (Finance)**

**Admission requirements:** A candidate who is in possession of a university-based financially orientated master's qualification on New NQF level 9/Old NQF level 8 may apply for admission to this qualification. Alternatively any other related qualification with a programme-specific minimum level of competency on New NQF level 9/Old NQF level 8, and finance related experience which is considered relevant and sufficient by the Department of Accountancy. Admission to the doctoral programme is subject to the successful defence of a research proposal. The research proposal should be presented to a panel convened by the Department of Accountancy for this purpose. Finalisation of registration for the programme (and/or continued registration) is subject to applicants complying with departmental-specific requirements. Such requirements usually include preparatory work leading up to a research proposal that is approved by the department. Possible examples of preparatory work are pre-reading, literature reviews, concept development, and successful completion of short courses aimed at skills and/or knowledge development. Candidates may also be required to successfully defend their research proposals at special discussion sessions.

**Duration of programme:** Minimum: 2 years / Maximum: 4 years

**Contact details:** Prof Ilse Botha / 011 559 2056 / ilseb@uj.ac.za

**Brief description of programme:** The candidate should develop applied competencies and practical skills in the mastering, interpretation, understanding and application of a topic in the broader field of finance. Through the doctoral thesis, a qualifying student would show evidence of independent and original scientific work. The thesis would constitute a decided contribution to knowledge of and insight into the subject discipline as well as the field of research. Qualifying candidates would also display competence in the application of related research methodology, and the proper written and/or oral communication of the research process and findings.

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**Name of programme:**

**PhD (Taxation)**

**Admission requirements:** A candidate who is in possession of a taxation orientated master's qualification on New NQF level 9/Old NQF level 8 may apply for admission to this qualification. Alternatively any other related qualification with a programme- specific minimum level of competency on New NQF level 9 / Old NQF level 8, and related 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. Such requirements usually include preparatory work leading up to a research proposal that is approved by the department. Possible examples of preparatory work are pre-reading, literature reviews, concept development, and successful completion of short courses aimed at skills and/or knowledge development. Candidates may also be required to successfully defend their research proposals at special discussion sessions.

**Duration of programme:** Minimum: 2 years / Maximum: 4 years

**Contact details:** Prof Danie Coetsee / 011 559 3859 / [dcoetsee@uj.ac.za](mailto:dcoetsee@uj.ac.za)

**Brief description of programme:** The candidate should develop applied 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.

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