

MASTER OF COMMERCE (ACCOUNTING)

COURSE OUTLINE

“I learned very early the difference between knowing the name of something and knowing something.”

— Richard P. Feynman¹

Professor EM Stack

Mr E Horn

Mr R Poole

January 2026

¹ Daily Maverick, Wednesday, 6 February 2019.

INTRODUCTION

The Master of Commerce (Accounting) degree can be offered in any of the four sub-disciplines in the Department of Accounting – Accounting, Auditing, Management Accounting and Finance, or Taxation. Acceptance in the programme depends on the availability of supervisors. The programme is designed to be flexible and is therefore suitable for candidates who are employed or in business and who wish to further their studies. It is presented as a part-time, not in attendance course, although online supervision meetings can be arranged. All the study material is provided online.

DURATION OF THE DEGREE

The normal duration of the degree is two years, with some candidates taking as long as three years, particularly when they are also in employment.

At the end of each academic year, candidates are required to complete and submit a **Postgraduate Report** on ROSS (see below).

Candidates are required to **re-register annually** and pay their study fees. Registration for the degree is limited to three years. An application can be made to the Registrar to extend this period, but a study period longer than three years is subject to the payment of a higher annual fee.

COURSE REQUIREMENTS

The course consists of the following components:

- a Module dealing with Research Methodology, which includes an assignment; and
- a thesis.

The **Research Methodology Module** dealing with the conduct of research will be provided online. The documents included in this module provide general guidelines on doing research. Candidates need to study the Research Methodology Primer, as formal presentations on carrying out research are not provided. The Research Methodology assignment must be submitted **before** you start your research.

OTHER MATERIAL

In addition to the module, a **Resource Kit** is made available, which contains various guidelines, including referencing guidelines that are essential reading from the outset, as these referencing methods must be used. Candidates can, however, use referencing software such as RefWorks, Zotero, or the referencing facility that is included in the Word programme. The referencing guidelines in the Resource Kit include specific requirements for referencing case law, South African Revenue Service Interpretation Notes, as well as how to deal with multiple sentences in a paragraph that are attributable to one source.

THE THESIS

The detailed requirements for the thesis are set out in the Rhodes University **Higher Degrees Guide**, which is sent to each master's degree candidate with the confirmation of registration and is also available on the Registrar's web page. Please note that the maximum length of the thesis is **50 000 words**.

The **research process** is as follows:

Candidates are expected to be familiar with the techniques and methods of research; in addition to the **Research Methodology Module** referred to above, the supervisor may recommend other readings relevant to the specific methodology to be used in the research.

Candidates identify a possible topic or area for research and propose a provisional title. Initially, the candidate informs the supervisor by email of the topic he or she is interested in, together with a brief note on how he or she plans to deal with the topic. Once the supervisor has provisionally agreed to the topic, a **Topic Statement** is submitted to the supervisor(s) for approval.

Once the Topic Statement has been approved by the supervisor(s), a formal **Research Proposal** is written in the format set out on the **Commerce Faculty web page**. A template for this purpose can also be provided by the Department. The Research Proposal is subject to the recommendation by the Head of the Department and is submitted to the Higher Degrees Committee of the Faculty of Commerce for approval and for the confirmation of the appointment of a supervisor(s). Meetings of the Committee are held four or five times during the year.

A **Research Proposal** has two main aims:

- to guide the researcher in carrying out the research: it is, essentially, a detailed research plan;
- to communicate the research plan to others (the evaluators) and to convince readers of the proposal that the research is meaningful and will contribute, however modestly, to the body of academic knowledge; that the researcher understands and is able to apply the tools and techniques of research, is able to work independently, and that ethical concerns will be addressed.

Candidates carry out the research and write the thesis under the guidance of the supervisor and a co-supervisor, where a co-supervisor is appointed.

As indicated in the Higher Degrees Guide:

Material Accessed on Websites

Candidates who make use of resources on the Internet must immediately save the relevant CONTENT and the source of the information into a file or onto a flash drive, and this information, if used or cited in the thesis, must be submitted to the supervisor prior to submitting the thesis for examination. This is required when you access sites that are not available in print form.

NB: Candidates give notice in writing to the Registrar, **two months in advance** of the date the thesis is to be submitted for examination, of their intention to submit the thesis for examination. The notice is submitted via ROSS. **Please do not submit the notice more than two months before the date on which the thesis is to be submitted.**

The thesis is submitted with the approval of the supervisor.

LIST OF DOCUMENTS PROVIDED

In addition to this **Course Outline** a **Resource Kit** is provided. The referencing guidelines in the Resource Kit must be consulted when writing the Topic Statement, Research Proposal and the thesis. All the following documents that are provided are **essential reading** and must be studied carefully:

- A Memorandum of Agreement – to be submitted before starting the programme;
- Academic Writing;
- a Research Methodology Module, together with a Research Methodology Primer and associated documents;
- Writing the research methodology chapter;
- the Higher Degrees Guide;
- Words that provide alternative terms;
- the Topic Statement; and
- the Research Proposal template.

ADMISSION REQUIREMENTS

Applicants should be in possession of a suitable honour's degree, for which an average mark of at least 65% is required.

It is possible to apply for an *ad eundem gradum* registration where an applicant does not comply with these requirements, but admission is subject to the recommendation of the Board of the Faculty of Commerce and the approval of Senate.

Acceptance as a candidate is at the discretion of the Department of Accounting and is subject to the availability of suitably qualified supervision staff.

The application form and other administrative information is available from: academicadmin@ru.ac.za

ANNUAL POSTGRADUATE REPORT

At the end of each calendar year, you are required to submit an annual report (on **ROSS**) in which you report on your progress during the year. The report will be recommended by the supervisor and approved by the Dean. If you do not submit the report, or the Dean does not approve it, **you will not be permitted to register** the following academic year.

YOUR CONTACT DETAILS

It is important that the Department and the Registrar can contact you by post, email, and telephone, so please make sure that we have all the details and **keep them up to date**.

Please do not hesitate to consult us at any time on any matters related to your studies. We wish you success in your studies.