



MASTER OF ACCOUNTANCY IN FINANCIAL ACCOUNTING

The School of Accounting, Economics and Finance at the University of Kwazulu-Natal offers a Master of Accountancy in Financial Accounting that is designed to provide students with a thorough grounding in Financial Accounting. The programme aims to equip the student with the academic knowledge necessary for working in the financial sector of the economy, then being able to apply this academic knowledge in practical situations. In addition, the programme provides entry into doctoral studies.

Who should attend?

The programme is targeted at individuals in the professional fields in the financial, commercial, industrial, auditing and academic sectors to meet the challenges presented by South Africa's growing economy.

CORE MODULES

Presentation of Financial Statements

A study of the financial reporting requirements in South Africa as determined by legislation and regulatory bodies. To benchmark this module, specific reference is made to the reporting requirements in certain leading Western countries. Specific topics dealt within this module include the presentation of financial statements, corporate governance, and the other reports and non-financial information found in financial statements.

Reporting Financial Performance

Certain International Financial Reporting Standards guide the recognition of revenue (and associated expenses), the presentation of certain items within the format of the income statement, and the presentation and calculation of certain performance indicators (for example, earnings per share). This module studies these with specific emphasis on those areas which are still subject to international debate.

Reporting Financial Positions

The conceptual framework has taken a financial position point of view that has been followed in most International financial reporting Standards. This module examines how this affects the recognition and measurement of assets, liabilities and equity with a specific emphasis on those areas which are still subject to international debate.

Research Methodology

This module ensures that students appreciate the complexity research and that to be an effective researcher one has to understand all aspects of statistics, various methodologies and how to communicate effectively in a business research environment.

Dissertation

To produce a dissertation consisting of at least 20 000 words on an aspect of accounting.

Duration

The programme can be completed in one year of full-time study or two years of part-time study. Lectures are held on a block release basis on the Westville Campus.

Entrance Requirements

To be considered for the programme, the applicant should have a recognized Postgraduate Diploma in Accounting or an Honours in Accounting or equivalent.

Contact us

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Application forms can be obtained on the UKZN **website:** <http://www.ukzn.ac.za>

Closing date for applications is 30 November.



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