



QUALIFICATION: Bachelor of Commerce (SAQA ID 90509, NQF LEVEL 7)

Major: Taxation

MODE OF LEARNING: IMMERSIVE ONLINE LEARNING

This factsheet is intended for students registered for the BCom Taxation intake in 2026.

DESCRIPTION AND PROGRAMME PURPOSE

The Bachelor of Commerce (BCom) degree at NQF Level 7 is a dynamic, broad-based qualification designed to develop independent, analytical and ethically grounded graduates who are equipped with a deep understanding of the core principles of business and management – preparing them to think critically, solve complex problems and thrive as future leaders in a rapidly changing global and South African economic environment.

This factsheet specifically focuses on the BCom with a major in Taxation, which equips students with the knowledge and skills needed to navigate South Africa's complex and evolving tax environment. The programme provides a strong foundation in commerce, including business management, accounting, economics and finance, while developing specialised expertise in personal income tax, corporate tax, VAT, estate duty and tax administration.

Taxation is a highly regulated and professionalised field in South Africa. The promulgation of the Tax Administration Amendment Act of 2012 requires Tax Practitioners to register with a recognised controlling body and with SARS, creating a framework to ensure professionalism and competence. This degree prepares students to meet these requirements, while also developing critical thinking and ethical decision-making skills to address the challenges of compliance and tax planning in a responsible manner.

The BCom Taxation degree is proudly associated with the South African Institute of Taxation (SAIT). Successful completion of this qualification may provide advanced credits towards the Occupational Certificate: Tax Technician (SAQA ID: 94098), a pathway that can lead to professional membership with SAIT and recognition as a Tax Practitioner.

The BCom degree is also recognised by the Financial Sector Conduct Authority (FSCA) for FAIS Fit and Proper purposes.

WHO SHOULD ENROL

The BCom (Taxation) degree is suited to individuals who want to build a career in taxation and develop the scarce skills needed in this critical field. The programme equips students with the specialised knowledge required to work with personal and corporate tax, VAT, estate duty and broader tax administration, while also providing a strong foundation in commerce. It is ideal for those who want to play a role in ensuring compliance, advising businesses and individuals, and contributing to South Africa's fiscal and economic development.

Graduates of this programme will be well-prepared for careers such as Tax Practitioner, Tax Consultant, Corporate Tax Advisor, Tax Auditor, Estate Planner or VAT Specialist. Opportunities exist in accounting firms, multinational corporations, government agencies such as SARS, consulting firms and financial institutions. The qualification also provides a pathway to professional recognition through SAIT and supports progression into postgraduate studies in taxation, finance or related fields.

PROGRAMME OUTCOMES

Successful completion of this qualification should enable the student to:

1. Apply key operational, management and leadership principles, concepts, theories, models and practices to strategically plan, organise and optimise the use of human and financial resources across diverse digital business environments.
2. Apply principles, procedures, rules, methods and techniques relevant to the fields of accounting, marketing, human resources, governance, IT, logistics and supply chain management to manage information and solve problems to drive sustainable and ethical business operations.
3. Explain and apply key principles, concepts, theories, models, procedures, methods, tools and techniques relevant to micro- and macroeconomics in key business functions such as marketing, human resources, project management and supply chain management in relevant business contexts.
4. Integrate knowledge, skills and attributes from different functional areas of business and entrepreneurial thinking to report on findings in order to execute an Applied Business Capstone project relevant to a selected focus area.
5. Assess and communicate the impact of business decisions on compliance risk across functional departments of a business.

Module descriptions for all modules in the Taxation stream can be found below.

Kindly note that there is an overview factsheet available that provides information on all the different BCom majors offered by Milpark.

MAJOR: TAXATION

Programme structure

“Year 1, Year 2, and Year 3” correspond with the complexity of the coursework and progression of the academic levels. These labels align with international BCom standards. They do not represent the time it takes for a student to complete the qualification at Milpark.

Students have a minimum of three years and a maximum of nine years to complete the qualification. This allows for flexibility on the learning journey, at a pace that enables students the best possible opportunity for successful outcomes.

Major: Taxation: 360 credits			
	Year 1	Year 2	Year 3
Compulsory (all)	Foundation to Business Studies FOBS01-5 (10/5)	Business Management 2A BUMA2A-6 (20/6)	Strategy and Foresight SFOR01-7 (20/7)
	Introduction to Business Management INBA01-5 (20/5)	Business Management 2B BUMA2B-6 (20/6)	Leadership and Organisational Dynamics LORG01-7 (20/7)
	Mathematical Skills for Business MABU01-5 (10/5)	Financial Accounting for Business Decisions FBUD01-6 (20/6)	Applied Business Capstone CAPG1C-7 (20/7)
	Digital Skills for Business DIGB01-5 (10/5)	Capital Gains Tax CAGT01-6 (15/6)*	Estate Duty and Donations Tax EDDT01-7 (20/7)*
	Introduction to Financial Reporting INFI01-5 (10/5)	Personal Income Tax PINT01-6 (20/6)*	Non-Income Taxes NINT01-7 (20/7)*
	Introduction to Micro-Economics MICR01-5 (15/5)	Group Benefits, Investments and Tax Collection GBIT01-6 (13/6)*	Taxation of Corporates TAXC01-7 (20/7)*
	Introduction to Macro Economics MACR01-6 (15/6)		
	Financial Reporting FIRE01-6 (10/6)	Principles of Tax Administration PTAD01-6 (12/6)*	
	Law for Business Context LABS01-6 (20/6)		
Total credits per year	120	120	120

Note: All modules are only offered via Immersive Online (IO).

Second-year modules are available from 2027, and third-year modules are available from 2028.

*Specialist modules relating to your chosen major may be on offer via distance learning only.

MODE OF LEARNING

The programme will be offered via **Immersive Online (IO) Learning**. IO Learning is our guided, dynamic and flexible digital study experience designed to foster deeper learning and meaningful connection.

Through scheduled online sessions, interactive content, and collaborative activities, students engage in a human-centred environment that blends structure with flexibility. IO Learning uses advanced online systems and multimedia resources to support clear pathways, small-group collaboration, and personalised feedback, creating a rich, connected, and engaging learning journey.

MODULE DESCRIPTIONS

Foundations to Business Studies FOBS01-5

This module onboards students to Milpark Education by outlining the layout and structure of their courses, as well as providing an explanation of Milpark's learning management system. Students will be equipped with basic numeracy and writing skills, and the knowledge necessary to embark on higher education studies in the commerce field. The module will also introduce students to professional communication and ethical skills required not only for studies, but also to operate in the business landscape.

Introduction to Business Management INBA01-5

In this module, students are introduced to the fundamental principles of management and the essential skills and competencies required for effective management. The primary management tasks (planning, organising, leading and controlling) and supporting management tasks (such as communication, motivation and delegation) are covered and applied across management functions – notably, operations, financial, marketing and human resources management. The importance of fostering an entrepreneurial philosophy and ethical culture as a manager is also dealt with in this module.

Mathematical Skills for Business MABU01-5

The module emphasises the use of basic principles of mathematics to summarise and analyse business data. Students apply a range of mathematical techniques to real-life business examples. Students will be introduced to basic forecasting techniques, including time-series analysis and relating variables through regression analysis and scatter diagrams. The module also provides students with a basic understanding of the theory of interest for application to relevant business transactions.

Digital Skills for Business DIGB01-5

This module introduces students to foundational digital skills essential for making informed and data-driven business decisions. Students will have a clear understanding of basic components within information technology (IT) and the relevant IT considerations within a business, including the impact and risks of digital data collection, storage, processing and communication. Through exercises and practical applications, students will learn to utilise digital tools for analysing and reporting information that informs business decisions. Since spreadsheet software and data analysis are covered in this module, the successful completion of *Foundations to Business Studies FOBS01-5* and *Mathematical Skills for Business MABU01-5* are prerequisites for this module.

Introduction to Financial Reporting INFI01-5

This module provides students from non-accounting disciplines with a broad and practical understanding of fundamental financial reporting principles. The module explores the role of accounting in business and guides students through the full accounting cycle – from recording transactions to preparing basic financial statements. By the end of the module, students will be able to process basic accounting transactions and understand key financial documents, such as journals, trial balances and financial statements.

Introduction to Microeconomics MICR01-5

This foundational microeconomics module introduces students to the core principles and analytical tools used to understand economic behaviour at the individual and firm level. This module aims to develop economic reasoning and equips learners to apply microeconomic concepts to real-world decision-making. Key areas of focus include demand and supply analysis, elasticity, consumer and producer behaviour, market structures, public goods, and the evaluation of efficiency and equity in economic outcomes. By the end of the module, students will be able to critically assess how economic agents interact within various market environments and the implications of their choices.

Introduction to Macroeconomics MACR01-6

This module provides students with a comprehensive understanding of macroeconomic principles and their application to the South African economy. Over the course of eight weeks, students will explore key topics such as the structure and functions of the banking system, government intervention, fiscal policy and economic growth. The module emphasises the practical application of theoretical models, including the Keynesian model, to real-world economic scenarios.

Financial Reporting FIRE01-6

This practical module builds on the foundational accounting principles introduced in *INFI01-5* (which is a prerequisite for this module). The module explores the full financial lifecycle of a business – from sourcing funding and making investment decisions to managing daily operations and evaluating performance. Students will see how accounting supports every stage of business activity. Additionally, students will deepen their understanding of financial statements, engage with the Statement of Cash Flows for the first time and gain insight into the South African tax system. With real-world examples and a strong focus on practical application, this module equips students to confidently engage with financial information and finance professionals, make informed business decisions, and apply these skills across a wide range of careers and entrepreneurial ventures. *Introduction to Financial Reporting INFI01-5* is a prerequisite for this module.

Law for Business Context LABS01-6

This module provides a clear understanding of the South African legal framework as it relates to the South African business environment. The relevance of legal considerations to business will be illustrated through practical scenarios in a business context. After completion of this module, students will be able to identify and mitigate legal risk, and assess and communicate legal compliance across functional departments of a business.

Business Management 2A BUMA2A-6

This module provides an overview of the primary business functions that directly create and deliver value to customers: operations and marketing. It covers the role of management in overseeing operations management, including the planning, organising and controlling of resources and processes involved in inbound logistics, production or service delivery, and outbound logistics. The module also examines marketing management, focusing on market research, product development, branding, pricing strategies, promotion, communications and consumer behaviour. Students will gain an understanding of how the effective management of these core functions contributes to competitive advantage and overall business success. By the end of the module, students will have the skills and knowledge needed to manage these essential activities effectively in a contemporary business environment. *Introduction to Business Management INBA01-5* is a prerequisite for this module.

Business Management 2B BUMA2B-6

This module offers an overview of the functional areas in business that provide essential supporting activities in business. This includes the role of management in overseeing procurement and supplier relationships. The module also examines information technology management, a critical aspect in contemporary businesses. Human resource management is covered, highlighting talent acquisition, performance management and employee development and engagement. Additionally, the module explores basic financial functions and oversight, including tax and legal compliance, and corporate governance and risk frameworks that support effective and ethical business operations. Students will develop the skills and knowledge to manage these critical supporting functions effectively, contributing to long-term business sustainability. *Introduction to Business Management INBA01-5* is a prerequisite for this module.

Financial Accounting for Business Decisions FBUD01-6

This module builds on year 1 foundational financial reporting knowledge through the practical application of financial accounting principles. Students will explore core accounting processes, including VAT, depreciation and entity-specific reporting. The module focuses on preparing and analysing financial statements to support business decision-making, with an emphasis on utilising digital tools and cloud-based accounting systems. Students will also gain an understanding of more complex accounting topics, such as group structures and basic consolidation concepts, alongside the treatment of financial instruments. By the end of the module, students will have the skills required for modern financial reporting and compliance with relevant accounting standards. *Introduction to Financial Reporting INFI01-5* and *Financial Reporting FIRE01-6* are prerequisites for this module.

Capital Gains Tax CAGT01-6

This module focuses on the determination of Capital Gains Tax. Students are introduced to persons liable and the concepts of base cost, proceeds, disposals, deemed disposals, gains and losses. The module will also cover the exclusions from Capital Gains Tax and the rollover relief available. The focus of this module is on individuals, companies and trusts. At the end of this module, students will understand the concept of capital gains tax, and be able to calculate it.

Personal Income Tax PINT01-6

The taxation of individuals, sole proprietors, trusts, partnerships and farming enterprises, is covered in this module. Students are introduced to the general taxation formula from the determination of gross income, through to the determination of tax payable. Students will be provided with the necessary knowledge and skills to compute an individual (excluding Fringe Benefits), partnership, farming as well as a trust tax liability.

Group Benefits, Investments and Tax Collection GBIT01-6

This module consists of three parts: Part 1 focuses on the taxation of retirement funds and group life benefits; Part 2 focuses on the taxation treatment of collective investment schemes, insurance products, shares, annuities and other investments; and Part 3 focuses on the different methods of collecting tax, i.e. payroll and provisional taxes. Fringe benefits applicable to individuals are also discussed. Students will be able to compute the full tax liability of an individual after completing this module. Personal Income Tax PINT01-6 is a prerequisite for this module.

Principles of Tax Administration PTAD01-6

The purpose of this module is to provide students with an introduction to the administration of tax in South Africa. The module provides an overview of the tax system in South Africa, the types of taxpayers in the system, and the role and responsibility of SARS and tax practitioners. Ethics and professional conduct in a tax environment are also covered.

Strategy and Foresight SFOR01-7

This module introduces students to strategic thinking in a fast-changing, digital world. The module explores how to use data, digital tools and foresight techniques to plan for the future, manage innovation and respond to disruption. Students will learn to align strategy with emerging trends, manage change and incorporate ESG and digital risk considerations into long-term business planning. *Business Management 2A BUMA2A-6* and *Business Management 2B BUMA2B-6* are prerequisites for this module.

Leadership and Organisational Dynamics LORG01-7

This module examines leadership within organisations, and the influence that leaders have on employee behaviour and organisational culture. It covers key leadership theories and styles, examining how leaders motivate, influence and guide individuals and teams. Students will explore leadership challenges and the use of power and influence in leadership roles. The module also reviews the application of organisational and employee behaviour theories to understand how individuals and groups act within the workplace. Additionally, the development of emotional intelligence and psychological safety is covered as qualities for effective leadership. By the end of the module, students will have a solid understanding of how leadership influences organisational success.

Applied Business Capstone CAPG1C-7

This capstone project integrates and applies the knowledge and skills that students have gained across their coursework in a practical, real-world context. Students will demonstrate critical thinking, problem-solving, research and communication skills relevant to commerce and business environments. The module covers various business disciplines, functions and skills learned throughout the degree. Students will develop the ability

to work both independently and collaboratively, which will require them to apply academic concepts to practical situations. Students will also reflect on their learning journey and assess their efforts and contributions.

Estate Duty and Donations Tax EDDT01-7

This module is aimed at providing students with the necessary skills and knowledge to calculate estate duty and donations tax. It will discuss when a donation takes effect and how to determine donations tax. Exclusions and deemed donations are also discussed in detail. The inclusions, as well as allowable deductions and rebates with regard to estate duty, are discussed in detail. An introduction to Wills and the administration of estates is also included, in order to provide context. Personal Income Tax PINT01-6 and Capital Gains Tax CAGT01-6 are prerequisites for this module.

Non-Income Taxes NINT01-7

The focus of this module is on the other non-income-related taxes levied in South Africa, namely VAT, property taxes, customs and excise duties, securities transfer taxes, and exchange control. The module will focus on VAT in detail, and will provide students with the necessary skills and knowledge to determine the VAT payable or refundable. An introduction to the other non-income-related taxes will be provided, in order for students to gain a general understanding thereof.

Taxation of Corporates TAXC01-7

This module equips students with the knowledge and skills to determine the tax payable by corporates. It includes income tax, dividend tax, and turnover tax. The income and deductions specific to companies are discussed in detail. The concept of dividend withholding tax is discussed, and students will be able to calculate and determine dividends tax payable. The module will also focus on micro-businesses and the computation of the tax liability, using the turnover tax method. Personal Income Tax PINT01-6 and Capital Gains Tax CAGT01-6 are prerequisites for this module, while Non-Income Taxes NINT01-7 is a co-requisite.

MINIMUM ADMISSION REQUIREMENTS

The admission criteria for the Bachelor of Commerce degree are as follows:

If the candidate matriculated in 2007 or earlier

Candidates who matriculated in 2007 or earlier require:

1. A Senior Certificate with matriculation endorsement/exemption for degree studies. Candidates who have a Senior Certificate but who do not meet the matriculation endorsement/exemption requirements stated above may apply to Universities South Africa (USAF) for mature age exemption (<https://mb.usaf.ac.za/>).
- and
2. A symbol of E or higher for Mathematics on HG, or a symbol of D or higher for Mathematics on SG. Candidates who do not meet the Mathematics requirement may be offered admission on condition that they successfully complete the BCom Bridging programme, if they have achieved at least a symbol of E on HG or a C on SG in any two of the following subjects:

- Economics
- Business Economics
- Accounting
- Physical Science or Physics/Chemistry
- Natural Science or Biology.

If the candidate matriculated in 2008 or later

Candidates who matriculated in 2008 or later require:

1. A National Senior Certificate (NSC) with a minimum of 50% in four NSC 20-credit subjects, including English as the language of instruction at Milpark Education, as certified by Umalusi. (Life Orientation is not a 20-credit-bearing subject.) Candidates who have a National Senior Certificate (NSC) but who do not meet the matriculation endorsement/exemption requirements stated above may apply to Universities South Africa (USAF) for mature age exemption (<https://mb.usaf.ac.za/>).

and

2. A minimum mark of 50% for Mathematics or 70% for Mathematics Literacy.
Candidates who do not meet the Mathematics requirement but who have achieved a minimum mark of 50% or higher in any two of the following subjects may be offered admission on condition that they successfully complete the bridging programme:
 - Economics
 - Business Economics
 - Accounting
 - Physical Science or Physics/Chemistry
 - Natural Science or Biology.

Candidates who have completed a relevant Higher Certificate (NQF 5) or Diploma (NQF 6) in the field of business or commerce may also be admitted to the BCom degree.

Applicants must, at a minimum, submit the following **documents** with their application:

- **Copy of South African 13-digit identity number** or valid passport
- **Copy of Senior Certificate** with matriculation endorsement/exemption for degree studies; or
- **Copy of National Senior Certificate** with a Bachelor's Degree Pass; or
- **Copy of Senior Certificate or National Senior Certificate *plus* a qualification at NQF Level 5 or above (120 credits or more)**, supported by a copy of the certificate or letter of completion.

Note: The documents listed above represent the minimum requirements. Applicants may be asked to provide additional supporting documentation if further evidence is needed. Applicants are encouraged to provide all supporting documentation at the time of applying so as to avoid unnecessary delays in the processing of their application.

Other / International certificates

Further to the requirements for admission provided above, foreign nationals or South African nationals seeking to apply for admission onto the qualification, based on a **non-South African/foreign** senior school leaving certificate, must obtain and submit to Milpark a Certificate of Exemption from Universities South Africa (USAf) (www.usaf.ac.za).

Applicants with foreign senior school leaving certificates who have already completed the equivalent of a South African Grade 12, are advised to submit their USAf Certificate of Exemption at the time of applying online for the Milpark bachelor's degree.

Any foreign national or South African national seeking admission based on a **non-South African/foreign tertiary qualification** must obtain and submit to Milpark a Certificate of Exemption from Universities South Africa (USAf) (www.usaf.ac.za) at the time of applying for admission onto the qualification. www.saga.org.za

Foreign nationals residing in South Africa on a temporary visa must provide proof from the South African Home Affairs offices that they are permitted to study and enrol for studies at the tertiary level.

Recognition of Prior Learning (RPL) applications

Milpark admits a small number of students onto its programme via Recognition of Prior Learning (RPL). Applicants interested in applying via RPL will be considered individually by the relevant Head of School.

Applicants will be required to provide evidence as outlined below when applying for admission via the RPL route:

- Curriculum vitae – applicant must have 10 years of relevant work experience.
- Applicant must have a matric qualification, even if they performed poorly on it.
- Personal motivational letter, advising how the qualification will assist them and how the qualification links with their line of work.
- Evidence from performance in the workplace (e.g. direct line manager motivational letter, evidence from workplace appraisal)
- Evidence from prior achievement
- Certified academic transcript/statement of result.

Click on [RPL Commerce](#) to view the RPL requirements for Commerce programmes.

MODE OF DELIVERY

The Department of Higher Education and Training has registered the programme, and the Council on Higher Education has accredited the programme, for delivery via distance learning.

ACCESS TO TECHNOLOGY

Through the *myMilpark* and *myCourses* online tuition and support environments, students have access to all course materials (including formative and summative assessments), discussion opportunities, administrative services and a wealth of external resources.

Minimum requirements to study online and complete assessments and online proctored assessments

- A laptop or personal computer (PC) with *one* of the following operating systems:
 - Windows 10+;
 - macOS 10.11+;
 - Ubuntu 18.04+;
 - Chrome 58+
- Continuous (daily) access to a stable internet connection with an upload and download speed of at *least* 5 Mbps
- A camera/webcam (720p resolution)
- Speakers and a microphone OR headphones
- 2GB free RAM (memory)
- 250MB free disk space.

For more information, such as tips to help prevent technical issues during an online proctored assessment, visit [Technical requirements](#).

STUDENT SUPPORT

Library access

The Milpark Library provides access to e-books in a virtual library called Cyberlibris (Scholartext). Lecturers may create smart bookshelves per course or module for students to access (these shelves can contain prescribed and recommended books). Students can also create their own personal smart bookshelves containing resources for their studies. Having access to a digital library means that thousands of students can access books and resources from anywhere, at the same time, online. There is no need to make reservations and requests, and no limit to the time a student has to access a book. With the implementation of Cyberlibris, students also have access to full-text resources via ProQuest (global), Emerald (global), Ebsco (global) and Sabinet (South African publications), to assist with research and to enrich their learning experience. Access to the Library is included in the module fee.

Online lecturer (IO)

Comprehensive student support services are available. Students are provided with administrative support by Student Services. To assist with understanding content, students have access to online lecturers whom they can contact individually. Students who experience study and/or personal problems have access to a student counsellor. All support services are available to registered students via *myMilpark* (*myCourses*).

RULES OF PROGRESSION

Compulsory modules have to be completed by all students. Students are required to select one of the majors, which will determine the electives available to them.

Most of the advanced modules have prerequisites, which are indicated under the Module Descriptions.

Candidates may NOT register for any Level 2 or Level 3 modules if they still have four or more modules outstanding on the previous level. Candidates with any outstanding first-year module(s) may NOT register for any third-year module.

ASSESSMENT

Formative assessment will contribute between 30% and 40% to the final mark, depending on the specific module. It may consist of a combination of assignments, quizzes, presentations, journalling, participation, engagement and tests. Students are advised to consult the module orientation and assessment guidelines provided for each module to ensure that they understand how their final mark will be calculated.

Students will complete a final, summative assessment at the end of each module, which will contribute between 60% and 70% towards the final mark, depending on the module. In all cases, students are required to obtain a sub-minimum of 40% in the final summative assessment and an overall final mark of 50% to pass the module.

Students are advised to consult the module orientation and assessment guidelines provided for each module to ensure that they understand how their final mark will be calculated.

DURATION

Part-time and distance-learning students have a minimum of three years and a maximum of nine years to complete the qualification.

CERTIFICATION

On successful completion of the qualification, the student will receive a Bachelor of Commerce degree, NQF Level 7. The Bachelor of Commerce degree is accredited by the Higher Education Quality Committee of the Council on Higher Education (CHE).

FURTHER STUDIES

Milpark Education is committed to the process of lifelong learning and to opening up access to higher education. The programme is at NQF level 7 and will provide for articulation options into NQF level 8 programmes. Narrowly, students may proceed to a Postgraduate Diploma in Business Administration (offered by Milpark Education), a Postgraduate Diploma or an Honours degree (at any number of public universities) in one of the disciplines, subject to meeting the admission and selection criteria of the receiving institution.

A student who has completed certain modules on this qualification at Milpark Education, and who wishes to transfer to another tertiary-level institution, should be able to apply for exemption from relevant modules on the basis of the modules that have been passed at Milpark Education.

PRICING

All module fees include one round of formative and summative assessments (supplementary examinations excluded). Module fees do not include the cost of prescribed textbooks, which will be for the student's own account. The prescribed book list will be available on *myMilpark*, on registration.

DISCLAIMER

The content of this brochure is accurate at the time of going to print. Milpark Education reserves the right to change the programme content due to changes in legislation, as well as for market requirements and other reasons. Notice of such changes will be published on our website.