



## Faculty of Economic and Management Sciences

### *The Unit for Forensic Accounting In The Department of Auditing*

#### **POSTGRADUATE DIPLOMA IN INVESTIGATIVE AND FORENSIC ACCOUNTING**

**(Web-supported)**

This programme will not only be beneficial to those individuals interested in a new area of specialisation, but it will also be of interest to accountants and legal practitioners who want to hone their professional skills.

The key objectives are to develop knowledge and expertise to prevent, detect and investigate fraud, to recover funds derived from criminal activities and recover financial awards resulting from civil disputes.

Investigative and forensic accounting is a field where the accounting and legal professions join forces in the litigation process. Judging by the international growth in this area of specialization, this post-graduate diploma is designed to fulfil the needs of South African practitioners.

#### **1. Who should register?**

Almost all disciplines can benefit, but it is imperative for all:

- Internal Auditors
- Risk Managers
- Attorneys
- Legal Advisors
- Compliance Officers
- Prosecutors and investigators
- Forensic Accountants
- Fraud Investigators and examiners
- Auditors
- Accountants
- Financial officers

## **2. Admission Requirements**

Subject to the University's admission requirements, applicants must be in possession of a BCom degree with Accounting or Auditing at 300-level or a Bachelors degree in Law. Other relevant Bachelor's degrees can be considered subject to the applicant's work experience and the approval of the Head of the Department of Auditing.

An admission committee will consider the applications, but preference will be given to those delegates who have already completed a corresponding short course as discussed more fully in the next paragraph.

## **3. Articulation & Accreditation (For Short courses completed at NQF LEVEL 8 at CE @UP).**

The Unit for Forensic Accounting has developed an initiative in terms of which it is envisaged that a number of short courses offered at CE@UP may hold articulation possibilities towards the Postgraduate programmes offered by the said Unit.

Only 50% of the course content of relevant short courses may articulate towards a Postgraduate programme. This means that a participant can take up to three credit-bearing short courses. The rest of the programme, (in other words the other three modules), must be taken as formal modules in the Postgraduate Diploma in Investigative and Forensic Accounting.

Successful completion of these short courses at a NQF level 8, therefore entail that a candidate - who otherwise qualifies and is selected for any of these formal programmes - will receive 20 credits in respect of the equivalent module offered in the Postgraduate Diploma in Investigative & Forensic Accounting.

The said initiative is geared towards delegates who have a University degree and who complete the relevant short course on a NQF level 8

The following short courses presented or to be presented at CE@UP, as set out in Column A of the following schedule, may bear credit in respect of the corresponding module set out in Column B of the following Schedule(subject to approval by the Senate of the University of Pretoria):

<b>Column A Short course(CE@UP)</b>	<b>Column B Proposed module(PGD)</b>
Course in Economic Crime Schemes	FRA 701 Economic Crime Schemes
Course in Fraud Risk Management	FRA 702 Fraud Risk Management
Course in Investigation of Financial Crime	FRA 703 Investigation of Financial Crime
Course in Law for Commercial Forensic Practitioners	FRA 704 Law for Commercial Forensic Practitioners
Course in Money Laundering Detection & Investigation	FRA 705 Money Laundering Detection & Investigation
Course in Investigation of Civil Disputes	FRA 706 Investigation of Civil Disputes
Course in Investigation and management of Cyber & Electronic Crime	FRA 707 Investigation and management of Cyber & Electronic Crime
Course in Interviewing skills for fraud examiners and auditors	FRA 708 Interviewing skills for fraud examiners and auditors
Course in Prevention & detection of Corruption & Procurement fraud	FRA 709 Prevention & detection of Corruption & Procurement fraud
Course in Basic financial investigation	FRA 710 Basic financial investigation

Articulation is only possible where the following requirements have been met:

- The delegate must have obtained at least a final mark of 60% in the corresponding short course.
- The delegate must have completed the corresponding short course within a period of 3 (three) years before date of enrolment for the Postgraduate Diploma in Investigative & Forensic Accounting.

### **3. Compulsory and Elective modules.**

A participant must complete 3 (three) core/compulsory modules and 3 (three) elective modules.

The abovementioned modules FRA 701, FRA 702 & FRA 703 are core/compulsory modules whereas the participant must then enrol for any 3 (three) of the other modules (FRA 704 - FRA710)

#### 4. Presentation method

The duration of the programme is 12 months.

The programme is presented by means of the Web and contact sessions.

Each contact session will be 5 (five) days and will deal with each of the respective modules. Each contact session will deal with each of the respective modules and will be presented at the same date and venue as each of the abovementioned corresponding short courses. The classes will therefore be shared with delegates attending the relevant CE@UP short course.

Students who do not attend the class as CE@UP delegates are responsible for own refreshments and lunch for the duration of the contact session.

#### 5. Examination and pass requirements

- (i) A total of six assignments (three in each of the compulsory modules and three in each of the elective modules) are submitted during the duration of the course. The assignment will contribute 40% of the final mark for the module.
- (ii) Six examinations (three in each of the compulsory modules and three in each of the elective modules) are written and will contribute 60% of the final mark for the module. A sub-minimum of 40% must be obtained in each examination. A minimum of 50% should be obtained in each of the six modules to pass.
- (ii) The Postgraduate Diploma is conferred **with distinction** if a GPA of at least 75% for the six modules is obtained.
- (iii) Participants must complete all modules within two (2) years of the date of registration for the said Postgraduate Diploma.

#### Fees

The fee for the programme is approximately R9300 per module. If three modules are taken in 2015 the fee will therefore be R28000. An annual registration fee of ±R3 500 is also payable for the duration of the course.

Prescribed books will cost an additional ±R 500 per module.

## **Possible admission to the MPhil (Fraud Risk Management) degree**

One of the pre-requisites for admission to the MPhil (Fraud Risk Management) is an honours degree in the financial sciences, an LLB or any other honours degree supported by relevant work experience acceptable to the Head of the Department of Auditing.

Candidates who want to pursue the MPhil (Fraud Risk Management) degree and who do not meet the admission requirements in respect of the relevant honours degrees, may be considered for admission after completion of the said Postgraduate Diploma in Investigative and Forensic Accounting offered by the University of Pretoria. Such applications must comply with all other requirements for the MPhil (Fraud Risk Management) and the regulations pertaining thereto.

Credit for modules completed successfully in the Postgraduate Diploma, could be granted in respect of the MPhil (Fraud Risk Management).

### **Procedure for enrolment**

#### **Step 1:**

Apply on-line for admission to the University of Pretoria and pay an application fee. The University's generic e-mail address is [csc@up.ac.za](mailto:csc@up.ac.za)

This is the only way to apply for admission to the University. You must complete this application by **30 September 2014**.

#### **Step 2:**

Apply to the Department of Auditing for selection to the Postgraduate Diploma in Investigative and Forensic Accounting programme and a *Departmental* application form will be forwarded to you. You will be contacted by the Department of Auditing to confirm the outcome of your application. The departmental application form can be obtained from Ms Lynne van Tonder. (e-mail: [lynne.vantonder@up.ac.za](mailto:lynne.vantonder@up.ac.za)) and must be submitted to her on or before **30 September 2014**.

#### **Step 3:**

Some candidates may also be expected to attend an interview at the University. You will then receive a formal letter informing you of the outcome of your application by 30 October 2014

**FOREIGN STUDENTS - Please note:**

All postgraduate students with international qualifications are required to submit an evaluation from the South African Qualifications Authority (SAQA), 1067 Arcadia Street, HATFIELD, 0083, Tel. nr. +27 12 431 5000 or 0860 010 3188. Website: [www.saqa.org.za](http://www.saqa.org.za).

To determine your proficiency in the English language, the International TOEFL test ([www.toefl.org](http://www.toefl.org)) must be passed. A pass mark of 550 in the written test or 213 in the computer-based test must be obtained, or a pass mark of 7 must be obtained in the IELTS test (International English Language Testing System). Information on the test is available at [IELTS@ucles.org.uk](mailto:IELTS@ucles.org.uk).

Please send the results of above-mentioned to:

Ms C M Muller

Co-ordinator Postgraduate

Tel: (012) 420 3322

Fax: 0866 318640

[catharina.muller@up.ac.za](mailto:catharina.muller@up.ac.za)

as soon as possible. ***Without these results you will not be allowed to register for the Postgraduate Diploma in Investigative and Forensic Accounting.***