MPhil Accounting Sciences Fraud Risk Management (Coursework) (07255332)

Duration of study	1 year
Total credits	180
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Programme information

Due to capacity constraints, there are not an intake of new students for every degree every year. It remains the applicant's responsibility to ensure that the degree they wish to apply for, will indeed be offered. In addition to the fields of specialisation, options are offered under the various specialisation fields, eg MPhil Accounting Sciences with an option in Fraud Risk Management, which enables the candidate to make a selection and expand specific focus areas within the existing fields of specialisation.

Admission requirements

- CA(SA) or
- CTA or
- BCom Honours degree in Accounting Sciences or equivalent
- A candidate may be refused admission to a master's degree by the head of the department if he/she does not comply with the standard of competence in the subject as determined by the department – with the proviso that a candidate who does not comply with the required level of competence, may be admitted, provided that he/she completes additional study assignments and/or examinations.
- The head of department concerned may set additional admission requirements.
- Specific departments have specific requirements for admission.
- The number of students will be determined in line with the growth strategy of the University of Pretoria as approved by the Executive.
- Allowance will be made for the diversity profile of students.
- A completed Postgraduate Diploma in Economic and Management Sciences (07220026) can also be considered for admission to the Master's programme in Entrepreneurship.

Additional requirements

1. A candidate may be refused admission to a master's degree by the head of the department if he/she does not comply with the standard of competence in the subject as determined by the department – with the proviso that a candidate who does not comply with the required level of competence, may be admitted, provided that he/she completes additional study assignments and/or examinations.
2. The head of department concerned may set additional admission requirements.
3. Specific departments have specific requirements for admission.

4. The number of students will be determined in line with the growth strategy of the University of Pretoria as approved by the Executive.
5. Allowance will be made for the diversity profile of students.
6. A completed Postgraduate Diploma in Economic and Management Sciences can also be considered for admission to the Master's programme in Entrepreneurship.

Other programme-specific information

1. A number of short courses on an NQF level 8 are being offered by the Unit for Forensic Accounting within the Department of Auditing which could hold articulation possibilities towards the postgraduate programmes offered by the Unit.
2. The programme is presented by means of the Web and five (5) day contact sessions. For the Research methodology module (FRM 809) a two (2) day contact session will be held. Attendance of these contact sessions is compulsory.

Articulation and accreditation (For short courses completed at NQF LEVEL 8 at CE@UP)

Candidates who have completed a corresponding short course at CE@UP at a NQF level 8, may articulate towards the MPhil (Fraud Risk Management) and will receive 15 credits in respect of the equivalent module offered in the MPhil (Fraud Risk Management) degree programme.

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

- The candidate must have obtained at least a final mark of 60% in the corresponding short course.
- The candidate must have completed the corresponding short course within a period of 3 (three) years before date of enrolment for the MPhil (Fraud Risk Management).

Examinations and pass requirements

The pass mark for both a dissertation and a mini-dissertation is 50%. The provisions regarding pass requirements for dissertations, contained in General Regulation G.12.2, apply mutatis mutandis to mini-dissertations. A pass mark of at least 50% is required in the examination of each module.

Promotion to next study year

- Candidates must obtain at least 80 credits in the first year to register for the second-year modules.
- Candidates will not be allowed to register more than twice for the same module.
- Candidates may register for a maximum of two outstanding modules (other than Research methodology (FRM 809)) together with FRM 808 (Research article).
- Candidates must pass five modules before the research article may be submitted for evaluation by the study leader.
- A maximum of two years after first registration will be allowed for the completion of the degree provided that the Dean may, in exceptional cases, and on recommendation of the head of the department concerned, approve a fixed limited extension of the period of study.
- The research article must be submitted to a recognised academic journal.

Research information

Research methodology (FRM 809) is a prerequisite for the Research article (FRM 808). Students will only be allowed to register for the Research article (FRM 808) after 4 (four) coursework modules, and the module on Research methodology (FRM 809) have been completed, thus with only 2 (two) coursework modules outstanding. For each of the modules FRM 801 – 806, a student will be required to submit one research report in each of the modules. The research reports will contribute 40% of the final mark for the module. An examination in each of the modules (FRM 801 - 806) will constitute the remaining 60% towards the final mark. For FRM 809 an acceptable research proposal is required.

The MPhil candidate must submit and present a research proposal. The module FRM 809 will prepare the student in writing a research proposal. A candidate will work under the guidance of a supervisor to develop a detailed research proposal according to faculty and departmental guidelines and regulations.

Dissertations/mini-dissertations/research reports, curricula and modules

1. The degree programme requires that a dissertation/mini-dissertation/research article must be submitted in a field of study chosen from the fields covered for the honours degree, provided that the Dean may, on the recommendation of the head of department concerned, approve the replacement of the required dissertation by the successful completion of a prescribed number of module credits and a mini-dissertation/research article.
2. Information on modules, credits and syllabi is available, on request, from the head of department concerned.
3. A module in Research Methodology is compulsory in all programmes. The Dean may, on the recommendation of the head of department concerned, waive the prerequisites.
4. Sufficient number of bound copies of the thesis/dissertation must be submitted to the Head: Student Administration for examination, after permission is granted by the supervisor.

Article for publication

A dean may require, before or on submission of a dissertation, the submission of a draft article for publication to the supervisor. The draft article should be based on the research that the student has conducted for the dissertation and be approved by the supervisor concerned. The supervisor should then have the opportunity to take the paper through all the processes of revision and resubmission as may be necessary and/or appropriate in order to achieve publication.

Submission of dissertation

A dissertation is submitted to the Head: Student Administration, before the closing date for the various graduation ceremonies as announced annually.

For examination purposes, a student must, in consultation with the supervisor, submit a sufficient number of bound copies of the dissertation, printed on good quality paper and of good letter quality, to the Head: Student Administration. Permission to submit the dissertation in unbound form may be obtained from the supervisor concerned on condition that a copy of the final approved dissertation is presented to the examiners in bound format or electronic format.

In addition to the copies already mentioned, each successful student must submit a bound paper copy as well as two electronic copies of the approved dissertation to the Head: Student Administration in the format specified by the faculty and in accordance with the minimum standards set by the Department of Library Services, before 15 February for the Autumn graduation ceremonies and before 15 July for the Spring graduation ceremonies, failing which the degree will only be conferred during a subsequent series of graduation ceremonies.

Minimum credits: 180

Core modules

Research article 808 (FRM 808)

Module credits	70.00
Prerequisites	No prerequisites.
Language of tuition	Module is presented in English
Academic organisation	Auditing
Period of presentation	Year

Module content

The theme of the research and the problem statement with identified research outcomes.

Fraud risk management 801 (FRM 801)

Module credits	15.00
Prerequisites	No prerequisites.
Contact time	12 lectures per week
Language of tuition	Module is presented in English
Academic organisation	Auditing
Period of presentation	Year

Economic crime schemes 802 (FRM 802)

Module credits	15.00
Prerequisites	No prerequisites.
Contact time	12 lectures per week
Language of tuition	Module is presented in English
Academic organisation	Auditing
Period of presentation	Year

Law for commercial forensic practitioners 803 (FRM 803)

Module credits	15.00
Prerequisites	No prerequisites.
Contact time	12 lectures per week
Language of tuition	Module is presented in English
Academic organisation	Auditing

Investigation of financial crimes 804 (FRM 804)

Module credits	15.00
Prerequisites	No prerequisites.
Contact time	12 lectures per week
Language of tuition	Module is presented in English
Academic organisation	Auditing
Period of presentation	Year

Investigation and management of cyber and electronic crime 805 (FRM 805)

Module credits	15.00
Prerequisites	No prerequisites.
Contact time	12 lectures per week
Language of tuition	Module is presented in English
Academic organisation	Auditing
Period of presentation	Year

Money laundering detection and investigation 806 (FRM 806)

Module credits	15.00
Prerequisites	No prerequisites.
Contact time	12 lectures per week
Language of tuition	Module is presented in English
Academic organisation	Auditing
Period of presentation	Year

Research methodology 809 (FRM 809)

Module credits	20.00
Language of tuition	Module is presented in English
Academic organisation	Auditing
Period of presentation	Semester 1 or Semester 2

Module content

The basic tenets of academic research will be covered in this module, whilst the student will be working under supervision of his/her supervisor to develop an acceptable research proposal according to departmental guidelines.

The information published here is subject to change and may be amended after the publication of this information. The General Regulations (G Regulations) apply to all faculties of the University of Pretoria. It is expected of students to familiarise themselves well with these regulations as well as with the information contained in the General Rules section. Ignorance concerning these regulations and rules will not be accepted as an excuse for any transgression.