Universiteit van Pretoria Jaarboek 2018

MPhil Interne Ouditkunde (Gedoseer) (07255231)

Minimum duur van studie	1 jaar
Totale krediete	180
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Programinligting

Hierdie inligting is slegs in Engels beskikbaar.

- Entrance to the programme is based on internal audit experience, and the tertiary and professional qualifications of each individual.
- The programme will be offered on a part-time basis over a two-year period within four semesters.
- The education method will consist of a virtual classroom as well as contact sessions of two block sessions (Thursday to Sunday) per semester. World-class subject experts will be co-presenting as guest lecturers.
- Contact sessions will be at either GIBS or UP (ESAA courses included).
- Examinations will be in the format of case studies which will be assessed by practitioners.
- It is recommended that a research article be submitted during the final semester to an accredited academic journal.

There will not be an intake of new students for each degree every year. It remains the applicant’s responsibility to ensure that the degree they wish to apply for, will indeed be offered.

Toelatingsvereistes

Honours degree or equivalent qualification in an audit-related field with a recognised audit-related professional qualification and a minimum of two years' internal audit experience in a senior position.

Entrance to the programme is based on the individual’s internal audit experience, tertiary as well as professional qualifications.

- A candidate may be refused admission to a master’s degree by the postgraduate committee 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 postgraduate committee of the 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.

Eksamens en slaagvereistes

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.

Navorsing

Dissertations/mini-dissertations, curricula and modules

1. The degree programme requires that a dissertation/mini-dissertation 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/Postgraduate Committee 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/Postgraduate Committee concerned.
3. A module in Research Methodology is compulsory in all programmes. The Dean may, on the recommendation of the head of department/Postgraduate Committee concerned, waive the prerequisites.
4. Sufficient number of bound copies of the dissertation/mini-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/mini-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/mini-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/mini-dissertation

A dissertation/mini-dissertation is submitted to the Head: Student Administration/Departmental Postgraduate Office, 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 and/or e-copies of the dissertation/mini-dissertation, printed on good quality paper and of good letter quality, to the Head: Student Administration/Departmental Postgraduate Office. Permission to submit the dissertation/mini-dissertation in unbound form may be obtained from the supervisor concerned on condition that a copy of the final approved dissertation/mini-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/mini-dissertation to the Head: Student Administration/Departmental Postgraduate Office 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.

Kurrikulum: Finale jaar

Minimum krediete: 180

Kernmodules

Gevorderde interne ouditkunde 811 (IOK 811)

Modulekrediete	15.00
Voorvereistes	Geen voorvereistes.
Onderrigtaal	Module word in Engels aangebied
Departement	Ouditkunde
Aanbiedingstydperk	Semester 1 of Semester 2

Module-inhoud

*Hierdie inligting is slegs in Engels beskikbaar.

Introduction to internal auditing; International professional practices famework; The internal audit process; International internal audit guidance and frameworks.

Interne ouditkunde 812 (IOK 812)

Modulekrediete	10.00
Voorvereistes	Geen voorvereistes.
Kontaktyd	1 Blok week van 20 uur
Onderrigtaal	Module word in Engels aangebied
Departement	Ouditkunde
Aanbiedingstydperk	Semester 1 of Semester 2

Module-inhoud

*Hierdie inligting is slegs in Engels beskikbaar.

Introduction to governance; international corporate governance frameworks; one-tier vs. two-tier governance regimes; governance relationships and role players.

Interne ouditkunde 813 (IOK 813)

Modulekrediete	10.00
Voorvereistes	Geen voorvereistes.
Onderrigtaal	Module word in Engels aangebied
Departement	Ouditkunde
Aanbiedingstydperk	Semester 1 of Semester 2

Module-inhoud

*Hierdie inligting is slegs in Engels beskikbaar.

Choose one of the following: Public sector auditing; Auditing in the financial sector; Auditing in other private sector areas such as Auditing in the mining industry; Auditing in the retail industry; Auditing in the education industry; Auditing in the entertainment industry; Auditing in the construction industry.

Gevorderde interne ouditkunde 814 (IOK 814)

Modulekrediete	15.00
Voorvereistes	Geen voorvereistes.
Kontaktyd	1 Blok week van 30 uur
Onderrigtaal	Module word in Engels aangebied
Departement	Ouditkunde
Aanbiedingstydperk	Semester 1 of Semester 2

Module-inhoud

*Hierdie inligting is slegs in Engels beskikbaar.

IT governance; Information management; IT strategic planning; IT infrastructure and emerging technologies; Operational excellence and enterprise systems; Knowledge management and decision making.

Interne ouditkunde 815 (IOK 815)

Modulekrediete	10.00
Voorvereistes	Geen voorvereistes.

Kontaktyd	1 Blok week van 20 uur
Onderrigtaal	Module word in Engels aangebied
Departement	Ouditkunde
Aanbiedingstydperk	Semester 1 of Semester 2

Module-inhoud

*Hierdie inligting is slegs in Engels beskikbaar.

Valuation; Profit and earnings management; Cost management; Budgeting; Difference analysis; Analysis and interpretation of financial statements to identify weaknesses and audit engagement activities.

Interne ouditkunde 816 (IOK 816)

Modulekrediete	10.00
Voorvereistes	Geen voorvereistes.
Kontaktyd	1 Blok week van 20 uur
Onderrigtaal	Module word in Engels aangebied
Departement	Ouditkunde
Aanbiedingstydperk	Semester 1 of Semester 2

Module-inhoud

*Hierdie inligting is slegs in Engels beskikbaar.

Managing an audit project; Projects vs. programmes; Managing projects and programmes; Auditing projects and programmes; Project management techniques; Project and programme organisation; Project quality and standard frameworks; Project maturity.

Organisatoriese gedrag/Bedryfsielkunde 817 (IOK 817)

Modulekrediete	10.00
Voorvereistes	Geen voorvereistes.
Kontaktyd	1 Blok week van 20 uur
Onderrigtaal	Module word in Engels aangebied
Departement	Ouditkunde
Aanbiedingstydperk	Semester 1 of Semester 2

Module-inhoud

*Hierdie inligting is slegs in Engels beskikbaar.

Performance management; Strategic management concepts; Strategy mapping; Strategic implementation; Defence; The use of strategic management information for internal audit activities.

Interne ouditkunde 821 (IOK 821)

Modulekrediete	10.00
Voorvereistes	Geen voorvereistes.

Kontaktyd	1 Blok week van 20 uur
Onderrigtaal	Module word in Engels aangebied
Departement	Ouditkunde
Aanbiedingstydperk	Semester 1 of Semester 2

Module-inhoud

*Hierdie inligting is slegs in Engels beskikbaar.

Advanced business communication techniques: writing skills, interviewing skills, presentation skills for subtracting information for audit purposes; Workshop facilitation skills used in the audit process.

Interne ouditkunde 822 (IOK 822)

Modulekrediete	10.00
Voorvereistes	Geen voorvereistes.
Kontaktyd	1 Blok week van 20 uur
Onderrigtaal	Module word in Engels aangebied
Departement	Ouditkunde
Aanbiedingstydperk	Semester 1 of Semester 2

Module-inhoud

*Hierdie inligting is slegs in Engels beskikbaar.

Performance management; Strategic management concepts; Strategy mapping; Strategic implementation; Defence; The use of strategic management information for internal audit activities.

Interne ouditkunde 823 (IOK 823)

Modulekrediete	10.00
Voorvereistes	Geen voorvereistes.
Kontaktyd	1 Blok week van 20 uur
Onderrigtaal	Module word in Engels aangebied
Departement	Ouditkunde
Aanbiedingstydperk	Semester 1 of Semester 2

Module-inhoud

*Hierdie inligting is slegs in Engels beskikbaar.

Risk estimation and valuation; Risk assessment; COSO ERM Framework; The role of the internal auditor in risk management; Audit risk analysis.

Research methodology 806 (NME 806)

Modulekrediete	10.00
Voorvereistes	Geen voorvereistes.

Onderrigtaal	Module word in Engels aangebied
Departement	Ouditkunde
Aanbiedingstydperk	Semester 1 of Semester 2

Module-inhoud

*Hierdie inligting is slegs in Engels beskikbaar.

Research methods and techniques.

Keusemodules

Forensiese ouditkunde 819 (IOK 819)

Modulekrediete	10.00
Voorvereistes	Geen voorvereistes.
Kontaktyd	1 Blok week van 20 uur
Onderrigtaal	Module word in Engels aangebied
Departement	Ouditkunde
Aanbiedingstydperk	Semester 1 of Semester 2

Module-inhoud

*Hierdie inligting is slegs in Engels beskikbaar.

Forensic auditing and fraud examination; Legal frameworks; Management and employee fraud schemes; Fraud risk assessment; Fraud prevention techniques; Internal auditing and fraud.

Die inligting wat hier verskyn, is onderhewig aan verandering en kan na die publikasie van hierdie inligting gewysig word.. Die Algemene Regulasies (G Regulasies) is op alle fakulteite van die Universiteit van Pretoria van toepassing. Dit word vereis dat elke student volkome vertroud met hierdie regulasies sowel as met die inligting vervat in die Algemene Reëls sal wees. Onkunde betrefffende hierdie regulasies en reels sal nie as ‘n verskoning by oortreding daarvan aangebied kan word nie.