University of Pretoria Yearbook 2022

PGDip (Investigative and Forensic Accounting) (07220035)

Department	Auditing
Minimum duration of study	1 year
Total credits	120
NQF level	08

Programme information

The duration of the programme is 12 months. The programme is presented by means of e-learning and contact sessions. Each contact session is 5 (five) days and deals with each of the respective modules.

A number of credit bearing short courses are offered by the Unit for Forensic Accounting within the Department of Auditing which hold articulation possibilities towards the postgraduate programmes offered by the Unit.

Admission requirements

1. Relevant bachelor's degree
2. Weighted average of at least 60% at final-year level for the bachelor's degree

Additional requirements

1. The Dean has the right of authorisation regarding matters not provided for in the General Academic Regulations or Faculty Regulations.
2. Only selected candidates will be allowed to register for a Postgraduate Diploma.
3. The department concerned reserves the right not to present a programme during a specific period or to limit the number of candidates admitted.
4. The presentation of the programme is subject to the admission of a minimum number of candidates.

Other programme-specific information

Credits from short courses.

(For credit-bearing short courses completed at Enterprises University of Pretoria)

A maximum of 50% of the course content of the Postgraduate Diploma in Investigative and Forensic Accounting could be substituted by equivalent credit bearing short courses. This means that a short course delegate can utilise up to three credit- bearing short courses to substitute modules in the Postgraduate Diploma in Investigative and Forensic Accounting. 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, therefore entail that a student - who would otherwise qualify and be selected for the Postgraduate Diploma in Investigative and Forensic Accounting programme receives 20 credits in respect of each equivalent module offered in the said Postgraduate Diploma in Investigative and Forensic Accounting.

The said initiative is geared towards delegates who already have a University degree and who successfully complete the relevant short courses and additional assessments.

The following short courses presented or to be presented at Enterprises University of Pretoria, as set out in Column A of the following schedule, may bear credit in respect of the corresponding module set out in Column B:

Column A	Column B
Short course (Enterprises University of Pretoria)	**Module (Postgraduate Diploma)**
Economic Crime Schemes	FRA 701 Economic Crime Schemes
Fraud Risk Management	FRA 702 Fraud Risk Management
Investigation of Financial Crime	FRA 703 Investigation of Financial Crime
Law for Commercial Forensic Practitioners	FRA 704 Law for Commercial Forensic Practitioners
Money Laundering Detection and Investigation	FRA 705 Money Laundering Detection and Investigation
Investigation of Civil Disputes	FRA 706 Investigation of Civil Disputes
Investigation and Management of Cyber and Electronic Crime	FRA 707 Investigation and Management of Cyber and Electronic Crime
Interviewing Skills for Fraud Examiners and Auditors	FRA 708 Interviewing Skills for Fraud Examiners and Auditors
Prevention and Detection of Corruption and Procurement Fraud	FRA 709 Prevention and Detection of Corruption and Procurement Fraud
Basic Financial Investigation	FRA 710 Basic Financial Investigation

Students may transfer credits towards three selected modules of the Postgraduate Diploma in Investigative and Forensic Accounting, if they comply with the following prerequisites:

- Meet the admission requirements of the Postgraduate Diploma in Investigative and Forensic Accounting programme.
- Completed a research report and passed an examination in the specific module.
- Completed the equivalent credit-bearing short course within three (3) years of registration for the Postgraduate Diploma in Investigative and Forensic Accounting.

Please note: For more information concerning the Postgraduate Diploma in Investigative and Forensic Accounting, please consult the departmental brochure available on request from Mrs Lynne van Tonder, tel: 012 420 3407, lynne.vantonder@up.ac.za.

Candidates who do not have an honours degree in the Financial Management Sciences, or an LLB degree, but who successfully complete this programme, will be considered for admission to the MPhil in Accounting Sciences with an option in Fraud Risk Management. Such applicants must, however, meet the other criteria for admission to the MPhil degree programme.

Examinations and pass requirements

i. A total of six assignments (one in each of the three compulsory modules and one in each of the three elective modules) are submitted during the duration of the programme. The assignment will contribute 40% of the

final mark for each module.

ii. Six examinations (in each of the three compulsory modules and in each of the three elective modules) are written. The examination will contribute 60% of the final mark for the module. A subminimum of 40% must be obtained in each examination. A minimum of 50% should be obtained in each of the six modules to pass.

iii. Students must complete all modules within two (2) years of the date of registration for the said Postgraduate Diploma.

Subject to the provisions of G26, a head of a department determines, in consultation with the Dean when the examinations for the Postgraduate Diploma in his/her department will take place, provided that:

- examinations for the Postgraduate Diploma which do not take place before the end of the academic year, must take place before the closing date of the special exam period in the beginning of the following academic year, and all examination results must be submitted to Student Administration before the closing date of submission of marks; and
- examinations for the Postgraduate Diploma which do not take place before the end of the first semester may take place no later than the closing date of the exam period, and all examination results must be submitted to Student Administration on or before the closing date of submission of marks.
- whether a candidate will be admitted to a supplementary examination, provided that a supplementary examination is granted, only once in a maximum of two prescribed semester modules or once in one year module;
- supplementary examinations (if granted) cover the same subject matter as was the case for the examinations;
- a student may not enrol for the same module more than once, unless the dean has approved a second enrolment based on an application supported by a valid reason or motivation. Also refer to G18.3.

Subject to the provisions of G26, the subminimum required in subdivisions of modules is published in the study guides, which are available from the relevant head of department.

Curriculum: Final year

Minimum credits: 120

Core modules

Economic crime schemes 701 (FRA 701) - Credits: 20.00
Fraud risk management 702 (FRA 702) - Credits: 20.00
Investigation of financial crime 703 (FRA 703) - Credits: 20.00

Elective modules

Law for commercial forensic practitioners 704 (FRA 704) - Credits: 20.00
Money laundering detection and investigation 705 (FRA 705) - Credits: 20.00
Investigation of civil disputes 706 (FRA 706) - Credits: 20.00
Investigation and management of cyber and electronic crime 707 (FRA 707) - Credits: 20.00
Interviewing skills for fraud examiners and auditors 708 (FRA 708) - Credits: 20.00
Prevention and detection of corruption and procurement fraud 709 (FRA 709) - Credits: 20.00
Basic financial investigation 710 (FRA 710) - Credits: 20.00

The regulations and rules for the degrees published here are subject to change and may be amended after the publication of this information.

The General Academic Regulations (G Regulations) and General Student Rules apply to all faculties and registered students of the University, as well as all prospective students who have accepted an offer of a place at the University of Pretoria. On registering for a programme, the student bears the responsibility of ensuring that they familiarise themselves with the General Academic Regulations applicable to their registration, as well as the relevant faculty-specific and programme-specific regulations and information as stipulated in the relevant yearbook. Ignorance concerning these regulations will not be accepted as an excuse for any transgression, or basis for an exception to any of the aforementioned regulations.