



UNIVERSITEIT VAN PRETORIA  
UNIVERSITY OF PRETORIA  
YUNIBESITHI YA PRETORIA

## Faculty of Economic and Management Sciences

Fakulteit Ekonomiese en Bestuurswetenskappe  
Lefapha la Disaense tša Ekonomi le Taolo

# MPhil Internal Auditing 2018

Course code 07255231

### IMPORTANT DATES

- |   |  |
|---|--|
| <input type="checkbox"/> Online application submission deadline | <b>30 September 2017</b>                       |
| <input type="checkbox"/> Additional application information     | 15 October 2017                                |
| <input type="checkbox"/> Notification of successful candidates  | 30 October 2017                                |
| <input type="checkbox"/> Registration:                          | 30 JANUARY 2018                                |
|   | (Students <b>MUST</b> register <b>online</b> ) |
| <input type="checkbox"/> First meeting                          | January 2018                                   |
| <input type="checkbox"/> Lectures: 1 <sup>st</sup> block        | January – June 2018                            |
| <input type="checkbox"/> Lectures: 2 <sup>nd</sup> block        | July – November 2018                           |
| <input type="checkbox"/> Lectures: 3 <sup>rd</sup> block        | January – June 2019                            |
| <input type="checkbox"/> Article: 4 <sup>th</sup> block         | 2019   |
| <input type="checkbox"/> Submission of research                 | October 2019                                   |

**There are two block week lectures scheduled per semester for the  
first three blocks**

## **APPLICATION PROCESS FOR ADMISSION TO THE MASTER'S PROGRAMME (SUMMARY)**

- 1 Apply for admission to the degree at the University of Pretoria (UP) at [www.up.ac.za/apply](http://www.up.ac.za/apply). *This is the **only** way of applying for admission to the University.*
- 2 The Postgraduate Committee of the Department of Auditing considers applications. You will be contacted by the Department, at which stage you will either be required to complete a Departmental application form and submit additional information, or you will be informed that your application was unsuccessful.
- 3 ***All applications will only be considered after the closing date of 30 September 2017.***
- 4 You will receive a formal letter from the Department informing you of the final outcome of your application. These letters will be sent out on 30 October 2017.

### **ADMINISTRATIVE ENQUIRIES (Department of Auditing):**

Ms Carin Ferreira  
Department of Auditing  
University of Pretoria  
PRETORIA  
0002

Email: internalaudit@up.ac.za  
Telephone: 012 420 5298

### **ACADEMIC ENQUIRIES (Department of Auditing):**

Ms Blanche Steyn  
Department of Auditing  
University of Pretoria  
PRETORIA  
0002

Email: blanche.steyn@up.ac.za  
Telephone: 012 420 3350

## **1 INTRODUCTION**

The role of internal auditors has increasingly come into focus as stakeholders are putting more pressure on organisations to optimise performance and ensure sustainable business success. In addition, regulatory and legal requirements in the private and public sectors are prescriptive, particularly regarding the need for improved corporate governance. This has led to the increased demand for professional internal auditors worldwide, especially at a senior level where individuals are required to not only be 'super' internal auditors, but to hold their own on various other spheres within the organisation.

The internal audit programme at UP has been accredited as a Centre of Excellence in the IIA Inc's Internal Auditing Educational Partnership (IAEP) programme – one of only seven in the world. The IAEP programme is locally relevant and aspires to provide a superior level of internal audit education that equips internal audit learners with the competencies and ability to significantly contribute to the enhancement of the internal audit profession and all its stakeholders. The internal audit programmes at UP are also supported by the IIA (SA), which plays an active role in advocating the internal audit profession. The MPhil (Internal Auditing) builds on this programme. To provide a quality learning experience to students, the programme only accommodates a limited number of students.

The Department of Auditing takes responsibility for the internal audit programmes which are offered by a professional, well-qualified team of lecturers. An outcomes-based learning approach is used emphasising competency and focusing on knowledge, skills and attitude of the learners.

## **2 SELECTION AND ENROLMENT OF STUDENTS**

### **2.1 Selection criteria**

Entrance to the programme is based on the individual's internal audit experience, tertiary as well as professional qualifications. A multidisciplinary approach will be followed due to the diverse nature and applicability of internal auditing. Although selection of students are not restricted to individuals with a bachelor's degree in commerce, the following minimum requirements are applicable:

- a four-year degree with a NQF 8 recognised audit-related professional qualification (CIA, PIA or CA(SA)) and a minimum of three years' internal audit experience in a senior position\*; or
- a honours degree, or equivalent, in an audit-related field with a NQF 8 recognised audit-related professional qualification (CIA, PIA or CA(SA)) and a minimum of two years' internal audit experience in a senior position\*.

(\*) – Commonly referred to as Senior Internal Auditor or Internal Audit Manager

## 2.2 General guidelines for application and admission

Due to capacity constraints, a limited number of students will be allowed to register for the programme. Students will be admitted after the following selection process was followed:

- Students must first apply to UP for admission to the degree at [www.up.ac.za/apply](http://www.up.ac.za/apply). *This is the only way of applying for submission to the University.* Please follow the steps carefully. Also note that an application fee is payable and is not refundable.
- Closing date for application at UP is 30 September 2017.
- The Department of Auditing will receive all applications forms and will contact each individual to inform them of the initial outcome of their application, and if applicable, of the next step (a Departmental Application form) in the selection process. This will only occur after the closing date of 30 September 2017.
- Candidates who meet the minimum criteria will be required to complete a Departmental application form which must be accompanied by a one-page curriculum vitae (CV), and a 250 word description of the reason why the candidate what to enrol for the MPhil Internal Auditing degree. It is possible that additional information will be requested before a final decision is made.
- More detail on the structure and fees applicable to the program will be made available to the successful candidates.

## 2.3 Registration

Registration will take place in **January 2018**. Students can only register online at [www.up.ac.za](http://www.up.ac.za). Details will be communicated to students by the Faculty Administration.

## 3 COURSE COMPILATION

The programme will be offered on a part-time basis over a two-year period (from the middle January 2018 – 30 November 2019) within four blocks. The course work for the programme will be presented in **two weekly blocks sessions per semester** in the first three semesters. No lectures are scheduled for IOK895, the Research paper, as each student will work at his/her own pace with the guidance of a supervisor. Support sessions will be added during 2019 to provide additional guidance.

## 4 COURSEWORK METHODOLOGY

The education method consists of a virtual classroom as well as a welcoming session and contact sessions. The contact sessions will consist of **two block sessions per semester** for the first three semesters (January 2018 to June 2019). Subject experts will be co-presenting as guest lecturers. It is therefore vital for all students to attend these sessions as information will be shared that is not available in textbooks.

The virtual classroom will be managed via the Internet. The UP programme, called ClickUP, will be used for the following:

- All content related to a specific module will be posted on ClickUP. These will include course material, video images and presentations.
  - All communication will be managed via ClickUP and may include announcements, contact with the lecturer, submitting of assignments (\*), informal discussions between students and formal group communication.
  - The creation of a group for the purpose of a group assignment.
- (\*) – *It is important to note that all assignments will be tested for plagiarism. A formal document explaining this will be made available on ClickUP and discussed at the first meeting.*

## **5 ASSESSMENT**

### **5.1 Course work modules**

It will be expected of students to submit case studies or assignments, formal and informal, individual and group projects, during the semester and for examination purposes. This information will be shared during the first meeting in January and communicated on ClickUP in the various modules. As this is on a master's level students are expected to prioritise their studies and pass all modules in the first attempt to be allowed to progress to the next level. The notional hours allocated to the various modules is an indication of how much time should be spend on each module and students are expected to continuously work on their progress to ensure successful completion in the expected time.

### **5.2 Research component of the degree**

During the first year, 2018, students will be exposed to various research methods in the Research methodology module (NME806), in the second year, 2019, students will be expected to work on a research paper at their own pace. Each student will be assigned to a research supervisor based on the research topic. This is compulsory for all students and forms a critical part of the Master's degree. This module could be considered to be the most important module in the degree as the outcome of a master's study is for the student to show he/she can do independent research. The research article is also the module that require the most effort (600 hours of national learning) on a continuous basis to ensure successful completion. The research component is the most challenging part of the degree as it require continuous commitment from the student until the completion of the research article.

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