



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.

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

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.

A limited number of students will be admitted.

Credits from short courses (for short courses completed at Enterprises University of Pretoria (EUP))

The Unit for Forensic Accounting has developed an initiative in terms of which it is envisaged that a number of short courses offered at EUP may be deemed as equivalent modules on the postgraduate programmes offered by the said Unit.

Only three modules in the Postgraduate Diploma in Investigative and Forensic Accounting could be replaced by credits earned from 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 credit bearing short courses, therefore entails that a student – who otherwise qualifies and is selected for any of these formal programmes – will receive credits in respect of the equivalent modules offered in the Postgraduate Diploma in Investigative and Forensic Accounting.

The said initiative is geared towards delegates who have a university degree and who complete the relevant credit bearing short course.

The following short courses presented at EUP, as set out in Column A of the following schedule, may bear credit in respect of the corresponding module as set out in Column B of the following schedule:

Column A	Column B
Short course (EUP)	Module (postgraduate diploma)
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 and Investigation	FRA 705 Money Laundering Detection and Investigation
Course in Investigation of Civil Disputes	FRA 706 Investigation of Civil Disputes
Course in Investigation and Management of Cyber and Electronic Crime	FRA 707 Investigation and Management of Cyber and Electronic Crime
Course in Interviewing Skills for Fraud Examiners and Auditors	FRA 708 Interviewing Skills for Fraud Examiners and Auditors
Course in Prevention and Detection of Corruption and Procurement Fraud	FRA 709 Prevention and Detection of Corruption and Procurement Fraud
Course in Basic Financial Investigation	FRA 710 Basic Financial Investigation

Credits from short courses can only be obtained where the following requirements have been met:

- The student must have obtained at least a final mark of 60% in the corresponding credit bearing short course.
- The student must have completed the corresponding credit bearing short course within a period of three years before the date of enrolment for the Postgraduate Diploma in Investigative and Forensic Accounting.

Compulsory and elective modules

A student must complete three core/compulsory modules and three elective modules.

The abovementioned modules FRA701, FRA 702 and FRA 703 are core/compulsory modules, whereas the student must then enrol for any three of the other modules (FRA 704 to FRA 710).

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 conducted over five days and will deal with each of the respective modules. Each contact session will be presented on the same date and at the same venue as each of the abovementioned corresponding short courses. The classes will therefore be shared with delegates attending the relevant EUP short course.

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

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 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) The postgraduate diploma is conferred with distinction if a GPA of at least 75% for the six modules is obtained.
- (iv) Students must complete all modules within two years of the date of registration for the said postgraduate diploma.

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.

Students 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 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 ssc@up.ac.za

This is the only way to apply for admission to the University. You must complete this application by **30 September** in the preceding year before commencing with studies.

International students must apply on or before **31 July** in the preceding year before commencing with studies.

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. The departmental application form must be obtained from Ms Lynne van Tonder (e-mail: lynne.vantonder@up.ac.za) and returned to her before 30 September.

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.

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.saqqa.org.za.

To determine your proficiency in the English language, the International TOEFL test (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.

Please send the results of above-mentioned to:

Ms R Steenkamp

Tel: (012) 420 3347

Ronel.steenkamp@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.***

For general enquiries and a detailed brochure, please contact Ms Lynne van Tonder on +27 12 420 3407 or on email: lynne.vantonder@up.ac.za