



## Faculty of Economic and Management Sciences

Fakulteit Ekonomiese en Bestuurswetenskappe  
Lefapha la Disaense tša Ekonomi le Taolo

**BCom Hons *Internal Auditing***

**Admission requirements for 2025**

The internal audit activity is assuming ever-increasing importance in business, in both the private and the public sectors. In business, internal auditing is seen as one of the cornerstones of sound corporate governance. This makes it an exciting career choice.

An internal auditor is required to be a well-educated and professionally qualified individual, with strong all-round business acumen. To ensure that the profession continuously meets the highest standards, the internal auditing profession has its own professional body, the Institute of Internal Auditors (IIA) Global. The IIA is based in Florida in the United States of America, with an affiliated Institute in South Africa being based in Johannesburg.

The University of Pretoria's Honours degree in Internal Auditing is accredited as a Centre for Internal Auditing Excellence by the IIA Global. It is one of only 13 universities world-wide to be accredited at this level and the only programme in Africa and the Southern Hemisphere with this level of accreditation.

### **2025 Admission information for the BCom Hons *Internal Auditing***

1. Applicants must have a degree or be due to complete their degree by the end of 2024. The following 1<sup>st</sup> year courses or equivalent must have been completed as part of the undergraduate degree:
  - Financial Accounting 1 (FRK 111, 121/122)
  - Economics 1 (EKN 110, 120)
  - Statistics 1 (STK 110, 120) and one of the following:
  - Business Management 1 (OBS 114, 124) or
  - Marketing Management 1 (BEM 110, BEM 122) or
  - Public Administration 1 (PAD 112, 122) or
  - Industrial and Organisational Psychology 1 (BDO 110, 120) as approved by the Departmental Postgraduate Selection Committee in consultation with the Dean.
2. A maximum of 80 students will be allowed in the BCom Hons *Internal Auditing* programme. Students will be admitted after all applications have been received (**closing date: 31 October 2024 for internal applicants and 31 August 2024 for International applicants**) and will be admitted on the criteria mentioned below. Only complete applications, with all relevant proof of qualifications and academic records attached, will be taken into account. Please take note that the Department of Auditing reserves the right not to fill all 80 places.
3. Students must have:
  - Auditing / Internal Auditing on 3<sup>rd</sup> year level;
  - Accounting / Business Accounting on 3<sup>rd</sup> year level; and
  - Management Accounting / Financial Management on 2<sup>nd</sup> year level.
4. Specific admission requirements:
  - BCom (Financial Sciences) or BCom (Internal Auditing) or BCom (Own choice/General) – obtained from the University of Pretoria:
    - Successful completion of the relevant degree, having passed all the relevant courses listed in number 3 above.
    - An average of at least 56% for Internal Auditing and Business Accounting on 3<sup>rd</sup> year level.
    - **Students will be ranked according to academic performance – selection will commence from the highest achiever until capacity has been reached.**
    - Academic performance will be determined by the calculation of an average of the following marks: IAU 200 (or IOK 211 and IOK 221, if applicable); IAU 300 (or IOK 311 and IOK 321, if applicable); and BAC 300 (or FRK 311 and FRK 321, if applicable).

- Applicants will be categorised according to the following three strata for selection purposes:

	Academic Performance Average
First preference	> 60.0%
Second preference	56.0% - 59.9%
Third preference	< 55.9%

***Marks used for the ranking average will not consider results of special exams written in early 2025. Please take note that applicants who need to write special exams can be considered for selection, based on availability at the time when special exam results are official. As the first round of selection is normally completed before the University closes on 23 December 2024, applicants who have to write special exams in January 2025 might be placed on a waiting list.***

- BCom (Informatics) – obtained from the University of Pretoria:
    - At least 56% average for the 3<sup>rd</sup> year IAU and BAC modules.
    - Management Accounting / Financial Management on 2<sup>nd</sup> year level can be replaced with Informatics.
  - BCom (Accounting Sciences) – obtained from the University of Pretoria:
    - Successful completion of your Accounting degree.
    - Subject to interview outcome, where applicable.
  - Students who obtained their undergraduate degrees from **other** Universities:
    - Students must write an admission examination in December 2024/January 2025 (**You will be notified if you qualify and the scope and all relevant details will then be confirmed with you via email**).
    - Applications will only be considered if the applicant passed the admission examination.
    - Students must have a degree on NQF level 7 (BCom, B.Tech or Advanced Diploma).
    - Financial Accounting, Auditing/Internal Auditing on final (3<sup>rd</sup>) year level and Financial Management / Management Accounting on 2<sup>nd</sup> year level as well as the core modules or equivalents mentioned in number 1.
    - **The Department of Auditing reserves the right to give preference to students who obtained their undergraduate degree at the University of Pretoria, in case of capacity limitations.**
    - **The Department of Auditing also reserves the right to cancel the admission examination should programme capacity be reached prior to the scheduled examination date.**
5. Part-time students:
- Part-time applications **will no longer be considered**.
6. Please note that averages for selection purposes **are NOT rounded up**.
7. Additional criteria that will be considered for selection purposes include:
- whether BCom Hons *Internal Auditing* was the applicant's first or second choice;
  - the enrolment period of the applicant for the relevant undergraduate degree (3 years are preferred);

- whether the applicant obtained their undergraduate degree without supplementary or special examinations; and
  - whether the applicant achieved a final mark of above 56% for all internal auditing/auditing modules.
8. A formal interview may be conducted by the selection panel prior to selection, if deemed necessary.
  9. Registered BCom Hons *Internal Auditing* students are not allowed to work full time **and** study full time. Students are, however, allowed to work part-time, provided that the total hours do not exceed 25 hours per week and work time does not interfere with academic activities, such as classes and group assignments. Note that although most classes will be in the afternoon, some compulsory meetings may from time to time be scheduled for the mornings (or for an entire day).
  10. Please note that regardless of meeting the aforementioned minimum requirements, the coordinator in conjunction with the admissions committee reserves the right to request any applicant to write and pass the admission examination, if deemed necessary.
  11. Please also note, that should an applicant be provisionally selected for the course pending the outcome of a special examination result late in January, such students will not be able to register until all conditions have been met. This may have an impact on the student's ability to attend class, as access to campus is only granted to registered students and classes may commence sooner than the official scheduled start of classes.
  12. Non-South African applicants must also take note that the Department of Auditing does not take responsibility for delays in the visa application process. Classes normally commence at the beginning of February 2025 (or earlier if communicated by the Department of Auditing), and it is the student's own responsibility to stay up-to-date with missed classes. In addition, no alternative arrangements can be made for missed assessments due to late registration. **Therefore, make sure that you start the visa application process as early as possible.**
  13. Some applicants may also be placed on a waiting list for selection. These applicants will be notified no later than 31 January 2025.
  14. **Should you be selected for this programme, please note that all BCom Hons *Internal Auditing* students are required to have a laptop or computer as well as a reliable internet connection with sufficient data to facilitate on-line teaching and learning activities.**
  15. **Please take note that all correspondence with applicants will be done via email. Please make sure that you write your preferred email address very clearly on the departmental application form. In addition: if you have not received any communication from us by 15 December 2024 please send an enquiry to [internalaudit@up.ac.za](mailto:internalaudit@up.ac.za) – as this might be an indication of a mistyped email address.** The Department of Auditing does not accept any responsibility for a lack of communication due to errors in email addresses.

## **How to apply:**

The following process should be followed:

- Step 1: Apply on-line at UP. Students currently enrolled at UP can use their Student Portal: Self-service: Internal Application. Students not enrolled for 2024 at UP apply via the UP web: [www.up.ac.za](http://www.up.ac.za). **Please take note– your application will be rejected if the application is not complete - with all the required documentation added - prior to the deadline. SAQA certification of qualifications obtained outside South Africa is compulsory.**
- Step 2: Complete the Departmental Application form (UP students should see the IAU 300 ClickUP site, other students can request the forms via e-mail at [internalaudit@up.ac.za](mailto:internalaudit@up.ac.za)). The form can be submitted by email to [internalaudit@up.ac.za](mailto:internalaudit@up.ac.za) or submitted manually at the Department of Auditing to the IAEP administrator in EMS 4-93 during the following consulting hours: Mondays to Thursdays between 9:00 and 12:00. Queries in this regard can be addressed to the aforementioned email address or on 012 420 5298 or 012 420 4427. **Please take note that this is a supplementary application form – your application will be rejected if the application form is not complete and you did not apply on-line (step 1) as well prior to the deadline.**
- Step 3: After applications have closed on **31 October 2024 for internal applicants and 31 August 2024 for International applicants**, candidates may be contacted for interviews in November and December, if deemed necessary.
- Step 4: After final results (where applicable) for 2024-degree courses have been released, candidates will be informed on whether they have been admitted, or are required to write an admission examination. Non-UP students should send their final results to UP Faculty Admin.
- Step 5: Admission test details will be provided to non-UP students and the date and venue confirmed for December 2024 (if applicable).
- Step 6: January 2025, final admission done based on admission test results and places available (if applicable).

Course starts at the **beginning of February 2025**.

***You are kindly requested to notify us at [internalaudit@up.ac.za](mailto:internalaudit@up.ac.za) if you wish to withdraw your application during the selection process.***

**Other contact details for more information (please FIRST contact the IAEP administrator at the details listed in step 2 and if you obtain no response within two business days THEN ONLY contact the person listed below):**

Ms Naomi Wilkinson  
Acting Coordinator: Internal Auditing  
E-mail: [naomi.wilkinson@up.ac.za](mailto:naomi.wilkinson@up.ac.za)

***See frequently asked questions on the next page***

## **FREQUENTLY ASKED QUESTIONS**

**1. Do I qualify for BCom Hons *Internal Auditing*?**

Refer to the admission requirements in the document. The admission requirements differ depending on what degree you have and where you completed your degree.

**2. Can I apply for BCom Hons *Internal Auditing* if I did my degree at another University than UP?**

Yes, however you will be required to write and pass the admissions examination in December, before your application will be considered.

**3. Do I qualify for BCom Hons *Internal Auditing* with a BTech degree or an Advanced Diploma?**

Yes, however you will be required to write and pass the admissions examination in December, before your application will be considered.

**4. Do I qualify for BCom Hons *Internal Auditing* with a National Diploma?**

Unfortunately not, you need to have a BCom or BTech degree for your application to be considered.

**5. Can I register for BCom Hons *Internal Auditing* on a part time basis?**

Unfortunately not. As of 2019 part-time applications will not be considered. BCom Hons *Internal Auditing* is designed to be a full-time course with all classes during the day.

**6. Can I work and study full time at the same time?**

Unfortunately not. Students are, however, allowed to work on a part-time basis (max 25 hours per week), but no exemption of classes can be granted.

**7. Can I work on a part-time basis if I am registered as a full-time student?**

Yes, honours students are allowed to work for no more than 25 hours per week, provided that the work time does not interfere with academic activities, such as classes and group assignments.

**8. How will my average be calculated for selection purposes?**

The average to be used for selection will be calculated based on the following modules: IAU 200 (or IOK 211 and IOK 221); IAU 300 (or IOK 311 and IOK 321); and BAC 300 (or FRK 311 and FRK 321).

**9. How will my academic performance category be determined?**

Refer to point 4 of this document. It will depend on your average as calculated for selection purposes. For example, a student with an average of 59.6% for the above-mentioned modules will fall in the second preference category. **Please note that averages are not rounded up.**

**10. How often will I have to attend classes as a full-time student?**

Classes will be from Monday to Thursday between 14:30 and 17:30 with some classes extending until 19:00. A hybrid model might be followed where some classes can be on-line and some classes can be on campus.

**11. What modules will I have to register for if I get selected for the programme?**

The BCom Hons *Internal Auditing* programme consists of the following modules:

<b>Module Code</b>	<b>Module Description</b>	<b>Module Duration</b>
IAU 700	Research in Internal Auditing	Year Module
IAU 701	Applied Internal Auditing	Year Module
IAU 702	Information Technology Risk, Control and Audit	Year Module
IAU 703	Risk Management and Fraud Deterrence	Year Module
IAU 704	Internal Financial Control	Year Module
BKM 780	Business and Administrative Communication	1 <sup>st</sup> Semester Module

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