



# Department of Auditing

**BComHons specialising in Internal Auditing**

**Admission requirements for 2026**

### **Brief description of programme**

The BComHons specialising in Internal Auditing programme is a one-year, full-time postgraduate programme, designed to equip students with advanced skills in internal auditing, amongst others. The programme holds the esteemed Centre for Internal Auditing Excellence accreditation from the Global Institute of Internal Auditors (IIA), making it one (1) of only 13 (thirteen) programmes in the world with this level of accreditation. Being selected for the programme is a highly competitive process.

The programme consists of the following modules:

- Research in Internal Auditing (IAU 700)
- Applied Internal Auditing (IAU 701)
- Information Technology Risk, Control, and Audit (IAU 702)
- Risk Management and Fraud Deterrence (IAU 703)
- Internal Financial Control (IAU 704)
- Business and Administrative Communication (BKM 780)

The programme focuses on developing critical thinking, analytical abilities, and ethical decision-making, preparing graduates for careers as internal auditors in various industries. The programme's international endorsement enhances employability, with many students receiving job offers even before completing this degree programme. Notably, most students secure a two-week internship during their studies, gaining valuable practical experience.

### **2026 Admission information for BComHons specialising in Internal Auditing**

This document should be read in conjunction with the Faculty of Economic and Management Sciences Postgraduate Admission Regulations.

#### **Minimum admission requirements**

1. Relevant BCom degree, with Auditing or Internal Auditing (or equivalent module) and Financial Accounting (or equivalent module) at final-year level with an average of at least 56% for Auditing or Internal Auditing (or equivalent module) at final-year level and an average of at least 56% for Financial Accounting (or equivalent module) at final-year level and Financial Management (or equivalent module) passed at second-year level.

Or

BCom specialising in Informatics degree, with Internal Auditing and Business Accounting at final-year level with an average of at least 56% each for Internal Auditing and Business Accounting at final-year level.

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

	<b>Academic Performance Average (Accounting and Auditing marks ONLY)</b>
First preference	> 60.0%
Second preference	56.0% - 59.9%
Third preference	< 55.9%

***Marks used for the ranking average (Accounting and Auditing marks only are used) will initially not consider results of special exams written early in 2026. Please take note that applicants who need to write special exams may 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 2025, applicants who are part of the second round and those who have to write special exams in January 2026 will, most probably, be placed on a waiting list (depending on their ranking average).***

- Students who obtained their undergraduate degrees from **other** Universities:
  - Students might be required to write an admission examination in December 2025/January 2026 (**You will be notified if you qualify for the admission examination 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, BTech 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.**
- 3. A maximum of 84 students will be allowed in the BComHons specialising in Internal Auditing programme. Students will be selected after all applications have been received (**closing date: 31 October 2025 for internal applicants and 31 August 2025 for International and external (non-UP) applicants**) and will be admitted on the criteria mentioned in this document. Only complete applications, with all relevant proof of qualifications and academic records attached, will be considered. Please take note that the Department of Auditing reserves the right not to fill all possible places.
- 4. Part-time students:
  - Part-time applications **will NOT be considered**.
- 5. Please note that averages for selection purposes **are NOT rounded up**.
- 6. Additional criteria that will be considered for selection purposes include:
  - whether BComHons specialising in 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 repeated their third-year core modules to obtain better grades;
  - 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.
- 7. A formal interview may be conducted by the selection panel prior to selection, if deemed necessary.
- 8. Registered BComHons specialising in 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 working 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 or lectures may from time to time be scheduled for the mornings (or for an entire day).

9. 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.
10. Please also note, that should an applicant be provisionally selected for the programme 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 during the early part of the year, as access to campus is only granted to registered students and classes may commence sooner than the official scheduled start of classes according to the UP calendar.
11. Non-South African applicants must also take note that the Department of Auditing does not take responsibility for delays associated with the visa application process. Classes normally commence at the beginning of February 2026 (or earlier if so 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.**
12. Some applicants may also be placed on a waiting list for selection. These applicants will be notified of the final outcome of their selection by no later than 31 January 2026.
13. **Should you be selected for this programme, please note that all BComHons specialising in Internal Auditing students are required to have a laptop or desktop computer as well as a reliable internet connection with sufficient data to facilitate on-line teaching and learning activities. This is not negotiable.**
14. **Please take note that all correspondence with applicants will be done via email. Kindly ensure 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 23 December 2025 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 at UP during 2025, 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 – this means 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. **Please take note that this is a supplementary application form – your application will be rejected if the departmental 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 2025 for internal applicants and 31 August 2025 for International and external (non-UP) applicants**, candidates may be contacted for interviews in November and December, if deemed necessary.
- Step 4: After final results (where applicable) for 2025-degree modules 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 examination details will be provided to non-UP students and the date and venue confirmed for December 2025 (if applicable).
- Step 6: January 2026, final admission done based on admission test/special examination results and places available (if applicable).

Course starts at the **beginning of February 2026**.

***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 BComHons specialising in 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 BComHons specialising in 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. **Please note: 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.**

**3. Do I qualify for BComHons specialising in 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. **Please note: 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.**

**4. Do I qualify for BComHons specialising in 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 BComHons specialising in Internal Auditing on a part-time basis?**

Unfortunately not. BComHons specialising in Internal Auditing is designed to be a full-time course with all classes during the day on a contact basis (face-to-face on campus).

**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 academic performance category be determined?**

Refer to number 2 on page 2. It will depend on your average as calculated for selection purposes. For example, a student with an average of 59.6% for the relevant modules will fall in the second preference category. **Please note that averages are not rounded up and further selection criteria applies.**

**9. 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 (only in extreme circumstances) and most/all classes can/will be on campus.

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

The BComHons specialising in 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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