Universiteit van Pretoria Jaarboek 2017

BComHons Interne Ouditkunde (07240082)

Duur van studie	1 jaar
Totale krediete	129
Kontak	Mr JO Janse van Rensburg u02629860@tuks.co.za +27 (0)124203356

Programinligting

*Hierdie inligting is slegs in Engels beskikbaar.

Toelatingsvereistes

- A relevant BCom degree
- Auditing/Internal Auditing, Financial Accounting and Financial Management on 3rd year level
- For BCom Informatics students - Internal Auditing and Financial Accounting on 3rd year level

A formal interview will be conducted by the programme coordinator and one senior lecturer.

1. Registration for a second field of study With reference to General Regulation G.6, a student who has already completed a bachelor of honours degree at this or another university, may, with the permission of the Dean, register for another degree, subject to the regulations applicable to the field of study in question and to any other stipulations the Dean may prescribe on the condition that there shall be no overlap in the course content of the first degree and the second degree. Such a concession may be withdrawn by the Dean/Deans if the student does not perform satisfactorily.

2. Acknowledgement of modules

2.1. Subject to the stipulations of G.22.1, G.23.2 and the Joint Statute, a Dean may acknowledge modules passed at another tertiary institution or at this University in a department other than that in which the honours study is undertaken for the honours degree – provided that at least half of the required modules for the degree in question are attended and passed at this university.

2.2. If there is overlap in the course content of the degree for which the student wishes to enrol or is enrolled and a degree already conferred, the Dean may not acknowledge any modules that form part of the degree already conferred.

Addisionele vereistes

1. **Registration for a second field of study**

With reference to General Regulation G.6, a student who has already completed a bachelor of honours degree at this or another university, may, with the permission of the Dean, register for another degree, subject to the regulations applicable to the field of study in question and to any other stipulations the Dean may prescribe on the condition that there shall be no overlap in the course content of the first degree and the second degree. Such

a concession may be withdrawn by the Dean/Deans if the student does not perform satisfactorily.

2. **Acknowledgement of modules**

a. Subject to the stipulations of G.22.1, G.23.2 and the Joint Statute, a Dean may acknowledge modules passed at another tertiary institution or at this University in a department other than that in which the honours study is undertaken for the honours degree – provided that at least half of the required modules for the degree in question are attended and passed at this university.
b. If there is overlap in the course content of the degree for which the student wishes to enrol or is enrolled and a degree already conferred, the Dean may not acknowledge any modules that form part of the degree already conferred.

Ander programspesifieke inligting

Prerequisites for all the Internal Auditing modules will be determined by the head of the department (modules passed and practical experience will be considered).

Eksamens en slaagvereistes

In calculating marks, General Regulation G12.2 applies.
Subject to the provisions of General Regulation G.26, a head of a department determines, in consultation with the Dean

- when the honours examinations in his/her department will take place, provided that:

i. honours examinations which do not take place before the end of the academic year, must take place no later than 18 January of the following year, and all examination results must be submitted to the Student Administration by 25 January; and
ii. honours examinations which do not take place before the end of the first semester, may take place no later than 15 July, and all examination results must be submitted to the Student Administration on or before 18 July.

- 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;
- NB: For the purpose of this provision, the phrase "not sit for an examination more than twice in the same subject" as it appears in General Regulation G.18.2, implies that a candidate may not be admitted to an examination in a module, including a supplementary examination, more than three times.
- the manner in which research reports are prepared and examined in his department.

NB: Full details are published in each department's postgraduate information brochure, which is available from the head of department concerned. The minimum pass mark for a research report is 50%. The provisions regarding pass requirements for dissertations contained in General Regulation G.12.2 apply mutatis mutandis to research reports.

Subject to the provisions of General Regulation G.12.2.1.3, the subminimum required in subdivisions of modules is published in the study guides, which is available from the head of department concerned.

Kurrikulum: Finale jaar

Minimum krediete: 120

Kernmodules

Internal financial control 704 (IOK 704)

Modulekrediete	20.00
Voorvereistes	IOK 311, 321 of ODT 300 en FRK 311, 321 of FRK 300 en FBS 210, 220 of FBS 212, 222 of FBS 200
Kontaktyd	28 lesings
Onderrigtaal	Module word in Engels aangebied
Akademiese organisasie	Ouditkunde
Aanbiedingstydperk	Jaar

Module-inhoud

*Hierdie inligting is slegs in Engels beskikbaar.

Financial accounting and Financial management and the application of financial auditing by the internal auditor.

Navorsingsverslag 700 (IOK 700)

Modulekrediete	30.00
Voorvereistes	IOK 311, 321 or ODT 300
Kontaktyd	Twee lesings
Onderrigtaal	Module word in Engels aangebied
Akademiese organisasie	Ouditkunde
Aanbiedingstydperk	Jaar

Module-inhoud

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Application of research skills and knowledge in the form of a research report completed under supervision.

Besigheids- en administratiewe kommunikasie 780 (BKM 780)

Modulekrediete	10.00
Voorvereistes	Geen voorvereistes.
Kontaktyd	1 lesing per week
Onderrigtaal	Module word in Engels aangebied
Akademiese organisasie	Afdeling Kommunikasiebestuur
Aanbiedingstydperk	Semester 1

Module-inhoud

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The overall objective of the module is to acquaint the learner with the most important business communication aspects that a manager will have to be familiar with in the business environment.
The specific objectives of the module are to:
• Discuss the building blocks of effective communication messages in business;
• Learn how to compose letters and memos in the business environment;
• Examine the role of interpersonal and group communication in the business environment;
• Learn how to plan, propose and write reports;
• Make public presentations and
• Write job résumés and examine the realm of job interviews.

Applied internal auditing 701 (IOK 701)

Modulekrediete	20.00
Voorvereistes	IOK 311, 321 of ODT 300
Kontaktyd	28 lesings
Onderrigtaal	Module word in Engels aangebied
Akademiese organisasie	Ouditkunde
Aanbiedingstydperk	Jaar

Module-inhoud

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Internal Auditing

Information technology risk, control and audit 702 (IOK 702)

Modulekrediete	20.00
Voorvereistes	IOK 311, 321 of ODT 300
Kontaktyd	28 lesings
Onderrigtaal	Module word in Engels aangebied
Akademiese organisasie	Ouditkunde
Aanbiedingstydperk	Jaar

Module-inhoud

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Information technology risk, control and audit.

Risk management and forensic accounting for internal auditors 703 (IOK 703)

Modulekrediete	20.00
Voorvereistes	IOK 311, 321 of ODT 300 en FRK 311, 321 of FRK 300
Kontaktyd	28 lesings

Onderrigtaal	Module word in Engels aangebied
Akademiese organisasie	Ouditkunde
Aanbiedingstydperk	Jaar

Module-inhoud

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Risk management, risk- based auditing and forensic accounting and investigation.

Die inligting wat hier verskyn, is onderhewig aan verandering en kan na die publikasie van hierdie inligting gewysig word.. Die Algemene Regulasies (G Regulasies) is op alle fakulteite van die Universiteit van Pretoria van toepassing. Dit word vereis dat elke student volkome vertroud met hierdie regulasies sowel as met die inligting vervat in die Algemene Reëls sal wees. Onkunde betrefffende hierdie regulasies en reels sal nie as ‘n verskoning by oortreding daarvan aangebied kan word nie.