University of Pretoria Yearbook 2017

MPhil Internal Auditing (Coursework) (07255231)

Duration of study	1 year
Total credits	180
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Programme information

- Entrance to the programme is based on internal audit experience, and the tertiary and professional qualifications of each individual.
- The programme will be offered on a part-time basis over a two-year period within four semesters.
- The education method will consist of a virtual classroom as well as contact sessions of two block sessions (Thursday to Sunday) per semester. World-class subject experts will be co-presenting as guest lecturers.
- Contact sessions will be at either GIBS or UP (ESAA courses included).
- Examinations will be in the format of case studies which will be assessed by practitioners.
- A research article has to be submitted during the final semester to an accredited journal.

Due to capacity constraints, there are not an intake of new students for every degree every year. It remains the applicant's responsibility to ensure that the degree they wish to apply for, will indeed be offered. In addition to the fields of specialisation, options are offered under the various specialisation fields, eg MPhil Accounting Sciences with an option in Fraud Risk Management, which enables the candidate to make a selection and expand specific focus areas within the existing fields of specialisation.

Admission requirements

Relevant BCom Honours degree and a CIA or CA qualification

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. Therefore individuals from all backgrounds working in internal auditing will be considered.

Although selection of students is not restricted to individuals with a bachelor's degree in commerce, the following is a guidance of the minimum requirements:

- A three-year degree with a recognised audit-related professional qualification and a minimum of five years' internal audit experience in a senior position*; or
- A four-year degree with a recognised audit-related professional qualification and a minimum of three years' internal audit experience in a senior position*; or
- An honours degree in an audit-related field with a recognised audit-related professional qualification and a minimum of two years' internal audit experience in a senior position*.
- The head of the department has the right to prescribe any additional modules at honours level to ensure that the candidate complies with the requirements.
- All additional modules serve as prerequisite for acceptance into the degree programme.

* *Commonly referred to as Senior Internal Auditor or Internal Audit Manager*

- A candidate may be refused admission to a master's degree by the head of the department if he/she does not comply with the standard of competence in the subject as determined by the department – with the proviso that a candidate who does not comply with the required level of competence, may be admitted, provided that he/she completes additional study assignments and/or examinations.
- The head of department concerned may set additional admission requirements.
- Specific departments have specific requirements for admission.
- The number of students will be determined in line with the growth strategy of the University of Pretoria as approved by the Executive.
- Allowance will be made for the diversity profile of students.
- A completed Postgraduate Diploma in Economic and Management Sciences (07220026) can also be considered for admission to the Master's programme in Entrepreneurship.

Additional requirements

1. A candidate may be refused admission to a master's degree by the head of the department if he/she does not comply with the standard of competence in the subject as determined by the department – with the proviso that a candidate who does not comply with the required level of competence, may be admitted, provided that he/she completes additional study assignments and/or examinations.
2. The head of department concerned may set additional admission requirements.
3. Specific departments have specific requirements for admission.
4. The number of students will be determined in line with the growth strategy of the University of Pretoria as approved by the Executive.
5. Allowance will be made for the diversity profile of students.
6. A completed Postgraduate Diploma in Economic and Management Sciences can also be considered for admission to the Master's programme in Entrepreneurship.

Examinations and pass requirements

The pass mark for both a dissertation and a mini-dissertation is 50%. The provisions regarding pass requirements for dissertations, contained in General Regulation G.12.2, apply mutatis mutandis to mini-dissertations. A pass mark of at least 50% is required in the examination of each module.

Research information

Dissertations/mini-dissertations/research reports, curricula and modules

1. The degree programme requires that a dissertation/mini-dissertation/research article must be submitted in a field of study chosen from the fields covered for the honours degree, provided that the Dean may, on the recommendation of the head of department concerned, approve the replacement of the required dissertation by the successful completion of a prescribed number of module credits and a mini-dissertation/research article.
2. Information on modules, credits and syllabi is available, on request, from the head of department concerned.
3. A module in Research Methodology is compulsory in all programmes. The Dean may, on the recommendation of the head of department concerned, waive the prerequisites.
4. Sufficient number of bound copies of the thesis/dissertation must be submitted to the Head: Student Administration for examination, after permission is granted by the supervisor.

Article for publication

A dean may require, before or on submission of a dissertation, the submission of a draft article for publication to the supervisor. The draft article should be based on the research that the student has conducted for the dissertation and be approved by the supervisor concerned. The supervisor should then have the opportunity to take the paper through all the processes of revision and resubmission as may be necessary and/or appropriate in order to achieve publication.

Submission of dissertation

A dissertation is submitted to the Head: Student Administration, before the closing date for the various graduation ceremonies as announced annually.

For examination purposes, a student must, in consultation with the supervisor, submit a sufficient number of bound copies of the dissertation, printed on good quality paper and of good letter quality, to the Head: Student Administration. Permission to submit the dissertation in unbound form may be obtained from the supervisor concerned on condition that a copy of the final approved dissertation is presented to the examiners in bound format or electronic format.

In addition to the copies already mentioned, each successful student must submit a bound paper copy as well as two electronic copies of the approved dissertation to the Head: Student Administration in the format specified by the faculty and in accordance with the minimum standards set by the Department of Library Services, before 15 February for the Autumn graduation ceremonies and before 15 July for the Spring graduation ceremonies, failing which the degree will only be conferred during a subsequent series of graduation ceremonies.

Curriculum: Final year

Minimum credits: 180

Core modules

Internal auditing 812 (IOK 812) - Credits: 10.00
Internal auditing 813 (IOK 813) - Credits: 10.00
Advanced internal auditing 814 (IOK 814) - Credits: 15.00
Organisational behaviour/industrial psychology 817 (IOK 817) - Credits: 10.00
Internal auditing 821 (IOK 821) - Credits: 10.00
Internal auditing 823 (IOK 823) - Credits: 10.00
Research methodology 806 (NME 806) - Credits: 0.00
Advanced internal auditing 811 (IOK 811) - Credits: 15.00
Internal auditing 815 (IOK 815) - Credits: 10.00
Internal auditing 816 (IOK 816) - Credits: 10.00
Internal auditing 822 (IOK 822) - Credits: 10.00

Elective modules

Forensic auditing 819 (IOK 819) - Credits: 10.00
Value-for-money and strategic compliance auditing 820 (IOK 820) - Credits: 10.00

The information published here is subject to change and may be amended after the publication of this information. The General Regulations (G Regulations) apply to all faculties of the University of Pretoria. It is expected of students to familiarise themselves well with these regulations as well as with the information contained in the General Rules section. Ignorance concerning these regulations and rules will not be accepted as an excuse for any transgression.