University of Pretoria Yearbook 2019

PGDip Investigative and Forensic Accounting (07220035)

Minimum duration of study	1 year
Total credits	120
Contact	Mrs L van Tonder lynne.vantonder@up.ac.za +27 (0)124203407

Programme information

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 5 (five) days and will deal with each of the respective modules.

A number of credit bearing short courses on are offered by the Unit for Forensic Accounting within the Department of Auditing which hold articulation possibilities towards the postgraduate programmes offered by the Unit.

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 Bachelor's degree in Law. Other relevant Bachelor's degrees may be considered subject to the applicant's work experience and the approval of the Postgraduate Committee of the Department of Auditing.

Additional requirements

1. The Dean has the right of authorisation regarding matters not provided for in the General Regulations or Faculty Regulations.
2. Only selected candidates will be allowed to register for a Postgraduate Diploma.
3. The department concerned reserves the right not to present a programme during a specific period or to limit the number of candidates admitted.
4. The presentation of the programme is subject to the admission of a minimum number of candidates.

Other programme-specific information

Credits from short courses. (For credit-bearing short courses completed at Enterprises University of Pretoria)

A maximum of 50% of the course content of the Postgraduate Diploma in Investigative and Forensic Accounting could be substituted by equivalent credit bearing short courses. This means that a short course delegate can utilise up to three credit- bearing short courses to substitute modules in the Postgraduate Diploma in Investigative and Forensic Accounting. 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 short courses, therefore entail that a student - who would otherwise qualify and be selected for the Postgraduate Diploma in Investigative and Forensic Accounting programme receives 20 credits in respect of each equivalent module offered in the said Postgraduate Diploma in Investigative and Forensic Accounting.

The said initiative is geared towards delegates who already have a University degree and who successfully complete the relevant short courses and additional assessments.

The following short courses presented or to be presented at Enterprises University of Pretoria, as set out in Column A of the following schedule, may bear credit in respect of the corresponding module set out in Column B:

Column A **Short course (Enterprises University of Pretoria)**	**Column B** **Module (Postgraduate Diploma)**
Economic Crime Schemes	FRA 701 Economic Crime Schemes
Fraud Risk Management	FRA 702 Fraud Risk Management
Investigation of Financial Crime	FRA 703 Investigation of Financial Crime
Law for Commercial Forensic Practitioners	FRA 704 Law for Commercial Forensic Practitioners
Money Laundering Detection and Investigation	FRA 705 Money Laundering Detection and Investigation
Investigation of Civil Disputes	FRA 706 Investigation of Civil Disputes
Investigation and Management of Cyber and Electronic Crime	FRA 707 Investigation and Management of Cyber and Electronic Crime
Interviewing Skills for Fraud Examiners and Auditors	FRA 708 Interviewing Skills for Fraud Examiners and Auditors
Prevention and Detection of Corruption and Procurement Fraud	FRA 709 Prevention and Detection of Corruption and Procurement Fraud
Basic Financial Investigation	FRA 710 Basic Financial Investigation

Students may transfer credits towards three selected modules of the Postgraduate Diploma in Investigative and Forensic Accounting, if they comply with the following prerequisites:

- Meet the admission requirements of the Postgraduate Diploma in Investigative and Forensic Accounting programme.
- Completed a research report and passed an examination in the specific module.
- Completed the equivalent credit-bearing short course within three (3) years of registration for the Postgraduate Diploma in Investigative and Forensic Accounting.

Please note: For more information concerning the Postgraduate Diploma in Investigative and Forensic Accounting, please consult the departmental brochure available on request from Mrs Lynne van Tonder, tel: 012 420 3407, lynne.vantonder@up.ac.za.

Candidates who do not have an honours degree in the Financial Management Sciences, or an LLB degree, but who successfully complete this programme, will be considered for admission to the MPhil in Accounting Sciences with an option in Fraud Risk Management. Such applicants must, however, meet the other criteria for admission to the MPhil degree programme.

Examinations and pass requirements

i. A total of six assignments (one in each of the three compulsory modules and one in each of the three elective modules) are submitted during the duration of the programme. The assignment will contribute 40% of the final mark for each module.
ii. Six examinations (in each of the three compulsory modules and in each of the three elective modules) are

written. The examination 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. Students must complete all modules within two (2) years of the date of registration for the said Postgraduate Diploma.

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 examinations for the Postgraduate Diploma in his/her department will take place, provided that:

i. examinations for the Postgraduate Diploma 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. examinations for the Postgraduate Diploma 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 relevant head of department. 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 are available from the relevant head of department.

Curriculum: Final year

Minimum credits: 120

Core modules

Economic crime schemes 701 (FRA 701) - Credits: 20.00
Fraud risk management 702 (FRA 702) - Credits: 20.00
Investigation of financial crime 703 (FRA 703) - Credits: 20.00

Elective modules

Law for commercial forensic practitioners 704 (FRA 704) - Credits: 20.00
Money laundering detection and investigation 705 (FRA 705) - Credits: 20.00
Investigation of civil disputes 706 (FRA 706) - Credits: 20.00
Investigation and management of cyber and electronic crime 707 (FRA 707) - Credits: 20.00
Interviewing skills for fraud examiners and auditors 708 (FRA 708) - Credits: 20.00
Prevention and detection of corruption and procurement fraud 709 (FRA 709) - Credits: 20.00
Basic financial investigation 710 (FRA 710) - Credits: 20.00

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.