# University of Pretoria Yearbook 2019

# BComHons Internal Auditing (07240082)

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| **Minimum duration of study** | 1 year |
| **Total credits** | 120 |
| **Contact** | Mr JO Janse van Rensburg u02629860@tuks.co.za +27 (0)124203356 |

## Admission requirements

- A relevant BCom degree
- Auditing/Internal Auditing, Financial Accounting on 3rd year level and Financial Management on 2nd year level
- For BCom Informatics students - Internal Auditing and Financial Accounting on 3rd year level

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 Such a concession may be withdrawn by the Dean/Deans if the student does not perform satisfactorily.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

## Other programme-specific information

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

## Examinations and pass requirements

In calculating marks, General Regulation G12.2 applies.
Subject to the provisions of General Regulation G.26, a head of 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 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 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/her 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 is available from the relevant head of department.

# Curriculum: Final year

**Minimum credits: 120**

## Core modules

### Business and administrative communication 780 (BKM 780)

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| **Module credits** | 10.00 |
| **Prerequisites** | No prerequisites. |
| **Contact time** | 1 lecture per week |
| **Language of tuition** | Module is presented in English |
| **Department** | Division of Communication Management |
| **Period of presentation** | Semester 1 |

**Module content**

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.

### Research report: Internal auditing 700 (IOK 700)

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|---|---|
| **Module credits** | 30.00 |
| **Prerequisites** | IOK 311, 321 or ODT 300 |
| **Contact time** | Two lectures |
| **Language of tuition** | Module is presented in English |
| **Department** | Auditing |
| **Period of presentation** | Year |

**Module content**

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

### Applied internal auditing 701 (IOK 701)

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|---|---|
| **Module credits** | 20.00 |
| **Prerequisites** | IOK 311, 321 or ODT 300 |
| **Contact time** | 28 lectures |
| **Language of tuition** | Module is presented in English |

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|---|---|
| **Department** | Auditing |
| **Period of presentation** | Year |

**Module content**

Internal auditing.

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

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|---|---|
| **Module credits** | 20.00 |
| **Prerequisites** | IOK 311, 321 or ODT 300 |
| **Contact time** | 28 lectures |
| **Language of tuition** | Module is presented in English |
| **Department** | Auditing |
| **Period of presentation** | Year |

**Module content**

Information technology risk, control and audit

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

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|---|---|
| **Module credits** | 20.00 |
| **Prerequisites** | IOK 311, 321 or ODT 300 and FRK 311, 321 or FRK 300 |
| **Contact time** | 28 lectures |
| **Language of tuition** | Module is presented in English |
| **Department** | Auditing |
| **Period of presentation** | Year |

**Module content**

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

## Internal financial control 704 (IOK 704)

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|---|---|
| **Module credits** | 20.00 |
| **Prerequisites** | IOK 311, 321 or ODT 300 and FRK 311, 321 or FRK 300 and FBS 210, 220 or FBS 212, 222 or FBS 200 |
| **Contact time** | 28 lectures |
| **Language of tuition** | Module is presented in English |
| **Department** | Auditing |
| **Period of presentation** | Year |

**Module content**

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

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.