University of Pretoria Yearbook 2022

MPhil (Internal Auditing) (Coursework) (07255231)

Department	Auditing
Minimum duration of study	1 year
Total credits	180
NQF level	09

Programme information

For further information, please contact the department at internalauditing@up.ac.za.

- Entrance to the programme is based on internal audit experience, and the academic and professional qualifications of each individual.
- The programme will be offered over a two-year period within four semesters.
- The method of teaching will consist of a virtual classroom as well as contact sessions comprising of two block sessions per semester.

There will not be an intake of new students for each degree every year. It remains the applicant's responsibility to ensure that the degree they wish to apply for, will indeed be offered.

Admission requirements

1. A relevant honours degreeor equivalent 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 **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, or equivalent in an audit-related field with a recognised audit-related professional qualificationand a minimum of two years' internal audit experience in a senior position

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 Academic Regulation G36, apply with the necessary changes to mini-dissertations.

A pass mark of at least 50% is required in the examination of each module.

Research information

Dissertations/mini-dissertations, curricula and modules

Refer to General Academic Regulations G37, G38 and G39.

The degree programme requires that a dissertation be submitted in a field of study selected from the fields covered in the honours degree.
Information on modules, credits and syllabi is available, on request, from the relevant head of department/Postgraduate Committee.
A module in Research Methodology is compulsory in all programmes. The Dean may, on the recommendation of the relevant head of department/Postgraduate Committee, waive the prerequisites.

Article for publication
Refer to General Academic Regulation G39.13.

Curriculum: Final year

Minimum credits: 180

Core modules

Advance internal auditing 800 (IOK 800)

Module credits	15.00
NQF Level	09
Prerequisites	No prerequisites.
Contact time	1 Block week of 30 hours
Language of tuition	Module is presented in English
Department	Auditing
Period of presentation	Semester 1 or Semester 2

Module content

New developments in internal auditing including professional, regulatory changes, and current tools, techniques and methods used by internal auditors.

Internal auditing 812 (IOK 812)

Module credits	10.00
NQF Level	09
Prerequisites	No prerequisites.
Contact time	1 Block week of 20 hours
Language of tuition	Module is presented in English
Department	Auditing
Period of presentation	Semester 1 or Semester 2

Module content

Introduction to governance; international corporate governance frameworks; one-tier vs. two-tier governance regimes; governance relationships and role players.

Advanced internal auditing 814 (IOK 814)

Module credits	15.00
NQF Level	09
Prerequisites	No prerequisites.
Contact time	1 Block week of 30 hours
Language of tuition	Module is presented in English
Department	Auditing

Period of presentation	Semester 1 or Semester 2

Module content

IT governance; Information management; IT strategic planning; IT infrastructure and emerging technologies; Operational excellence and enterprise systems; Knowledge management and decision making.

Internal auditing 815 (IOK 815)

Module credits	10.00
NQF Level	09
Prerequisites	No prerequisites.
Contact time	1 Block week of 20 hours
Language of tuition	Module is presented in English
Department	Auditing
Period of presentation	Semester 1 or Semester 2

Module content

Valuation; Profit and earnings management; Cost management; Budgeting; Difference analysis; Analysis and interpretation of financial statements to identify weaknesses and audit engagement activities.

Internal auditing 816 (IOK 816)

Module credits	10.00
NQF Level	09
Prerequisites	No prerequisites.
Contact time	1 Block week of 20 hours
Language of tuition	Module is presented in English
Department	Auditing
Period of presentation	Semester 1 or Semester 2

Module content

Managing an audit project; Projects vs. programmes; Managing projects and programmes; Auditing projects and programmes; Project management techniques; Project and programme organisation; Project quality and standard frameworks; Project maturity.

Organisational behaviour/industrial psychology 817 (IOK 817)

Module credits	10.00
NQF Level	09
Prerequisites	No prerequisites.
Contact time	1 Block week of 20 hours
Language of tuition	Module is presented in English

Department	Auditing
Period of presentation	Semester 1 or Semester 2

Module content

Performance management; Strategic management concepts; Strategy mapping; Strategic implementation; Defence; The use of strategic management information for internal audit activities.

Forensic auditing 819 (IOK 819)

Module credits	10.00
NQF Level	09
Prerequisites	No prerequisites.
Contact time	1 Block week of 20 hours
Language of tuition	Module is presented in English
Department	Auditing
Period of presentation	Semester 1 or Semester 2

Module content

Forensic auditing and fraud examination; Legal frameworks; Management and employee fraud schemes; Fraud risk assessment; Fraud prevention techniques; Internal auditing and fraud.

Internal auditing 821 (IOK 821)

Module credits	10.00
NQF Level	09
Prerequisites	No prerequisites.
Contact time	1 Block week of 20 hours
Language of tuition	Module is presented in English
Department	Auditing
Period of presentation	Semester 1 or Semester 2

Module content

Advanced business communication techniques: writing skills, interviewing skills, presentation skills for subtracting information for audit purposes; Workshop facilitation skills used in the audit process.

Internal auditing 822 (IOK 822)

Module credits	10.00
NQF Level	09
Prerequisites	No prerequisites.
Contact time	1 Block week of 20 hours
Language of tuition	Module is presented in English

Department	Auditing
Period of presentation	Semester 1 or Semester 2

Module content

Performance management; Strategic management concepts; Strategy mapping; Strategic implementation; Defence; The use of strategic management information for internal audit activities.

Internal auditing 823 (IOK 823)

Module credits	10.00
NQF Level	09
Prerequisites	No prerequisites.
Contact time	1 Block week of 20 hours
Language of tuition	Module is presented in English
Department	Auditing
Period of presentation	Semester 1 or Semester 2

Module content

Risk estimation and valuation; Risk assessment; COSO ERM Framework; The role of the internal auditor in risk management; Audit risk analysis.

Mini-dissertation 895 (IOK 895)

Module credits	60.00
NQF Level	09
Prerequisites	No prerequisites.
Language of tuition	Module is presented in English
Department	Auditing
Period of presentation	Year

Research methodology 806 (NME 806)

Module credits	10.00
NQF Level	09
Prerequisites	No prerequisites.
Language of tuition	Module is presented in English
Department	Auditing
Period of presentation	Semester 1 or Semester 2

Module content

Research methods and techniques.

The regulations and rules for the degrees published here are subject to change and may be amended after the publication of this information.

The General Academic Regulations (G Regulations) and General Student Rules apply to all faculties and registered students of the University, as well as all prospective students who have accepted an offer of a place at the University of Pretoria. On registering for a programme, the student bears the responsibility of ensuring that they familiarise themselves with the General Academic Regulations applicable to their registration, as well as the relevant faculty-specific and programme-specific regulations and information as stipulated in the relevant yearbook. Ignorance concerning these regulations will not be accepted as an excuse for any transgression, or basis for an exception to any of the aforementioned regulations.