MPhil Interne Ouditkunde (Gedoseer) (07255231)

Duur van studie	1 jaar
Totale krediete	180
Kontak	Prof K Barac karin.barac@up.ac.za +27 (0)124205439

Programinligting

Hierdie inligting is slegs in Engels beskikbaar.

- 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.

Addisionele vereistes

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.

Eksamens en slaagvereistes

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.

Navorsing

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.

Kurrikulum: Finale jaar

Minimum krediete: 180

Kernmodules

Research methodology 806 (NME 806)

Modulekrediete	0.00
Voorvereistes	Geen voorvereistes.
Onderrigtaal	Module word in Engels aangebied
Akademiese organisasie	Ouditkunde
Aanbiedingstydperk	Semester 1 of Semester 2

Module-inhoud

*Hierdie inligting is slegs in Engels beskikbaar.

Research methods and techniques.

Interne ouditkunde 816 (IOK 816)

Modulekrediete	10.00
Voorvereistes	Geen voorvereistes.
Kontaktyd	1 Blok week van 20 uur
Onderrigtaal	Module word in Engels aangebied
Akademiese organisasie	Ouditkunde
Aanbiedingstydperk	Semester 1 of Semester 2

Module-inhoud

*Hierdie inligting is slegs in Engels beskikbaar.

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.

Gevorderde interne ouditkunde 814 (IOK 814)

Modulekrediete	15.00
Voorvereistes	Geen voorvereistes.
Kontaktyd	1 Blok week van 30 uur
Onderrigtaal	Module word in Engels aangebied
Akademiese organisasie	Ouditkunde
Aanbiedingstydperk	Semester 1 of Semester 2

Module-inhoud

*Hierdie inligting is slegs in Engels beskikbaar.

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

Organisatoriese gedrag/Bedryfsielkunde 817 (IOK 817)

Modulekrediete	10.00
Voorvereistes	Geen voorvereistes.
Kontaktyd	1 Blok week van 20 uur
Onderrigtaal	Module word in Engels aangebied
Akademiese organisasie	Ouditkunde
Aanbiedingstydperk	Semester 1 of Semester 2

Module-inhoud

*Hierdie inligting is slegs in Engels beskikbaar.

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

Interne ouditkunde 813 (IOK 813)

Modulekrediete	10.00
Voorvereistes	Geen voorvereistes.
Kontaktyd	1 Blok week van 20 uur
Onderrigtaal	Module word in Engels aangebied
Akademiese organisasie	Ouditkunde
Aanbiedingstydperk	Semester 1 of Semester 2

Module-inhoud

*Hierdie inligting is slegs in Engels beskikbaar.

Choose one of the following: Public sector auditing; Auditing in the financial sector; Auditing in other private sector areas such as Auditing in the mining industry; Auditing in the retail industry; Auditing in the education industry; Auditing in the entertainment industry; Auditing in the construction industry.

Interne ouditkunde 812 (IOK 812)

Modulekrediete	10.00
Voorvereistes	Geen voorvereistes.
Kontaktyd	1 Blok week van 20 uur
Onderrigtaal	Module word in Engels aangebied
Akademiese organisasie	Ouditkunde
Aanbiedingstydperk	Semester 1 of Semester 2

Module-inhoud

*Hierdie inligting is slegs in Engels beskikbaar.

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

Gevorderde interne ouditkunde 811 (IOK 811)

Modulekrediete	15.00
Voorvereistes	Geen voorvereistes.

Kontaktyd	1 Blok week van 30 uur
Onderrigtaal	Module word in Engels aangebied
Akademiese organisasie	Ouditkunde
Aanbiedingstydperk	Semester 1 of Semester 2

Module-inhoud

*Hierdie inligting is slegs in Engels beskikbaar.

Introduction to internal auditing; International professional practices famework; The internal audit process; International internal audit guidance and frameworks.

Interne ouditkunde 822 (IOK 822)

Modulekrediete	10.00
Voorvereistes	Geen voorvereistes.
Kontaktyd	1 Blok week van 20 uur
Onderrigtaal	Module word in Engels aangebied
Akademiese organisasie	Ouditkunde
Aanbiedingstydperk	Semester 1 of Semester 2

Module-inhoud

*Hierdie inligting is slegs in Engels beskikbaar.

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

Interne ouditkunde 821 (IOK 821)

Modulekrediete	10.00
Voorvereistes	Geen voorvereistes.
Kontaktyd	1 Blok week van 20 uur
Onderrigtaal	Module word in Engels aangebied
Akademiese organisasie	Ouditkunde
Aanbiedingstydperk	Semester 1 of Semester 2

Module-inhoud

*Hierdie inligting is slegs in Engels beskikbaar.

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

Interne ouditkunde 823 (IOK 823)

Modulekrediete	10.00
Voorvereistes	Geen voorvereistes.

Kontaktyd	1 Blok week van 20 uur
Onderrigtaal	Module word in Engels aangebied
Akademiese organisasie	Ouditkunde
Aanbiedingstydperk	Semester 1 of Semester 2

Module-inhoud

*Hierdie inligting is slegs in Engels beskikbaar.

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

Interne ouditkunde 815 (IOK 815)

Modulekrediete	10.00
Voorvereistes	Geen voorvereistes.
Kontaktyd	1 Blok week van 20 uur
Onderrigtaal	Module word in Engels aangebied
Akademiese organisasie	Ouditkunde
Aanbiedingstydperk	Semester 1 of Semester 2

Module-inhoud

*Hierdie inligting is slegs in Engels beskikbaar.

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

Keusemodules

Forensiese ouditkunde 819 (IOK 819)

Modulekrediete	10.00
Voorvereistes	Geen voorvereistes.
Kontaktyd	1 Blok week van 20 uur
Onderrigtaal	Module word in Engels aangebied
Akademiese organisasie	Ouditkunde
Aanbiedingstydperk	Semester 1 of Semester 2

Module-inhoud

*Hierdie inligting is slegs in Engels beskikbaar.

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

Waarde-vir-geld-en strategiese nakomingsouditering 820 (IOK 820)

Modulekrediete	10.00

Voorvereistes	Geen voorvereistes.
Kontaktyd	1 Blok week van 20 uur
Onderrigtaal	Module word in Engels aangebied
Akademiese organisasie	Ouditkunde
Aanbiedingstydperk	Semester 1 of Semester 2

Module-inhoud

*Hierdie inligting is slegs in Engels beskikbaar.

Introduction to performance auditing; Auditing economy; Auditing effectiveness; Auditing efficiency; Strategic compliance auditing; Case studies.