



# University of Pretoria Yearbook 2020

## BComHons Internal Auditing (07240082)

<b>Minimum duration of study</b>	1 year
<b>Total credits</b>	120
<b>NQF level</b>	08
<b>Contact</b>	Mr JO Janse van Rensburg <a href="mailto:u02629860@tuks.co.za">u02629860@tuks.co.za</a> +27 (0)124203356

### Programme information

For further information, please contact the department at [internalauditing@up.ac.za](mailto:internalauditing@up.ac.za).

### Admission requirements

- Relevant BCom degree with Auditing/Internal Auditing and Financial Accounting on 3<sup>rd</sup> year level with an average of at least 56%;  
and
- Financial Management on 2<sup>nd</sup> year level.  
or
- BCom Informatics students - Internal Auditing and Financial Accounting on 3<sup>rd</sup> year level with an average of at least 56%; and
- Financial Management on 2<sup>nd</sup> year level can be replaced with Informatics.

#### Note:

Students will be ranked according to academic performance (average of 2<sup>nd</sup> and 3<sup>rd</sup> year Internal Auditing and 3<sup>rd</sup> year Financial Accounting modules) – and selection will commence from the highest achiever until capacity has been reached.

### 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) - Credits: 10.00

Research report: Internal auditing 700 (IOK 700) - Credits: 30.00

Applied internal auditing 701 (IOK 701) - Credits: 20.00

Information technology risk, control and audit 702 (IOK 702) - Credits: 20.00

Risk management and forensic accounting for internal auditors 703 (IOK 703) - Credits: 20.00

Internal financial control 704 (IOK 704) - Credits: 20.00

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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.