

# University of Pretoria Yearbook 2020

## MPhil Internal Auditing (Coursework) (07255231)

**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](mailto: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

- An honours degree, or equivalent qualification 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 three-year degree with a recognized audit-related professional qualification and a minimum of five years' internal audit experience in a senior position;  
**or**
- A four-year degree with a recognized audit-related professional qualification and a minimum of three years' internal audit experience in a senior position;  
**or**
- An honours degree, or equivalent qualification 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.

### 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 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.

## Research information

### **Dissertations/mini-dissertations, curricula and modules**

1. The degree programme requires that a dissertation/mini-dissertation 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 relevant head of department/Postgraduate Committee, 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 relevant head of department/Postgraduate Committee.
3. 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.
4. Sufficient number of bound copies of the dissertation/mini-dissertation must be submitted to the Head: Student Administration for examination, after permission is granted by the supervisor.

### **Article for publication**

The Dean may require, before or on submission of a dissertation/mini-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/mini-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/mini-dissertation**

A dissertation/mini-dissertation is submitted to the Head: Student Administration/departmental Postgraduate Office, 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 and/or e-copies of the dissertation/mini-dissertation, printed on good quality paper and of good letter quality, to the Head: Student Administration/departmental Postgraduate Office. Permission to submit the dissertation/mini-dissertation in unbound form may be obtained from the supervisor concerned on condition that a copy of the final approved dissertation/mini-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/mini-dissertation to the Head: Student Administration/departmental Postgraduate Office 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.

## Curriculum: Final year

### Core modules

#### Advance internal auditing 800 (IOK 800)

<b>Module credits</b>	15.00
<b>Prerequisites</b>	No prerequisites.
<b>Contact time</b>	1 Block week of 30 hours
<b>Language of tuition</b>	Module is presented in English
<b>Department</b>	Auditing
<b>Period of presentation</b>	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)

<b>Module credits</b>	10.00
<b>Prerequisites</b>	No prerequisites.
<b>Contact time</b>	1 Block week of 20 hours
<b>Language of tuition</b>	Module is presented in English
<b>Department</b>	Auditing
<b>Period of presentation</b>	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)

<b>Module credits</b>	15.00
<b>Prerequisites</b>	No prerequisites.
<b>Contact time</b>	1 Block week of 30 hours
<b>Language of tuition</b>	Module is presented in English
<b>Department</b>	Auditing
<b>Period of presentation</b>	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)

<b>Module credits</b>	10.00
<b>Prerequisites</b>	No prerequisites.
<b>Contact time</b>	1 Block week of 20 hours
<b>Language of tuition</b>	Module is presented in English
<b>Department</b>	Auditing
<b>Period of presentation</b>	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)

<b>Module credits</b>	10.00
<b>Prerequisites</b>	No prerequisites.
<b>Contact time</b>	1 Block week of 20 hours
<b>Language of tuition</b>	Module is presented in English
<b>Department</b>	Auditing
<b>Period of presentation</b>	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)

<b>Module credits</b>	10.00
<b>Prerequisites</b>	No prerequisites.
<b>Contact time</b>	1 Block week of 20 hours
<b>Language of tuition</b>	Module is presented in English
<b>Department</b>	Auditing
<b>Period of presentation</b>	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)

<b>Module credits</b>	10.00
<b>Prerequisites</b>	No prerequisites.

<b>Contact time</b>	1 Block week of 20 hours
<b>Language of tuition</b>	Module is presented in English
<b>Department</b>	Auditing
<b>Period of presentation</b>	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)

<b>Module credits</b>	10.00
<b>Prerequisites</b>	No prerequisites.
<b>Contact time</b>	1 Block week of 20 hours
<b>Language of tuition</b>	Module is presented in English
<b>Department</b>	Auditing
<b>Period of presentation</b>	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)

<b>Module credits</b>	10.00
<b>Prerequisites</b>	No prerequisites.
<b>Contact time</b>	1 Block week of 20 hours
<b>Language of tuition</b>	Module is presented in English
<b>Department</b>	Auditing
<b>Period of presentation</b>	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)

<b>Module credits</b>	10.00
<b>Prerequisites</b>	No prerequisites.
<b>Contact time</b>	1 Block week of 20 hours
<b>Language of tuition</b>	Module is presented in English
<b>Department</b>	Auditing



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<b>Period of presentation</b>	Semester 1 or Semester 2
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**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)**

<b>Module credits</b>	60.00
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<b>Prerequisites</b>	No prerequisites.
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<b>Language of tuition</b>	Module is presented in English
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<b>Department</b>	Auditing
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<b>Period of presentation</b>	Year
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**Research methodology 806 (NME 806)**

<b>Module credits</b>	10.00
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<b>Prerequisites</b>	No prerequisites.
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<b>Language of tuition</b>	Module is presented in English
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<b>Department</b>	Auditing
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<b>Period of presentation</b>	Semester 1 or Semester 2
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**Module content**

Research methods and techniques.

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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.