

# University of Pretoria Yearbook 2023

## BComHons *Internal Auditing* (07240148)

**Department** Auditing

**Minimum duration of study** 1 year

**Total credits** 120

**NQF level** 08

### Programme information

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

### Admission requirements

1. Relevant BCom degree with Auditing or Internal Auditing and Financial Accounting at final-year level with weighted average of at least 58% for Auditing or Internal Auditing at final-year level and weighted average of at least 56% for Financial Accounting at final-year level and Financial Management passed at second-year level **or** BCom (Informatics) degree, with Internal Auditing and Financial Accounting at final-year level with weighted average of at least 58% for Internal Auditing and Financial Accounting at final-year level and Financial Management at second-year level or Informatics at second-year level

### 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

Subject to the provisions of General Academic Regulation G26, a head of department determines, in consultation with the Dean when the honours examinations in his/her department will take place, provided that:

- honours examinations which do not take place before the end of the academic year must take place before the closing date of the special exam period in the beginning of the following academic year, and all examination results must be submitted to Student Administration before the closing date of submission of marks; and
- honours examinations which do not take place before the end of the first semester may take place no later than the closing date of the exam period, and all examination results must be submitted to Student Administration on or before the closing date of submission of marks.

The head of the department determines:

- 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.

- the manner in which research reports are prepared and examined in his/her department.

Supplementary examinations (if granted) cover the same subject matter as was the case for the examinations. A student may not enrol for the same module more than once, unless the dean has approved a second enrolment based on an application supported by a valid reason or motivation. Also refer to General Academic Regulation G18.3.

**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%.

Subject to the provisions of G26, the subminimum required in subdivisions of modules is published in the study guides, which are available from the relevant head of department.

## General information

### **University of Pretoria Programme Qualification Mix (PQM) verification project**

*The higher education sector has undergone an extensive alignment to the Higher Education Qualification Sub-Framework (HEQF) across all institutions in South Africa. In order to comply with the HEQSF, all institutions are legally required to participate in a national initiative led by regulatory bodies such as the Department of Higher Education and Training (DHET), the Council on Higher Education (CHE), and the South African Qualifications Authority (SAQA). The University of Pretoria is presently engaged in an ongoing effort to align its qualifications and programmes with the HEQSF criteria. Current and prospective students should take note that changes to UP qualification and programme names, may occur as a result of the HEQSF initiative. Students are advised to contact their faculties if they have any questions.*

## Curriculum: Final year

**Minimum credits: 120**

### Core modules

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

<b>Module credits</b>	10.00
<b>NQF Level</b>	08
<b>Prerequisites</b>	No prerequisites.
<b>Contact time</b>	1 lecture per week
<b>Language of tuition</b>	Module is presented in English
<b>Department</b>	Business Management
<b>Period of presentation</b>	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 (IAU 700)

<b>Module credits</b>	30.00
<b>NQF Level</b>	08
<b>Prerequisites</b>	IAU 300 or ODT 300
<b>Contact time</b>	Two lectures
<b>Language of tuition</b>	Module is presented in English
<b>Department</b>	Auditing
<b>Period of presentation</b>	Year

##### Module content

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

#### Applied internal auditing 701 (IAU 701)

<b>Module credits</b>	20.00
<b>NQF Level</b>	08



<b>Prerequisites</b>	IAU 300 or ODT 300
<b>Contact time</b>	28 lectures
<b>Language of tuition</b>	Module is presented in English
<b>Department</b>	Auditing
<b>Period of presentation</b>	Year
<b>Module content</b>	Internal auditing.

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

<b>Module credits</b>	20.00
<b>NQF Level</b>	08
<b>Prerequisites</b>	IAU 300 or ODT 300
<b>Contact time</b>	28 lectures
<b>Language of tuition</b>	Module is presented in English
<b>Department</b>	Auditing
<b>Period of presentation</b>	Year
<b>Module content</b>	Information technology risk, control and audit.

### Risk management and fraud deterrence 703 (IAU 703)

<b>Module credits</b>	20.00
<b>NQF Level</b>	08
<b>Prerequisites</b>	IAU 300 or ODT 300 and FRK 311, 321 or FRK 300
<b>Contact time</b>	28 lectures
<b>Language of tuition</b>	Module is presented in English
<b>Department</b>	Auditing
<b>Period of presentation</b>	Year
<b>Module content</b>	Risk management, risk-based auditing and forensic accounting and investigation.

### Internal financial control 704 (IAU 704)

<b>Module credits</b>	20.00
<b>NQF Level</b>	08
<b>Prerequisites</b>	IAU 300 or ODT 300 and FRK 311, 321 or FRK 300 and FBS 210, 220 or FBS 212, 222 or FBS 200
<b>Contact time</b>	28 lectures

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**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.

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**Regulations and rules**

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.

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