

# University of Pretoria Yearbook 2023

## MPhil (Fraud Risk Management) (Coursework) (07255332)

**Department** Auditing

**Minimum duration of study** 1 year

**Total credits** 180

**NQF level** 09

### Programme information

There will not be an intake of new students for each degree every year. It therefore remains the applicant's responsibility to ensure that the degree they wish to apply for, will indeed be offered, by contacting the relevant head of department or viewing the department webpage.

### Admission requirements

1. Relevant honours degree  
or  
LLB degree  
or  
PGDip in Investigative and Forensic Accounting
2. A cumulative weighted average of at least 60% for the honours degree or LLB degree or postgraduate diploma

### Additional requirements

#### Credit-bearing short courses

Refer to Section A5 in the General Academic Regulations.

#### Articulation and accreditation

Candidates who have completed a corresponding short course at Enterprises University of Pretoria at an NQF level 8, may articulate towards the MPhil (Fraud Risk Management) and will receive 15 credits in respect of the equivalent module offered in the MPhil (Fraud Risk Management) degree programme.

Articulation is only possible where the following requirements have been met:

- The candidate must have obtained at least a final mark of 60% in the corresponding short course.
- The candidate must have completed the corresponding short course within a period of 3 (three) years before date of enrolment for the MPhil (Fraud Risk Management)

## 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.

## Promotion to next study year

- Candidates must obtain at least 80 credits in the first year to register for the second-year modules.
- Candidates will not be allowed to register more than twice for the same module.
- Candidates may register for a maximum of two outstanding modules (other than Research methodology (FRM 809)) together with FRM 808 (Research article).
- Candidates must pass five modules before the research article may be submitted for evaluation by the study leader.
- A maximum of two years after first registration will be allowed for the completion of the degree provided that the Dean may, in exceptional cases, and on recommendation of the head of the department concerned, approve a fixed limited extension of the period of study.

## Research information

Research methodology (FRM 809) is a prerequisite for the Research article (FRM 808). Students will only be allowed to register for the Research article (FRM 808) after 4 (four) coursework modules, and the module on Research methodology (FRM 809) have been completed, thus with only 2 (two) coursework modules outstanding. For each of the modules FRM 801 – 806, a student will be required to submit one research report in each of the modules. The research reports will contribute 40% of the final mark for the module. An examination in each of the modules (FRM 801 - 806) will constitute the remaining 60% towards the final mark. For FRM 809 an acceptable research proposal is required.

The MPhil candidate must submit and present a research proposal. The module FRM 809 will prepare the student in writing a research proposal. A candidate will work under the guidance of a supervisor to develop a detailed research proposal according to faculty and departmental guidelines and regulations.

### **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.

## 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

### Core modules

#### Fraud risk management 801 (FRM 801)

<b>Module credits</b>	15.00
<b>NQF Level</b>	09
<b>Prerequisites</b>	No prerequisites.
<b>Contact time</b>	5 days 08h00 to 16h00
<b>Language of tuition</b>	Module is presented in English
<b>Department</b>	Auditing
<b>Period of presentation</b>	Year

##### Module content

This module deals with the managing of the fraud risk by preventing and deterring fraud and corruption, rather than having to deal with the costly consequences thereof.

#### Economic crime schemes 802 (FRM 802)

<b>Module credits</b>	15.00
<b>NQF Level</b>	09
<b>Prerequisites</b>	No prerequisites.
<b>Contact time</b>	5 days 08h00 to 16h00
<b>Language of tuition</b>	Module is presented in English
<b>Department</b>	Auditing
<b>Period of presentation</b>	Year

##### Module content

This module aims to provide the fraud examiner with sufficient knowledge to detect and investigate a number of common financial fraud schemes.

#### Law for commercial forensic practitioners 803 (FRM 803)

<b>Module credits</b>	15.00
<b>NQF Level</b>	09
<b>Prerequisites</b>	No prerequisites.
<b>Contact time</b>	5 days 08h00 to 16h00
<b>Language of tuition</b>	Module is presented in English
<b>Department</b>	Auditing
<b>Period of presentation</b>	Year

## Module content

This module aims to equip the fraud investigator with a sound knowledge of the legal aspects relating to his or her conduct. The module will also deal with the legal tools available in an investigation, how the fraud investigator could ensure that evidence will be admissible in subsequent proceedings, as well as the relevant legislation.

### Investigation of financial crimes 804 (FRM 804)

<b>Module credits</b>	15.00
<b>NQF Level</b>	09
<b>Prerequisites</b>	No prerequisites.
<b>Contact time</b>	5 days 08h00 to 16h00
<b>Language of tuition</b>	Module is presented in English
<b>Department</b>	Auditing
<b>Period of presentation</b>	Year

## Module content

This module will focus on investigation methodologies and techniques which a fraud investigator can use in the investigation of fraud and corruption.

### Investigation and management of cyber and electronic crime 805 (FRM 805)

<b>Module credits</b>	15.00
<b>NQF Level</b>	09
<b>Prerequisites</b>	No prerequisites.
<b>Contact time</b>	5 days 08h00 to 16h00
<b>Language of tuition</b>	Module is presented in English
<b>Department</b>	Auditing
<b>Period of presentation</b>	Year

## Module content

This module will address the legal and practical issues affecting the investigation and management of irregular on-line and computer-related conduct.

### Money laundering detection and investigation 806 (FRM 806)

<b>Module credits</b>	15.00
<b>NQF Level</b>	09
<b>Prerequisites</b>	No prerequisites.
<b>Contact time</b>	5 days 08h00 to 16h00
<b>Language of tuition</b>	Module is presented in English
<b>Department</b>	Auditing

**Period of presentation** Year

### Module content

This module deals with the development of money laundering detection and investigation skills.

## Research article 808 (FRM 808)

**Module credits** 70.00

**NQF Level** 09

**Prerequisites** No prerequisites.

**Language of tuition** Module is presented in English

**Department** Auditing

**Period of presentation** Year

### Module content

The theme of the research and the problem statement with identified research outcomes.

## Research methodology 809 (FRM 809)

**Module credits** 20.00

**NQF Level** 09

**Prerequisites** No prerequisites.

**Contact time** 2 days per semester

**Language of tuition** Module is presented in English

**Department** Auditing

**Period of presentation** Semester 1 or Semester 2

### Module content

The basic tenets of academic research will be covered in this module, whilst the student will be working under supervision of his/her supervisor to develop an acceptable research proposal according to departmental guidelines.

## 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.

**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.