

# University of Pretoria Yearbook 2024

## MPhil *Internal Auditing* (Coursework) (07255231)

**Department** Auditing

**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

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

### Research information

#### 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.

## Curriculum: Final year

### Core modules

[Advance internal auditing 800](#) (IOK 800) - Credits: 15.00  
[Internal auditing 812](#) (IOK 812) - Credits: 10.00  
[Advanced internal auditing 814](#) (IOK 814) - Credits: 15.00  
[Internal auditing 815](#) (IOK 815) - Credits: 10.00  
[Internal auditing 816](#) (IOK 816) - Credits: 10.00  
[Organisational behaviour/industrial psychology 817](#) (IOK 817) - Credits: 10.00  
[Forensic auditing 819](#) (IOK 819) - Credits: 10.00  
[Internal auditing 821](#) (IOK 821) - Credits: 10.00  
[Internal auditing 822](#) (IOK 822) - Credits: 10.00  
[Internal auditing 823](#) (IOK 823) - Credits: 10.00  
[Mini-dissertation 895](#) (IOK 895) - Credits: 60.00  
[Research methodology 806](#) (NME 806) - Credits: 10.00

### Elective modules

[Forensic auditing 819](#) (IOK 819) - Credits: 10.00  
[Value-for-money and strategic compliance auditing 820](#) (IOK 820) - Credits: 10.00

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### General Academic Regulations and Student Rules

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. The G Regulations are updated annually and may be amended after the publication of this information.

### Regulations, degree requirements and information

The faculty regulations, information on and requirements for the degrees published here are subject to change and may be amended after the publication of this 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 (HEQSF) 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.