

University of Pretoria Yearbook 2025

BComHons specialising in 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.

Admission requirements

1. Relevant Bachelor of Commerce degree with Auditing or Internal Auditing and Financial Accounting at final-year level with an average of at least 58% for Auditing or Internal Auditing at final-year level and an average of at least 56% for Financial Accounting at final-year level and Financial Management passed at second-year level
or
Bachelor of Commerce specialising in Information Systems degree, with Internal Auditing and Financial Accounting at final-year level with an average of at least 58% each 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.

Curriculum: Final year

Minimum credits: 120

Core modules

Business and administrative communication 780 (BKM 780) - Credits: 10.00

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

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

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

Risk management and fraud deterrence 703 (IAU 703) - Credits: 20.00

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

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.