

BACCALAUREUS TECHNOLOGIAE: INTERNAL AUDITING

Qualification code: BTIA05 - NQF Level 7

Campus where offered: Ga-Rankuwa Campus (day and Saturday classes)
Mbombela Campus (evening classes)

Last year of new intake: 2019

Teach-out (phase-out) date: 31 December 2022

Students registered for this qualification should complete their studies according to the teach-out date prescribed for the qualification, subject to the stipulations of Regulation 3.1.11 and 3.1.13 in the Students' Rules and Regulations.

Information on phased-out programmes can be obtained from the TUT website, www.tut.ac.za.

CURRICULUM

Consult the 2019 Faculty Prospectus for the full contents of the qualification.

FIRST SEMESTER

CODE	SUBJECT	CREDIT	PREREQUISITE SUBJECT(S)
AVM201T	Advanced Management Communication Skills II	(0,100)	
FAC40AT	Financial Accounting IVA	(0,050)	
IAU40AT	Internal Auditing IVA	(0,100)	Internal Auditing IIIA Internal Auditing IIIB
MGA30AT	Management Accounting IIIA	(0,100)	
RMD111J	Research Methodology	(0,100)	
TOTAL CREDITS FOR THE SEMESTER:		0,450	

SECOND SEMESTER

CODE	SUBJECT	CREDIT	PREREQUISITE SUBJECT(S)
FAC40BT	Financial Accounting IVB	(0,050)	
FMN442B	Financial Management IV	(0,100)	
IAU40BT	Internal Auditing IVB	(0,100)	Internal Auditing IIIA Internal Auditing IIIB
ILW101T	International Law I	(0,100)	
ISV401T	Information Systems Auditing IV	(0,100)	
MGA30BT	Management Accounting IIIB	(0,100)	
TOTAL CREDITS FOR THE SEMESTER:		0,550	
TOTAL CREDITS FOR THE QUALIFICATION:		1,000	



SUBJECT INFORMATION (OVERVIEW OF SYLLABUS)

The syllabus content is subject to change to accommodate industry changes. Please note that a more detailed syllabus is available at the department or in the study guide that is applicable to a particular subject. At time of publication, the syllabus content was defined as follows:

A

ADVANCED MANAGEMENT COMMUNICATION SKILLS II (AVM201T) 1 X 3-HOUR PAPER
(Subject custodian: Department of Auditing)

Elements of advanced business communication in an organisation, advanced business procedures, intercultural communication and diversity management. This subject also includes presentation skills, including chairing a meeting. (Total tuition time: ± 42 hours)

F

FINANCIAL ACCOUNTING IVA (FAC40AT) 1 X 3-HOUR PAPER

FINANCIAL ACCOUNTING IVB (FAC40BT) 1 X 3-HOUR PAPER

(Subject custodian: Department of Accounting)

Overview of financial management. Risk and rate of return. Portfolio management. Valuations. Cost of capital. Capital budgeting and project involvement. Practical issues in capital budgeting. (Total tuition time: ± 42 hours)

FINANCIAL MANAGEMENT IV (FMN442B) 1 X 3-HOUR PAPER

(Subject custodian: Department of Finance and Investment)

The task of the financial manager, the capital structure of an enterprise, capital budgets, the time value of money, working capital policy, budgeting process, financial analyses and planning, inflation and taxation and their influence on financial decision-making, dividend policy, mergers, predictions of business failures, and issues and concepts in financial management. (Total tuition time: ± 64 hours)

I

INFORMATION SYSTEMS AUDITING IV (ISV401T) 1 X 3-HOUR PAPER

(Subject custodian: Department of Auditing)

Information systems strategies. Hardware, platforms, networks and communications. Data processing. Systems development, acquisition and maintenance. Information systems security and contingency planning. (Total tuition time: ± 60 hours)

INTERNAL AUDITING IVA (IAU40AT) 1 X 3-HOUR PAPER

(Subject custodian: Department of Auditing)

Internal audit management. Developing and reviewing of internal audit charter. Developing and monitoring a long-range audit plan. Managing relationships with governance structures (audit committee and board). Managing relationships with organisations that are being audited. Coordinating an audit plan with external auditors. Staff recruitment and appointments. Staff training and development. Evaluation of staff performance. Quality controls and staff procedures. Opportunities for performance improvement. Selling and marketing internal audit services. Record-keeping for the department. Operational budget. Resource utilisation plan (i.e. Internet). Specialist audit assignments. (Total tuition time: ± 42 hours)

INTERNAL AUDITING IVB (IAU40BT) 1 X 3-HOUR PAPER

(Subject custodian: Department of Auditing)

Risk management. Internal control and internal control evaluations. Internal audit reporting. (Total tuition time: ± 42 hours)

INTERNATIONAL LAW I (ILW101T) 1 X 3-HOUR PAPER

(Subject custodian: Department of Law)

Sources of international law, differences between domestic law and international law, treaties/international agreements, international tribunals, rules and structures of international trade law, international environmental law and responsibilities of international organisations. (Total tuition time: ± 46 hours)



M**MANAGEMENT ACCOUNTING IIIA (MGA30AT)****1 X 3-HOUR PAPER***(Subject custodian: Department of Finance and Investment)*

Appropriate management accounting techniques and their application in the modern business environment. Activity-based costing, budgeting, standard costing, back-flush costing and performance measurement. (Total tuition time: ± 64 hours)

MANAGEMENT ACCOUNTING IIIB (MGA30BT)**1 X 3-HOUR PAPER***(Subject custodian: Department of Finance and Investment)*

Appropriate management accounting techniques and their application in the modern business environment. Cost behaviour and learning curves, cost-volume-profit analysis, relevant cost for decision-making and capital budgeting. (Total tuition time: ± 64 hours)

R**RESEARCH METHODOLOGY (RMD111J)****1 X 3-HOUR PAPER***(Subject custodian: Department of Economics)*

Students are introduced to research, how to identify a research problem, formulate a hypothesis, how to conduct literature review, research design: population and sampling techniques, and identifying methods of conducting research such as qualitative, quantitative, historical and descriptive research. (Total tuition time: ± 60 hours)

