

POSTGRADUATE DIPLOMA IN INTERNAL AUDITING

PGDip (Internal Auditing) - NQF Level 8 (120 credits)

Qualification code: PDIA22

SAQA ID: 116548, CHE NUMBER: H/H16/E146CAN

Campus where offered: Ga-Rankuwa, Mbombela and Polokwane campuses

Please note that this programme is currently only offered on Ga-Rankuwa Campus.

REMARKS

- a. *Admission requirement(s):*
An Advanced Diploma, **or** a Bachelor's Degree, **or** a Baccalaureus Technologiae in Internal Auditing, **or** an equivalent qualification at NQF Level 7.

Holders of any other equivalent South African or international qualification may also be considered, see Chapter 1 of Students' Rules and Regulations.
- b. *Selection criteria:*
Admission is subject to selection. Acceptance is subject to available capacity according to the Student Enrolment Plan (SEP). Applicants will be informed of their status per official letter from the Office of the Registrar, alternatively, they can check their application status on the TUT website, www.tut.ac.za.
- c. *Recognition of Prior Learning (RPL), equivalence and status:*
See Chapter 30 of Students' Rules and Regulations.
- d. *Intake for the qualification:*
January only.
- e. *Presentation:*
Day classes offered on Saturdays.
- f. *Minimum duration:*
One year.
- g. *Exclusion and readmission:*
See Chapter 2 of Students' Rules and Regulations.
- h. *WIL in Auditing (Simulated) and Project Based Learning A and B:*
See Chapter 5 of Students' Rules and Regulations.

CURRICULUM

ATTENDANCE

CODE	MODULE	NQF-L	CREDIT
RAU108G	Research in Auditing B	(8)	(12)
FIRST SEMESTER			
ABK118G	Advanced Business Communication A	(8)	(12)
AIA118G	Advanced Internal Auditing A	(8)	(12)
IYA118G	Information Systems Auditing A	(8)	(12)
OBE118G	Organisational Behaviour A	(8)	(12)



WIA118G	WIL in Auditing (Simulated) and Project-Based Learning A	(8)	(12)
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SECOND SEMESTER

AIB118G	Advanced Internal Auditing B	(8)	(12)
FEX118G	Fraud Examination B	(8)	(12)
IYB118G	Information Systems Auditing B	(8)	(12)
WIB118G	WIL in Auditing (Simulated) and Project-Based Learning B	(8)	(12)

TOTAL CREDITS FOR THE QUALIFICATION: **120**

MODULE 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 module. At time of publication, the syllabus content was defined as follows:

A

ADVANCED BUSINESS COMMUNICATION A (ABK118G) 1 X 3-HOUR PAPER *(Module custodian: Department of Auditing)*

The purpose of the module is to enable a student to advance his/her knowledge and skills in aspects of communication principles in order to gain an insight into effective and efficient communication; Demonstrate advanced skills in utilising internal organisational communication channels, to organise, present and facilitate internal auditing processes and findings, for example meetings and e-mails; Demonstrate the ability to make advanced oral presentations to internal audit stakeholders, for example, clerks, audit manager, head of HR and Board of Directors or its committees; Demonstrate the ability to present findings in a report format and critically evaluate internal audit reports in terms of the appropriate language usage, register and style; Apply a set of personal management strategies in order to meet the requirements for time management, stress management, productive conflict resolution and application of ethical conduct. (Total notional time: 120 hours)

ADVANCED INTERNAL AUDITING A (AIA118G) 1 X 3-HOUR PAPER *(Module custodian: Department of Auditing)*

Integrated in-depth knowledge and understanding of the frameworks, tools and techniques necessary for the professional practice of internal auditing. On completion, a student will be able to interpret and apply relevant components of the professional practices framework for Internal audit within situational contexts. (Total notional time: 120 hours)

ADVANCED INTERNAL AUDITING B (AIB118G) 1 X 3-HOUR PAPER *(Module custodian: Department of Auditing)*

Tools and techniques to coordinate the internal audit efforts with the external auditor, regulatory oversight bodies, and other internal assurance functions, and potential reliance on other assurance providers; Emerging regulatory issues (King IV report and other changes); COSO framework on ERM integrating ERM as a performance tool. On completion, a student will be able to interpret emerging regulatory issues to ensure compliance and apply ERM to add value to an organisation's operations. (Total notional time: 120 hours)

F

FRAUD EXAMINATION B (FEX118G) 1 X 3-HOUR PAPER *(Module custodian: Department of Auditing)*

This module provides a student with an understanding of fraud, why it is committed, the extent thereof and the responsibility of internal auditors and others in business; Design a comprehensive fraud prevention plan; An understanding of different types of fraud in the workplace and how it is committed; An understanding of fraud detection and investigation techniques; Application of ethics in fraud examination; Writing of a fraud audit report. (Total notional time: 120 hours)



I**INFORMATION SYSTEMS AUDITING A (IYA118G)****1 X 3-HOUR PAPER****(Module custodian: Department of Auditing)**

Upon successful completion of the module, the student will have knowledge and skills of what an information systems audit entails. They will also know what adherence to IT Professional Standards entails. The student will also increase his/her knowledge of the International Professional Body (ISACA) that governs the conduct of Information Systems audits. The student will not only be competent from a technical skills perspective but will be competent in softer skills such as effective communication when compiling reports for the audits that were conducted and conflict management skills, based on group assignments to be completed. Upon completion, a student should have in-depth knowledge of IS auditing and may enter the ever-growing Information Systems Audit Profession and may become a member of ISACA. (Total notional time: 120 hours)

INFORMATION SYSTEMS AUDITING B (IYB118G)**1 X 3-HOUR PAPER****(Module custodian: Department of Auditing)**

Students will be introduced to emerging information technology topics and trends. This should be useful to assist the student in the work place environment when being tasked to develop an annual risk-based audit plan with an emphasis of the information technology risks to be included in the annual risk-based audit plan. Upon completion, a student should have in-depth knowledge of IS auditing and may enter the ever-growing Information Systems Audit Profession and may become a member of ISACA. (Total notional time: 120 hours)

O**ORGANISATIONAL BEHAVIOUR A (OBE118G)****1 X 4-HOUR PAPER****(Module custodian: Department of People Management and Development)**

The key elements and functions that Organisational Behaviour/Psychology (OB) plays in the effectiveness of an internal auditor/internal audit function and how the principles can be applied to the day to day activities of the internal auditor at individual, team/group and organisational system levels. (Total notional time: 120 hours)

R**RESEARCH IN AUDITING B (RAU108G)****CONTINUOUS ASSESSMENT****(Module custodian: Department of Public Sector Finance)**

Research principles in auditing and the meaning of scientific research and how such fundamental principles can be applied. On completion, a student will be able to write the aims of research, the research topic, title and research problem, literature review, drafting of an appropriate theoretical and conceptual framework and research design. They will also have mastered the theory behind research population and sampling types, types of quantitative research designs, validity of conclusions, data-collecting methods and measuring instruments in quantitative research, qualitative research designs, data analysis and interpretation of results, report writing and the research proposal in the context of auditing research. (Total notional time: 120 hours)

W**WIL IN AUDITING (SIMULATED) AND PROJECT-BASED LEARNING A (WIA118G)****WORK-INTEGRATED LEARNING****WIL IN AUDITING (SIMULATED) AND PROJECT-BASED LEARNING B (WIB118G)****WORK-INTEGRATED LEARNING****(Module custodian: Department of Auditing)**

This module is intended to provide the student with a "real-life" scenario of using an audit software system through workplace simulation case studies. (Total notional time: 120 hours)

