

PROGRAMME CONTENT

Note: This programme name and curriculum may change for the 2013 intake. Contact us for further information about these changes in July.

FULL-TIME

YEAR 1

Business Calculations I
Business Information Systems I
Commercial Law I - General Principles of Contract
Communication I
Cost Accounting I
Economics I
Entrepreneurial Skills I
Financial Accounting I

YEAR 2

Auditing II
Financial Accounting II
Commercial Law II - Specific Contracts
Commercial Law II - Business Entities
Cost Accounting II
Taxation I

YEAR 3

Business Information Systems ii
Financial Accounting III
Internal Auditing III
Statistics II
Taxation II
Corporate Procedures

This programme is also offered on a five year PART-TIME basis.

PROGRAMMES OFFERED

National Diploma: Internal Auditing

- Full-time – 3 years
- Part-time – 5 years

Upon completion of the above Diploma, students can decide to register for:

BTech: Internal Auditing

- Full-time – 1 year
- Part-time – 2 years

MTech: Cost and Management Accounting

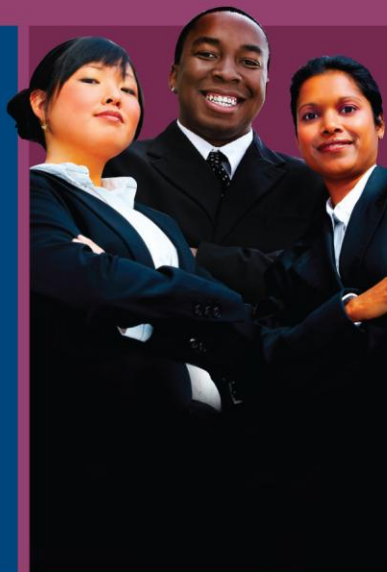
Bruce Nolop, the Chief Financial Officer of Pitney Bowes Inc., a large company in the United States said that "...internal auditors are rock stars now. This is their day in the sun". The growing demand for internal auditors in South Africa and globally, makes the Diploma in Internal Auditing a great and exciting choice!

ENQUIRIES:

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**NATIONAL DIPLOMA:
INTERNAL AUDITING**

WHAT IS INTERNAL AUDITING?

Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organization's operations. It helps an organization accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.

WHAT DOES AN INTERNAL AUDITOR DO?

An internal auditor reviews financial records, evaluates and interprets financial reports, as well as the systems of internal control. They also independently evaluate the performance of all the divisions within an organisation. She/he reviews company policies, objectives and procedures, financial reports and records, interprets the information and then reports his/her findings to management together with recommendations for corrective action. The internal auditor plays a key role in the risk management processes of an organization.

QUALITIES OF AN INTERNAL AUDITOR

Prospective Internal Auditors need to have:

- an interest in business/financial affairs;
- the skill to analyse a problem logically;
- the ability to adapt to changing circumstances; and
- the ability to work under pressure.

CAREER OPPORTUNITIES

The Institute of Internal Auditors has established that a great need exists for qualified Internal Auditors. They have become increasingly important in both the private and public sectors as organizations improve their corporate governance structures.

Career opportunities exist within all organizations that are large enough to warrant an Internal Auditing Department. This career offers diverse and challenging opportunities.

A PROFESSIONAL ROUTE AS AN INTERNAL AUDITOR

The Certified Internal Auditor (CIA) title communicates that you not only uphold the highest professional standards, but you also continuously look for ways to improve processes, balance controls, and keep risks at bay.

It provides a common framework for internal auditors worldwide and represents a universal standard of performance that sets you apart from your colleagues. It is also the embodiment of what it takes to be a good leader.

The CIA is far more than a title; it represents a mindset based on a structured methodology of looking at a business.

WHAT MAKES THE DIPLOMA IN INTERNAL AUDITING SPECIAL?

The Diploma and B Tech Internal Auditing are two of only a few qualifications in South Africa that are aligned with the international professional qualification, the Certified Internal Auditor (CIA®). Graduates from these programmes are sought after in the South African Internal Audit profession in both the private and public sectors.

The overarching objective of internal auditing is to help the organisation achieve its business objectives - internal auditors are corporate governance partners to the management of an organisation.

MINIMUM ADMISSION REQUIREMENTS

- Candidates must have a National Senior Certificate (NSC) and pass at least four subjects with an achievement rating of Level 3 (40-49%) or better.
- Obtain an **Admission Point Score (APS)** of at least **32 points** or more on our rating system (see method of computation below).
- English, Afrikaans or isiXhosa (home language or first additional language) on at least Level 3 (40-49%).
- NSC achievement rating of at least a Level 4 (50-59%) for Mathematics or a Level 6 (70-79%) for Mathematical Literacy.

HOW TO CALCULATE YOUR APS SCORE:

Subject %	0 – 29%	30 – 39%	40 – 49%	50 – 59%	60 – 69%	70 – 79%	80 – 89%	90 – 100%
APS point	0	2	3	4	5	6	7	8

Having determined the APS point for each of the seven subjects, add these together to compute an overall APS total score (which is the APS).

Admission via testing (Non-direct admission)

Should you not meet the above minimum admission requirements for direct admission, but have an APS of between 21 and 31, you will be referred for access testing at the university. The test results, together with your NSC results, will then be used to determine your admission possibilities to this or any other Accounting programme at NMMU.