

Change the World

**NELSON MANDELA**  
UNIVERSITY

"...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 Advanced Diploma in Accountancy: Internal Auditing a great and exciting choice."  
- Bruce Nolop -

#### ENQUIRIES

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[mandela.ac.za](http://mandela.ac.za)

**Advanced Diploma in Accountancy:  
Internal Auditing**

## WHAT IS THE PURPOSE OF THE PROGRAMME?

The primary purpose of the Advanced Diploma in Accountancy: Internal Auditing programme is to provide graduates with a focused, systematic and specialised understanding of current theory and practice in Accounting and related fields of study. Graduates will thus be able to work as:

- Financial Accountants,
- Management Accountants,
- Taxation Professionals, and
- Other careers in business.

Thereby, having the ability to integrate and apply the relevant accounting theory in any one of the specialised fields of accountancy.

The secondary purpose of the programme is to prepare students for postgraduate studies and provide those students specialising in internal auditing with an articulation route to the Postgraduate Diploma in Internal Auditing at NQF Level 8. The qualification aims to prepare students both academically and professionally. Students will be able to collect, analyse and critically review data for effective financial decision-making and communicate such decisions and relevant information coherently and reliably. Students will also be able to integrate the general theories, principles, key concepts, practices and techniques of accountancy and apply it to any of the chosen career fields. Successful candidates will also be able to work independently and a member of a team.

## QUALITIES OF AN INTERNAL AUDITOR

Internal auditors are persons with a high sense of ethics, diligence, honesty and integrity. Prospective internal auditors need to have an interest in and understanding of business/financial affairs and also have the ability to logically analyze problems. In addition, internal auditors must have the ability to adapt to changing circumstances and be able to work effectively under pressure.

## THE PROFESSIONAL ROUTE AS AN INTERNAL AUDITOR

The *Certified Internal Auditing* (CIA) title communicates that you uphold the highest professional standards, and continuously seek ways to improve processes, balance controls and keep risks at bay. This programme provides a common framework for Internal Auditors worldwide and represents a universal standard of performance that sets you apart from colleagues. The CIA is far more than a title - it represents a mindset based on a structures methodology of looking at businesses.

The Advanced Diploma in Accountancy: Internal Auditing is based on the curriculum guidance provided by the *South African Institute of Professional Accountants* (SAIPA). The programme is also aligned with the prescribed curriculum of the CIA-programme of the *Institute of Internal Auditors-Global* (IIA-Global). These professional bodies are all affiliated to the *International Federation of Accountants* (IFAC).

## CAREER OPPORTUNITIES

The Institute of Internal Auditors has established that there is a need for qualified Internal Auditors. Internal Auditors have become increasingly important in both the private and public sectors as organisations improve their corporate governance structures. Career opportunities exist within all organisations that are large enough to warrant an Internal Auditing Department. A career as an Internal Auditing is both diverse and provides challenging opportunities.

## ADMISSION REQUIREMENTS

A 360-credit Diploma in Accountancy or an equivalent NQF Exit Level 6 qualification in a cognate field.

## STUDY PROGRESSION PATH

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

Upon successful completion of the Advanced Diploma in Accountancy: Internal Auditing, students can enter into the Postgraduate Diploma in Internal Auditing (PGDIA). For more information on these programmes, refer to the School of Accounting website at <http://accounting.mandela.ac.za/Home>.

## PROGRAMME STRUCTURE : FULL-TIME (1 YEAR)

Module	Module Code
Financial Accounting	RFAA401
Financial Reporting	RFRA411
Financial Reporting	RFRA412
Risk Management and Assurance	RAAA401
Management Accounting	RKAA401
Financial Management	RFMA402
Commercial Law: Corporate Procedures	JHAA402
Introduction to Public Sector Finance	RPSA402
Internal Auditing	RIAA401
Information Systems Auditing & Governance	RIAA402

\*Modules will be alternated annually, therefore half of the modules will be offered during day classes and the other half during evening classes for full-time students.

## APPLYING FOR THIS PROGRAMME

### **Online Application**

Prospective students can apply online by following the link: <https://www.mandela.ac.za/Apply>

### **Apply via email**

Prospective students can contact Aadiela Abrahams on +27 (0)41 504 3803 or send an email to [aadiela.abrahams@mandela.ac.za](mailto:aadiela.abrahams@mandela.ac.za).

### **Post**

Applications can be posted to the postal address provided on the back of this brochure under the "Enquiries" section.

## CAMPUS OFFERING

This programme is offered at the Nelson Mandela University's Second Avenue Campus situated in Summerstrand.