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The departments submitted an initial response to the review comments in April 2015 under category B. CHE reviewed our submission and responded with the deferral comment below The department has subsequently addressed the comment and this submission in is direct response to the deferral query.

**Deferral comment:**

*“It is questionable whether this programme a BTEC, can be aligned with the advanced diploma without any changes to the curriculum design”.*

**Response**:

The department reviewed the curriculum in line with the new HEQSF requirements and made the relevant changes to the curriculum design as necessary to be compliant with the requirements of HEQSF. The changes below, as mentioned above, are a further amendment in response to the deferral comment. The overall changes made to the programme need to be viewed after taking into account the initial submission (which is included in this document) and the changes below.

* The unchanged subjects are aligned with the HEQSF requirements as well as IIA (Institute of internal auditors), ISACA (Information Systems Audit and Control Association), BEAC (Board of Environmental, Health & Safety Auditors Certification) and IMA (Institute of Management Accountants).
* The department added FINANCIAL ACCOUNTING IV, which was initially an elective module as a compulsory module. This addition provides an exit point where the student is more marketable and grounded in all the fields of accountancy. This change was also processed to allow articulation into a CIA/CISA/CPEA/CPSA/CGAP/CA/CIMA/ACCA programmes.
* INTERNATIONAL LAW will now be offered as an elective together with research methodology.

These changes above together with the changes and amendments submitted in April 2015 as part of our initial submission, result in a clear programme outcome that is aligned with the objectives of the advanced diploma as outlined in the Higher Education Qualification Sub-Framework as revised in January 2013.

HEQSF Category B Alignment Questions

*Note: Please note that all references to criteria made in this document refer to the Criteria for Programme Accreditation*

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| **Qualification Reference:** | | **Advanced Diploma in Internal Auditing (B. Tech Internal Auditing)** | |
| **Sheet (S1/S2)** | **Column Title** | **Current Data** | **Correction** |
| S2 | Designator | Commerce | Not required |
| S2 | Other designators | None | Not required |
| S2 | Motivation for other designators | Specifies specialisation in accounting | Not required |

**COMPULSORY QUESTIONS**

1. Complete the table below indicating the specific amendments to the design of the learning programme that have been made. Please ensure that you indicate whether a module of the programmes has been added, removed, modified or remains unchanged. The amendments indicated should clearly illustrate that the proposed curriculum changes do not differ from the original programme design by more than

50% (Criteria 1 vi, 5 ii).

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| **Programme Details : Advanced Diploma Internal Auditing** | | | | | | |
| Title of all modules | Compulsory (C)/  Elective (E) | NQF level | Credits | No. of contact hours | Mode of delivery | Module status: Removed / Added / Modified / Unchanged |
| INA 4011  Internal Auditing IV Module 1 | C | 7 | 12 | 52 (4 hrs per week for 13 weeks) | Contact | Unchanged |
| INA 4022  Internal Auditing IV Module 2 | C | 7 | 12 | 52 (4 hrs per week for 13 weeks) | Contact | Unchanged |
| MAC3011  Management Accounting III Module 1 | C | 6 | 12 | 52 (4 hrs per week for 13 weeks) | Contact | Unchanged |
| MAC3022  Management Accounting III Module 2 | C | 6 | 12 | 52 (4 hrs per week for 13 weeks) | Contact | Unchanged |
| FIM4011  Financial Management IV Module 1 | C | 7 | 12 | 52 (4 hrs per week for 13 weeks) | Contact | Unchanged |
| INL4001 International Law | C | 7 | 12 | 52 (4 hrs per week for 13 weeks) | Contact | Modified(Elective) |
| FAC4011  Financial Accounting IV | C | 7 | 12 | 52 (4 hrs per week for 13 weeks) | Contact | Added(Compulsory) |
| AMC2002  Advanced Management Communication Skills | C | 7 | 12 | 52 (4 hrs per week for 13 weeks) | Contact | Unchanged |
| ISA4002  Information Systems Auditing | C | 7 | 12 | 52 (4 hrs per week for 13 weeks) | Contact | Unchanged |
| REM1011  Research Methodology | C | 7 | 12 | 52 (4 hrs per week for 13 weeks) | Contact | Unchanged |
| FAC4012  Financial Accounting IV | C | 7 | 12 | 52 (4 hrs per week for 13 weeks) | Contact | Added(Compulsory) |
| REM1012  Research Methodology | C | 7 | 12 | 52 (4 hrs per week for 13 weeks) | Contact | Unchanged |
|  |  |  | Total: 120 | 520 hours |  |  |

1. Briefly describe the purpose of this programme in relation to its alignment with the relevant HEQSF qualification type (Criterion 1 i, ii, iii, iv, v).

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| The intended purpose of the qualification, learning outcomes, teaching and learning methods, exit level outcomes and assessment criteria have not fundamentally changed. They have, as expected, been modified and properly articulated, updated where necessary and properly documented so as to respond to and be aligned with the HEQSF.  The purpose of this qualification is summarised below.  This qualification provides specialisation for diplomates by offering an intensive, focused and applied specialisation which meets the requirements of a specific niche in the labour market. Programmes offering this qualification are therefore particularly suitable for continuing professional development through the inculcation of a deep and systematic understanding of current thinking, practice, theory and methodology in an area of specialisation.  This qualification is designed to prepare students for postgraduate study through the deepening of their knowledge and understanding of theories, methodologies and practices in specific academic disciplines and fields, as well as the development of their ability to formulate, undertake and resolve more complex theoretical and practice-related problems and tasks through the selection and use of appropriate methods and techniques.  This qualification equip the learner with the knowledge, skills and discipline to operate effectively in an organisation, performing financial and operational audit functions as a member of an audit team.  Emphasis is placed on the development of:   * + An internal auditing philosophy   + Auditing techniques and computer auditing skills   + Communication skills   + Insight into management skills   + The student's personality to meet the requirements set by the Code of Ethics of the Institute of Internal Auditors   + Identifying and evaluating controls in the computers information system environment.   + Introducing concepts of economic crimes, irregularities and forensic auditing with particular emphasis on fraud.   + Managing an internal audit department.   + Interaction with the Board of Directors and audit committee. |

1. Describe how the curriculum of this programme has been redesigned so that it aligns with the HEQSF, specifically in relation to the intended purpose, exit level outcomes and assessment criteria for this programme (Criterion 1 iii, iv, 6 i, 13 i).

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| * The programme title (Type and Designator) has however been changed to be in alignment with the HEQC. The change was from Bachelor of Technology Internal Auditing to Advanced Diploma in Internal Auditing. The programme title does not have a qualifier. The NQF level/exit level has remained unchanged at Level 7. * The programme maintains in its design the required balance between theoretical knowledge and the practical application of this knowledge and acquired skills. The programme is benchmarked against similar accredited and aligned programmes from similar comprehensive universities and universities of technology. * The programme has clear learning outcomes which are communicated to the students. The learning materials (prescribed textbooks etc) and modes of delivery complement each other and are tailored specifically for the student profile that we service. The approach to teaching and learning is also informed by the above. This is also clearly communicated to the students in their learner guides. * The intended purpose of the qualification, learning outcomes, teaching and learning methods, exit level outcomes and assessment criteria have not fundamentally changed. They have, as expected, been modified and properly articulated, updated where necessary and properly documented so as to respond to and be aligned with the HEQSF.      * The university has strict and documented policies and processes to ensure that the process of assessment, which is an integral part of the teaching and learning process, is compliant with the criteria detailed above. These polices have always been in place and the programme is fully compliant with these requirements. The programme is thus aligned to the HEQSF in this regard. The university policies ensure that all papers are internally moderated and all exit level courses externally moderated. There are processing in place to monitor student performance and to implement remedial action where necessary. There are also clear policies for security, etc. * Assessment of the student progress is monitored consistently in the course of the programme through Tests and assignments. The examination for all exit level courses are externally moderated and all other examinations are internally moderated. The exit level outcomes of the programme are listed below. |

1. Discuss the overall assessment strategy and shows the constructive alignment of the programme design, teaching and learning strategy, and assessment procedures to the learning outcomes (Criteria 6 i, 13 i).

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| **Programme assessment approach (e.g. case-based assessment approach)** | | |
| Assessment Strategies  There are various Programme Assessment strategies used to evaluate the effectiveness of teaching and learning. The assessment strategies include, Participative assessment, Assessing achievement of learning outcomes and Continuous Assessment.  Other assessment strategies includes, Formative assessment, Summative assessment and balancing formative with summative assessment.  Tests, presentations, assignments, projects, case study methods and practical exercises in the case of information administration are used to evaluate the performance of the students. At the end of the year we promote those who have obtained the minimum pass percentage in accordance with faculty and institutional guidelines.  Assessment policies, procedures and practices match and support the programme purpose.  Students at different delivery sites write common tests, common exercises and common examinations (same day and at the same time). There are generally 2 per semester or 4 common tests during the year. The question papers and memos are internally and externally moderated by the lecturers or by experts. The final examinations question papers and memos are also moderated, and a sample of the exam answer papers are moderated. At exit level, moderation is by externally appointed examiners. The learner guides specify the minimum requirements for assessment and promotion.  The leaner guides mention summative assessment requirements that the learner has to satisfy for each course. Some core courses make use of formative assessment and requirements that need to be satisfied for these are also mentioned in the learner guides.  Final mark for each module is calculated by adding 40% of semester marks (tests and other assessment marks) and 60% of examination marks. | | |
| **Exit level outcomes** | | |
| The qualifying learner should be able to:   * Audit manual and computerised business cycles, including networks. * Prepare, analyse and interpret complex Financial Statements for companies, applying IFRS (including certain accounting standards). * Manage the financial aspects of business up to corporate level. * Determine and apply various techniques whereby timeous and accurate information could be made available for decision-making and control. * Effectively apply communication principles to a variety of communication activities, contexts for resolving communication problems. * Plan, organise, lead and control business activities. * Compile a research proposal, draft a research paper and do a presentation.   The qualification is designed, presented and assessed in such a way that the following skills of the learner are promoted and developed.  The ability to:   * take decisions and accept responsibility * identify and solve basic problems * communicate effectively by way of mathematical and written presentations * work with others as a member of a team * collect, analyse and evaluate information * organise and manage oneself and other people | | |
| **Year level** | **Assessment purpose** | **Assessment methods** |
| Level 1 | * To assess whether the students have gained the requisite knowledge and understanding of basic and fundamental and pervasive concepts and principles in Internal Auditing and in business in general. * To assess whether the students have learned how to manage and organize their own learning and development activities in responsible manner. * To assess whether the students have developed a culture and ability to think critically and be problem solvers. * To assess if the student has developed the requisite skills coupled with the skills they will learn to continue with post graduate studies. | Tests, assignments and externally moderated examination. |

1. In the table below, indicate the types of learning activities of the amended programme design, and number of hours a student is expected to devote to each type. (This should refer to the table above relating to Programme details) (Criterion 1 vi)

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| --- | --- | --- | --- |
| **Types of learning activities** | | **Hours** | **% Learning time** |
| Direct contact time (Lectures, face to face, limited interaction or technology-assisted, tutorials, Syndicate groups) | | 520 | 43.3% |
| WIL (Practical experiential learning, simulated learning, laboratory work , practicals etc excluding workplace-based learning) | | 80 | 6.7% |
| WIL (Workplace-based learning only) **\*** | | Not applicable |  |
| Independent self-study of standard texts and references and specially prepared materials (study guides, books, journal articles, case studies, multi-media) | | 500 | 41.7% |
| Assessment | | 100 | 8.3% |
| **Total** | | 1200 | 100% |
|  | **If you selected "Other" as a type of learning activity please give a detailed explanation below:** | | |

**ONLY ANSWER IF APPLICABLE:**

1. Indicate the name of the statutory and non-statutory Professional Body that has a role in this programme and indicate whether the amendments to the programme design comply with the requirements of this statutory and non-statutory Professional Body (Criterion 1 viii).

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| There is no professional body that has a role in this programme. |

1. Provide details of how Recognition of Prior Learning (RPL) will be applied to this programme (Criteria 6 i, 13 v).

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| RPL may be used to demonstrate competence for admission to this programme e.g. first degree in Internal Auditing or equivalent (Level 6). This qualification may be achieved in part through RPL processes. Credits achieved by RPL must not exceed 50% of the total credits and must not include credits at the exit level.  Evidence of prior learning must be assessed through formal RPL processes through Institutions’ approved methods. Any other evidence of prior learning should be assessed through formal RPL processes to recognize achievement thereof.  Learners submitting themselves for RPL should be thoroughly briefed prior to the assessment and will be required to submit a Portfolio of Evidence (PoE) in the prescribed format to be assessed for formal recognition. |

1. **\***Where a workplace-based learning component is included, provide details as to how students will be placed into WIL programmes, how the WIL programme is appropriately structured, and how the WIL programme will be supervised and assessed. (Criteria 1 ix, 15 i-iv)

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| N/A |