****

RESPONSE TO REVIEW COMMENTS: DIPLOMA INTERNAL AUDITING

The information below is the university’s direct response to the review comments raised by the CHE in relation to the submission of the **Diploma in Internal Auditing** as part of the HEQSF review process.

**Query 1**

The Institution stated that the programme changed from a National Higher Diploma in Internal Auditing of 240 credits (section 1) to a Diploma of 360 credits (section 2). However, the SAQA ID 80181 provided is for a National Diploma in Taxation (360 credits). This needs to be clarified.

**Response 1**

The SAQA ID was submitted in error. The correct ID is 80168

Prior to 2004 the university had a three year diploma (360 Credits). Subsequently it was changed to a two year NHC (240 credits) programme, to provide an exit point for the students after two years and a one year Diploma (120). The structure provided an opportunity for undecided students to complete a generic qualification followed by a more focused final year. The technikon accounting body felt that an exit point after two years was desirable for students. It was thus decided to split the diploma to provide this opportunity.

The programme has subsequently been returned to its original structure to comply with the requirements of the HEQSF document dated January 2013

(Please refer to attachment for detailed curriculum)

**Query 2**

The institution needs to describe how the curriculum of this programme has been redesigned so that it aligns with the HEQSF, specifically in relation to the programme title, intended purpose, exit level outcomes and assessment criteria.

**Response 2**

* + To be compliant with the requirements of the HEQSF the porgramme title has been changed to Diploma in Internal Auditing and the National has been dropped from the title.
  + 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 as well as IIA (Institute of Internal Auditors) and the BEAC (Board of Environmental, Health & Safety Auditors Certification)
  + The purpose of the qualification can be summarized as follows
* To produce graduates who have the requisite skills and who have a firm understanding of the underlying concepts in the field of accountancy(with specific emphasis on internal auditing) who are capable of to practising as Accountants, Auditors, Internal Auditors or Tax Practitioners in the second and first tier of the proposed four tier accounting structure in South Africa.
* The graduates in line with the expectations IIA will also be able to enter the next level of the educational programme, leading to Certified Internal Auditor (CIA), Chartered Accountant South Africa CA (SA), Certified Professional Environment Auditor (CEPA), Certified Government Auditing Professional (CGAP), Certified Process Safety Auditor (CPSA) and South African Institute of Professional Accountants (SAIPA) qualifications.
* Graduates will also be provided with sufficient depth of knowledge and skills that promote intellectual growth and lifelong learning that will lead to further studies in the various fields of accountancy.
  + The intended purpose of the qualification has also been embedded in the teaching philosophy of department which houses the qualification and is clearly documented and provided as part of the student study guide at all levels.
  + The purpose of the qualification is todevelop critical and independent thinkers and to equip the graduates with the necessary skills, knowledge base, theory and methodology of the field of accountancy (with an emphasis on internal auditing), confidence and independence to allow the graduate to adapt to any environment and scenario.
  + (Exit level outcomes)

The targeted student profile at graduation is best described by the following phrases.

* The student understands the underlying principles which drive the application of the knowledge acquired
* The student is a critical thinker
* The student has a firm grasp of the English language especially in the context of accountancy and business
* The student relies on teacher/lecturer only for guidance/direction
* The student places emphasis on understanding principles as opposed to repetition for learning
* The student understands the importance of being a lifelong learner
* The student is an efficient and smart worker
* The student is aware of the bigger picture and the broader relevance of their subject areas in the sphere of business, over and above understanding the finer details.
* A Graduate is expected to be capable of working as a General Accountant, Internal Auditor and Financial Accountant and will also be competent enough to further their studies en route to becoming a Certified Internal Auditor (CIA), Chartered Accountant (CA), a Certified Professional Environment Auditor (CEPA), a Certified Government Auditing Professional (CGAP), a Certified Process Safety Auditor (CPSA) and South African Institute of Professional Accountant (SAIPA) or to pursue other post graduate studies in the field of accountancy(with an emphasis on internal auditing).
  + - After completing this programme, our learners should have the competence to use appropriate financial principles, management principles and auditing, communication and system skills.
    - Perform information processing taking into account most recent changes and developments in auditing standards.
    - The learner should be competent enough to prepare tax returns and provide tax advice at an intermediate level.
    - The learner should be competent enough to effectively execute auditing tasks and management tasks in a business environment.

The programme is intended to provide the learners with a broader understanding of the general principles of commercial law. Learners will be able upon completion of the programme be able to apply them efficiently.

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 is externally moderated and all other examinations are internally moderated. The exit level outcomes of the programme are listed above.

**Query 3**

In the programme design details the programme only offers NQF level 6 modules across all three year. There are no NQF level 5 credits.

**Response 3**

* The initial submission was submitted in error. The document has been updated refer to attachment.

**Query 4**

Although the HEQSF only prescribe minimum total credits of 120 at exit level, the institution needs to factor articulation and progression into consideration as student coming to this programme will be having an NSC which is at level 4.

**Response 4**

* The initial submission was submitted in error. The document has been updated refer to attachment.

**Query 5**

At least some modules and NQF level 5 should be available in year 1.

**Response 5**

The initial submission was submitted in error. The document has been updated refer to attachment.

**Query 6**

The institution did not discuss the overall assessment strategy of the programme in a way that indicates constructive alignment of the programme design, teaching and learning strategy, and assessment procedures to the learning outcomes.

**Response 6**

The initial document submitted was submitted in error and did not clearly articulate the assessment strategies

There are various Programme Assessment strategies used to evaluate the effectiveness of teaching and learning. Some of the assessment strategies include Participative assessment, Assessing achievement of learning outcomes and Continuous Assessment.

Other assessment strategies include 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 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 and 60% of Examination marks.

Refer to attachment for further detail.

**Query 7**

The Assessment Purposes and Assessment Methods are the same from year 1 to year 3, which is not appropriate.

**Response 7**

The initial document was submitted in error. Please find detailed below the correct assessment purpose and methods.

|  |  |  |
| --- | --- | --- |
| **Year level** | **Assessment purpose** | **Assessment methods** |
| Level I | * To assess whether the students have gained the requisite knowledge and understanding of basic and foundational concepts and principles in accountancy and in business in general. * The assessment is designed to inform the student and the assessor about the student’s readiness, based on the skills and competencies acquired, to proceed to the next level of study. | Internally moderated tests, projects, objective tests, assignments, computerised assessments and projects presentations and internally moderated examinations. |
| Level II | * To assess whether the students have gained the requisite knowledge and understanding of basic and fundamental concepts and principles in accountancy 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. * The assessment is designed to inform the student and the assessor about the student’s readiness, based on the skills and competencies acquired, to proceed to the next level of study which is compromised mostly of NQF 6 level course. | Internally moderated tests, projects, objective tests, assignments, computerised assessments and projects presentations and internally moderated examinations. |
| Level III | * To assess whether the students have gained the requisite knowledge and understanding of basic and fundamental and pervasive concepts and principles in all four disciplines of accountancy 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 to be problem solvers. * To assess if the student has developed the requisite skills coupled with the skills they will learn at the next level of studies. * To assess whether the various programme outcomes as detailed in the earlier parts of this document and in the various student guides have been met. * To assess whether the students have gained the requisite knowledge and understanding of the fundamental and pervasive concepts and principles in all four disciplines of accountancy and in business in general. * To assess whether the students have learned how to manage and organize their own learning and development activities and whether they will be able to impart these skills and/or be able to use them to seek sustainable employment * To assess whether the students have developed a culture and ability to think critically and to be problem solvers. | Internally moderated tests, Projects, Objective Tests, Assignments, Computerised Assessments and Projects Presentations and Internally and externally moderated Examinations. |

Walter Sisulu University (19)



HEQSF CATEGORY B ALIGNMENT QUESTIONS: DIPLOMA IN INTERNAL AUDITING

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

|  |  |  |  |
| --- | --- | --- | --- |
| **Sheet (S1/S2)** | **Column Title** | **Current Data** | **Correction** |
| S1/2 | Qualification title | NATIONAL DIPLOMA INTERNAL AUDITING | DIPLOMA IN INTERNAL AUDITING |
| S1/2 | Qualification title abbreviation | NH DIP INT AUD | DIP(INTERNAL AUDITING) |
| S1/2 | NQF Exit Level | 6 | 6 |
| S1/2 | Minimum admission requirements | National Senior Certificate (NSC) or  its equivalent, rating of 3 or more in 4  recognised subjects which include  English, Mathematics or Maths  Literacy, Accounting and Business  Studies or Economics | National Senior Certificate (NSC) or  its equivalent, rating of 3 or more in 4  recognised subjects which include  English, Mathematics or Maths  Literacy, Accounting and Business  Studies or Economics |
| S1/2 | Qualification reference number | H19 | H19 |

**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).*

**Programme Details: DIP (INTERNAL AUDITING) Previously NDIP (INTERNAL AUDITING)**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Diploma in Internal Auditing (360 CREDITS) **NOTE: All modules are compulsory and the mode of delivery is contact** | | | | | | |
| **LEVELS** | **MODULES** | **NQF Level** | **CREDITS** | NO. OF NOTIONAL HOURS PER WEEK (INCLUDING EXAMS) | NO OF WEEKS INCLUDING EXAMS | MODULE STATUS: ADDED / MODIFIED / UNCHANGED |
| **Semester 1** |  | **Year One** |  |  |  |  |
|  | Financial Accounting I Module 1 | 5 | 12 | 8 | 15 | Unchanged |
|  | Entrepreneurial Skills | 5 | 12 | 8 | 15 | Unchanged |
|  | Economic I Module 1 | 5 | 12 | 8 | 15 | Unchanged |
|  | Business Calculations | 5 | 12 | 8 | 15 | Unchanged |
|  | Communication Skills | 5 | 12 | 8 | 15 | Unchanged |
| **Semester 2** |  |  |  |  |  |  |
|  | Financial Accounting I Module 2 | 5 | 12 | 8 | 15 | Unchanged |
|  | Cost Accounting I Module 1 | 5 | 12 | 8 | 15 | Unchanged |
|  | Commercial Law for Accountants Module I | 5 | 12 | 8 | 15 | Unchanged |
|  | Business Information Systems Module I | 5 | 12 | 8 | 15 | Unchanged |
|  | Economics I Module 2 | 5 | 12 | 8 | 15 | Unchanged |
|  | **Level I Total Credits** |  | 120 |  |  |  |
|  |  |  |  |  |  |  |
| **Semester 1** |  | **Year Two** |  |  |  |  |
|  | Financial Accounting II Module 1 | 6 | 12 | 8 | 15 | Unchanged |
|  | Cost Accounting II Module 1 | 6 | 12 | 8 | 15 | Unchanged |
|  | Commercial Law for Accountants II Module  1 | 6 | 12 | 8 | 15 | Unchanged |
|  | Business Information Systems II Module 1 | 6 | 12 | 8 | 15 | Unchanged |
|  | Auditing II Module 1 | 5 | 12 | 8 | 15 | Unchanged |
|  |  |  |  |  |  |  |
| **Semester 2** |  |  |  |  |  |  |
|  | Financial Accounting II Module 2 | 5 | 12 | 8 | 15 | Unchanged |
|  | Cost Accounting II Module 2 | 5 | 12 | 8 | 15 | Unchanged |
|  | COMMERCIAL Law for Accountants II  Module 2 | 5 | 12 | 8 | 15 | Unchanged |
|  | Auditing II Module 2 | 5 | 12 | 8 | 15 | Unchanged |
|  | Taxation I | 5 | 12 | 8 | 15 | Unchanged |
|  | **Level II Total Credits** |  | 120 |  |  |  |
|  |  |  |  |  |  |  |
| **Semester** 1 |  | **Year three** |  |  |  |  |
|  | Financial Accounting III Module 1 | 6 | 12 | 8 | 15 | Unchanged |
|  | Taxation II Module 1 | 6 | 12 | 8 | 15 | Unchanged |
|  | Internal Auditing III Module 1 | 6 | 12 | 8 | 15 | Unchanged |
|  | Business Information Systems II Module 1 | 6 | 12 | 8 | 15 | Unchanged |
|  | Corporate Procedures | 6 | 12 | 8 | 15 | Unchanged |
|  |  |  |  |  |  |  |
| **Semester 2** |  |  |  |  |  |  |
|  | Financial Accounting III Module 2 | 6 | 12 | 8 | 15 | Unchanged |
|  | Taxation II Module 2 | 6 | 12 | 8 | 15 | Unchanged |
|  | Internal Auditing III Module 2 | 6 | 12 | 8 | 15 | Unchanged |
|  | Business Information Systems II Module 2 | 6 | 12 | 8 | 15 | Unchanged |
|  | Statistics II | 6 | 12 | 8 | 15 | Unchanged |
|  | **Level III Total Credits** |  | 120 |  |  |  |
|  | **Overall Total Credits** |  | **360** |  |  |  |

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).*

|  |
| --- |
| * To be compliant with the requirements of the HEQSF the programme title has been changed to Diploma in Internal Auditing and the National has been dropped from the title. * 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 as well as IIA (Institute of Internal Auditors) and the BEAC (Board of Environmental, Health & Safety Auditors Certification) * The purpose of the qualification can be summarized as follows * To produce graduates who have the requisite skills and who have a firm understanding of the underlying concepts in the field of accountancy(with specific emphasis on internal auditing) who are capable of to practising as Accountants, Auditors, Internal Auditors or Tax Practitioners in the second and first tier of the proposed four tier accounting structure in South Africa. * The graduates in line with the expectations IIA will also be able to enter the next level of the educational programme, leading to the Certified Internal Auditor (CIA), Chartered Accountant South Africa CA (SA), Certified Professional Environment Auditor (CEPA), Certified Government Auditing Professional (CGAP), Certified Process Safety Auditor (CPSA) and South African Institute of Professional Accountants (SAIPA) qualifications. * Graduates will also be provided with sufficient depth of knowledge and skills that promote intellectual growth and lifelong learning that will lead to further studies in the various fields of accountancy.   + The intended purpose of the qualification has also been embedded in the teaching philosophy of department which houses the qualification and is clearly documented and provided as part of the student study guide at all levels.   + The purpose of the qualification is todevelop critical and independent thinkers and to equip the graduates with the necessary skills, knowledge base, theory and methodology of the field of accountancy (with an emphasis on internal auditing), confidence and independence to allow the graduate to adapt to any environment and scenario.   + (Exit level outcomes)   The targeted student profile at graduation is best described by the following phrases.   * The student understands the underlying principles which drive the application of the knowledge acquired * The student is a critical thinker * The student has a firm grasp of the English language especially in the context of accountancy and business * The student relies on teacher/lecturer only for guidance/direction * The student places emphasis on understanding principles as opposed to repetition for learning * The student understands the importance of being a lifelong learner * The student is an efficient and smart worker * The student is aware of the bigger picture and the broader relevance of their subject areas in the sphere of business, over and above understanding the finer details. * A Graduate is expected to be capable of working as a General Accountant, Internal Auditor and Financial Accountant and will also be competent enough to further their studies en route to becoming a Certified Internal Auditor (CIA), Chartered Accountant, a Certified Professional Environment Auditor (CEPA), a Certified Government Auditing Professional (CGAP), a Certified Process Safety Auditor (CPSA) and South African Institute of Professional Accountant (SAIPA) or to pursue other post graduate studies in the field of accountancy(with an emphasis on internal auditing). * After completing this programme, our learners should have the competence to use appropriate financial principles, management principles and auditing, communication and system skills. * Perform information processing taking into account most recent changes and developments in auditing standards. * The learner should be competent enough to prepare tax returns and provide tax advice. * The learner should be competent enough to effectively execute auditing tasks and management tasks in a business environment. * The programme is intended to provide the learners with a broader understanding of the general principles of commercial law. Learners will be able upon completion of the programme be able to apply them efficiently. * 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 is externally moderated and all other examinations are internally moderated. The exit level outcomes of the programme are listed above. |

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

|  |
| --- |
| * The programme title (Type and Designator) has however been changed to be aligned with the HEQC. The change was from National Diploma in Internal Auditing to Diploma in Internal Auditing. The qualifier in the programme title has been slightly amended by the removal of the word National Diploma. The NQF level/exit level has remained unchanged at Level 6 * 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 depth in the various courses is at the required level as guided by the expectations at the various NQF levels by HEQSF and SAQA. * The programme has clear learning outcomes which are communicated to the students. The learning material (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 as well as IIA (Institute of Internal Auditors) and the BEAC (Board of Environmental, Health & Safety Auditors Certification) * Refer to the response to question 3 for the intended purpose of the qualification * 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 and internally 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. |

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

|  |  |  |
| --- | --- | --- |
| **Programme assessment approach (e.g. case-based assessment approach)** | | |
| **Assessment Approach and Strategies**  There are various Programme Assessment strategies used to evaluate the effectiveness of teaching and learning. Some of the assessment strategies include Participative assessment, Assessing achievement of learning outcomes and Continuous Assessment.  Other assessment strategies include 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, memorandums and student answer scripts are also 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 and 60% of Examination marks.  **What are the purposes of assignments/projects/presentations?**  Assignments are incorporated into the learning process to simulate to the extent possible real life scenarios. Assignments also offer the opportunity for students to consolidate embedded knowledge and to put the theory and principles that they have learnt into practice (simulated practice). Assignments are also used to provide a platform in which students can demonstrate their grasp and proficiency in the various competencies that they are being assessed on.  **What is the purpose of formative assessments?**  The department sets formative assessments, which generally take the form of case studies, presentations, objective tests, class tests and formal tests, to allow the department and the student to gauge the extent to which the student has understood the concepts being taught. The formative assessment also provides the students with an opportunity to demonstrate the various skills and competencies they have acquired over the period under review. Students are assessed on a regular enough basis to allow the department to keep its finger on the pulse and to take remedial action where required. Students are expected to use the formative assessments to gauge their level of comprehension/competency in the subject area and to initiate remedial action to address any shortcomings.  **What is the purpose of summative assessments?**  Summative assessments are set with the aim of providing a setting in which students are provided with novel scenarios (that simulate work business scenarios) that allow the students to demonstrate the skills and embedded knowledge they have acquired in the formal education portion of their journey towards becoming Internal Auditors/ Chartered Accountants/General Accountants/Auditors/Tax Practitioners. Success in these assessments coupled with the formative assessments provides an indication of the students’ readiness and competence to proceed to the subsequent period of study. | | |
| **Exit level outcomes** | | |
| The targeted student profile at graduation is best described by the following phrases.   * The student understands the underlying principles which drive the application of the knowledge acquired * The student is a critical thinker * The student works effectively as a team member * The student has a firm grasp of the English language especially in the context of accounting and business * The student relies on teacher/lecturer only for guidance/direction * The student places emphasis on understanding principles as opposed to repetition for learning * The student understands the importance of being a lifelong learner * The student is an efficient and smart worker * The student is aware of the bigger picture and the broader relevance of their subject areas in the sphere of business, over and above understanding the finer details. * A Graduate is expected to be capable of working as a General Accountant, Internal Auditor and Financial Accountant and will also be competent enough to further their studies en route to becoming a Certified Internal Auditor (CIA), Chartered Accountant, a Certified Professional Environment Auditor (CEPA), a Certified Government Auditing Professional (CGAP), a Certified Process Safety Auditor (CPSA) and South African Institute of Professional Accountant (SAIPA) or to pursue other post graduate studies in the field of accountancy(with an emphasis on internal auditing). * After completing this programme, our learners should have the competence to use appropriate financial principles, management principles and auditing, communication and system skills. * Prepare and interpret financial statements of companies and groups of companies in accordance with the relevant accounting standards * Record the accounting implications of changes within company structures * Perform information processing taking into account most recent changes and developments in auditing standards. * The learner should be competent enough to determine the tax liabilities of individuals and other legal entities. * The learner should be competent enough to prepare tax returns and provide tax advice at an intermediate level. * The learner should be competent enough to effectively execute auditing tasks and management tasks in a business environment. * The programme is intended to provide the learners with a broader understanding of the general principles of commercial law. Learners will be able upon completion of the programme be able to apply them efficiently. * Perform advanced information processing taking into taking into account most recent changes and developments in auditing standards. * The learner should be competent enough to effectively execute auditing tasks and management tasks in a business environment. | | |
| **Year level** | **Assessment purpose** | **Assessment methods** |
| Level I | * To assess whether the students have gained the requisite knowledge and understanding of basic and foundational concepts and principles in accountancy and in business in general. * The assessment is designed to inform the student and the assessor about the student’s readiness, based on the skills and competencies acquired, to proceed to the next level of study. | Internally moderated tests, projects, objective tests, assignments, computerised assessments and projects presentations and internally moderated examinations. |
| Level II | * To assess whether the students have gained the requisite knowledge and understanding of basic and fundamental concepts and principles in accountancy 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. * The assessment is designed to inform the student and the assessor about the student’s readiness, based on the skills and competencies acquired, to proceed to the next level of study which is compromised mostly of NQF 7 level course. | Internally moderated tests, projects, objective tests, assignments, computerised assessments and projects presentations and internally moderated examinations. |
| Level III | * To assess whether the students have gained the requisite knowledge and understanding of basic and fundamental and pervasive concepts and principles in all four disciplines of accountancy 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 to be problem solvers. * To assess if the student has developed the requisite skills coupled with the skills they will learn in level 4 to continue with post graduate studies. | Internally moderated Tests, Projects, Objective Tests, Assignments, Computerised Assessments and Projects Presentations and Internally and externally moderated Examinations. |

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)*

|  |  |  |  |
| --- | --- | --- | --- |
| **Types of learning activities** | | **Hours** | **% Learning time** |
| Direct contact time (Lectures, face to face, limited interaction or technology-assisted, tutorials, Syndicate groups) (**Based on a 13 lecture week semester**) | | 1560 | 43% |
| WIL (Practical experiential learning, simulated learning, laboratory work , practicals etc excluding workplace-based learning) | | 240 | 7% |
| WIL (Workplace-based learning only) **\*** | | Not applicable | 0% |
| Independent self-study of standard texts and references and specially prepared materials (study guides, books, journal articles, case studies, multi-media) | | 1500 | 42% |
| Assessment | | 300 | 8% |
| **Total: (Based on a 15 Week semester)** | | 3600 | 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).*

|  |
| --- |
| This programme is not officially affiliated to any professional body but the curriculum is set based on the expected norms of the following professional bodies:  IIA (Institute of Internal Auditors)  Certified Professional Environment Auditor (CEPA)  Certified Government Auditing Professional (CGAP)  Certified Process Safety Auditor (CPSA)  South African Institute of Professional Accountant (SAIPA) |

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

|  |
| --- |
| **RPL(Recognition of prior learning)**  The programme redesign did not warrant any change to the universities RPL policy which is very comprehensive and addresses all the relevant issues surrounding the recognition of prior learning.  RPL may be used to demonstrate competence for admission to this programme. This qualification may be achieved in part through recognition of prior learning processes. Credits achieved by RPL must not exceed 50% of the total credits and must not include credits at the exit level. Learners who already work in the commerce and industry who believe they possess competencies to enable them to meet some or all of the learning outcomes listed in the qualification will be able to present themselves for assessment against those of their choice.  The provision that the qualification may be obtained through the recognition of prior learning facilitates access to an education, training and career path in commerce and industry that accelerates the redress of past unfair discrimination in education, training and employment opportunities.  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)*

|  |
| --- |
| N/A |