

Introduction to the University of Pretoria's Centre for Internal Auditing Excellence

The Department of Auditing at the University of Pretoria (UP) offers a comprehensive curricula in internal auditing. Various modules in internal auditing are presented at both undergraduate and postgraduate level, while Honours, Masters and Doctorate degrees with specialisation in Internal Auditing are also presented.

The undergraduate modules in internal auditing and the Honours and Master's degrees in Internal Auditing are jointly registered with the Global Institute of Internal Auditors (IIA) based in the United States as part of its Internal Auditing Education Partnership (IAEP) Program. In 2008, UP's internal audit education programme received the highest level of IAEP accreditation, obtaining **Centre for Internal Auditing Excellence** status. UP is one of only six universities in the world accredited at this level and is also the largest Centre for Internal Auditing in the world; an achievement which the Department of Auditing and all its stakeholders are rightly proud of.

Internal audit modules are presented for approximately 450 students on second-year level and 300 students on third-year level. These students are registered for the degree BCom (Financial Sciences). Students who successfully graduate with this degree have the option to register for an Honours degree specialising in one of three areas; Internal Auditing, Taxation or Financial Management.

Applicants for the Honours degree in Internal Auditing go through a rigorous selection process and a maximum of 100 students are admitted annually from a pool of between 200 and 250 applicants. The Honours programme in Internal Auditing is well-known within the South African market and a number of organisations have indicated their preference in only recruiting internal audit graduates from this programme.

The Masters of Philosophy (MPhil) degree in Internal Auditing offers a world-class postgraduate qualification for senior internal auditors. In cooperation with the Gordon Institute of Business Science (GIBS), highly ranked on the worldwide list of business schools, and the Erasmus School of Accounting and Assurance (ESAA), part of Erasmus University in the Netherlands (and also a Centre for Internal Auditing Excellence), UP is proud to offer a master's programme in internal auditing in South Africa that is aimed at a global audience. The MPhil degree was launched in 2013 and the first MPhil (Internal Auditing) degrees awarded to 20 successful students at the April 2015 graduation ceremony.

The **Centre for Internal Auditing Excellence** has two successful international staff and student exchange programmes with Louisiana State University in the USA (also a Centre for Internal Auditing Excellence) and Nanjing Audit University in China, giving students the opportunity to obtain international exposure during their studies. The Centre also prides itself in having a very active and supportive Advisory Board of senior internal audit practitioners.