Tutorial Letter 101/0/2024

APPLIED AUDITING

AUE4862
NAU4862
ZAU4862

Year Module(s)

Department of Financial Governance

IMPORTANT INFORMATION

Please register on myUnisa, activate your myLife e-mail account and make sure that you have regular access to the myUnisa module website, AUE/NAU/ZAU4862-2024-0, as well as your group website.

Note: This is a fully online module. It is, therefore, only available on myUnisa.

BARCODE

Define tomorrow.

UNISA | university of south africa

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1 INTRODUCTION

Dear Student

Unisa is a comprehensive open distance e-learning (CODeL) higher education institution. The comprehensiveness of our curricula encapsulates a range of offerings, from strictly vocational to strictly academic certificates, diplomas and degrees. Unisa's "openness" and its distance eLearning character result in many students registering at Unisa who may not have had an opportunity to enrol in higher education. Our CODeL character implies that our programmes are carefully planned and structured to ensure success for students ranging from the under-prepared but with potential to the sufficiently prepared.

Teaching and learning in a CODeL context involves multiple modes of delivery ranging from blended learning to fully online. As a default position, all post graduate programmes are offered fully online with no printed study materials, while undergraduate programmes are offered in a blended mode of delivery where printed study materials are augmented with online teaching and learning via the learner management system – myUnisa. In some instances, undergraduate programmes are offered fully online as well.

Furthermore, our programmes are aligned with the vision, mission and values of the University. Unisa's commitment to serve humanity and shape futures combined with a clear appreciation of our location on the African continent, Unisa's graduates have distinctive graduate qualities which include

- independent, resilient, responsible and caring citizens who are able to fulfil and serve in multiple roles in their immediate and future local, national and global communities
- having a critical understanding of their location on the African continent with its histories, challenges and potential in relation to globally diverse contexts
- the ability to critically analyse and evaluate the credibility and usefulness of information and data from multiple sources in a globalised world with its ever-increasing information and data flows and competing worldviews
- how to apply their discipline-specific knowledges competently, ethically and creatively to solve real-life problems
- an awareness of their own learning and developmental needs and future potential

Whether a module is offered either as blended (meaning that we use a combination of printed and online material to engage with you) or online (all information is available via the internet), we use myUnisa as our virtual campus. This is an online system that is used to administer, document and deliver educational material to you and support engagement with you. Look out for information from your lecturer as well as other Unisa platforms to determine how to access the virtual myUnisa module site. Information on the tools that will be available to engage with the lecturer and fellow students to support your learning will also be communicated via various platforms.

You are encouraged to log into the module site on myUnisa regularly (that is, at least twice per week). [AUE/NAU/ZAU4862-24-Y].Because this is a fully online module, you will need to use myUnisa to study and complete the learning activities for this module. Visit the website for AUE/NAU/ZAU4862 on myUnisa frequently. The website for your module is AUE/NAU/ZAU4862-24-Y.

This tutorial letter, TL101 (AUE4862/101/2023) contains important information about the module and we urge you to read it carefully and to always keep it at hand. This tutorial letter must be read in conjunction with tutorial letter 301 (CASALL2/301/2023) which also contains important information that relates to all the CTA 2 modules.

We wish you every success with your studies!

2   MODULE OVERVIEW

2.1   Purpose

Students who have completed this module successfully will be able to integrate competencies relating to relevant Auditing topics at the forefront of the field, with an advanced understanding of the theories, methods and techniques relevant to the field, and use such knowledge in scenarios grounded in the real-world. The module syllabus includes the following main topics: the audit process; pre-engagement activities; planning an audit; the Code of Professional Conduct, the Auditing Profession Act; King IV Report and Code of Governance for South Africa; SAICA syllabus relating to Close Corporation Act and Companies Act; audit evidence; tests of controls, substantive procedures and completion of the audit.

2.2   Outcomes

For this module, you will have to master several outcomes:

- **Specific outcome 1:** Exercise ethical judgments, corporate governance principles, and statutory requirements in practical situations.
- **Specific outcome 2:** Review an engagement in the context of the auditing profession.
- **Specific outcome 3:** Design a sound system of internal control (both manual and computerised environments).
- **Specific outcome 4:** Carry out the procedures for obtaining sufficient and appropriate audit evidence as part of the audit process.
- **Specific outcome 5:** Execute information technology (IT) as part of the audit process.
- **Specific outcome 6:** Conclude on audit reporting.
- **Specific outcome 7:** Communicate skills in a rational and logical manner.

3   CURRICULUM TRANSFORMATION

Unisa has implemented a transformation charter, in terms of which the university has placed curriculum transformation high on the teaching and learning agenda. Curriculum transformation includes student-centred scholarship, the pedagogical renewal of teaching and assessment practices, the scholarship of teaching and learning, and the infusion of African epistemologies and philosophies. All of these will be phased in at both programme and module levels, and as a result of this you will notice a marked change in the teaching and learning strategy implemented by Unisa, together with the way in which the content is conceptualised in your modules. We encourage you to embrace these changes during your studies at Unisa in a responsive way within the framework of transformation.

4   LECTURER(S) AND CONTACT DETAILS

4.1   Lecturer(s)

The lecturers for this module are as follows:

DEPARTMENT OF FINANCIAL GOVERNANCE (Situated in Building 3, Sunnyside Campus)	E-mail address
Mr Z Abrahams	abrahz@unisa.ac.za
Ms M Ditaole	ditaomc@unisa.ac.za
Dr L Grebe	grebel@unisa.ac.za
Mr N Hoosen	hoosen2@unisa.ac.za

Mr W Kriel	krielw@unisa.ac.za
Dr J Kritzinger	kritzja@unisa.ac.za
Ms R van Beek	vbeekr@unisa.ac.za

4.2   Department

You can contact the Department of Financial Governance as follows:

Telephone number: 012 429 4032
E-mail: AUDpostgrad@unisa.ac.za

4.3   University

Unisa is large institution and therefore it is imperative that you make use of the correct contact details when contacting the University with a specific issue. The main campus of the university is situated in Preller Street, Muckleneuk, Pretoria.

Administrative enquiries should be directed to the appropriate e-mail address to avoid unnecessary delays in the response; and should always include the student number in the subject line. You should only send an enquiry to one e-mail address at a time. Multiple enquiries should be split appropriately and e-mailed to the correct e-mail addresses. This will ensure that there is no confusion as to who must respond.

Contact addresses of the various administrative departments appear on the Unisa website: http://www.unisa.ac.za/sites/corporate/default/Contact-us/Student-enquiries.

Please include the student number in all correspondence.

5   RESOURCES

5.1   Prescribed book(s)

1. SAICA Handbook Volume 1: The Annotated IFRS℠ Standards
2. SAICA Student Handbook Volume 2 (2023/2024)
3. SAICA Student Handbook Volume 3 (2023/2024)

5.2   Library services and resources
The Unisa Library offers a range of information services and resources. The library has created numerous library guides, available at http://libguides.unisa.ac.za

Recommended guides:

- For brief information on the library, go to
  https://www.unisa.ac.za/library/libatglance
- For more detailed library information, go to
  http://www.unisa.ac.za/sites/corporate/default/Library
- Frequently Asked Questions, visit
  https://www.unisa.ac.za/sites/corporate/default/Library/Frequently-Asked-Questions
- For research support and services such as the Personal Librarian service and the Information Search Librarian's Literature, Search Request (on your research topic) service, visit
  http://www.unisa.ac.za/sites/corporate/default/Library/Library-services/Research-support.

- For library training for undergraduate students, visit
  https://www.unisa.ac.za/sites/corporate/default/Library/Library-services/Training
- Lending Services
  https://www.unisa.ac.za/sites/corporate/default/Library/Library-services/Lending-services
- Services for Postgraduate students
  https://www.unisa.ac.za/sites/corporate/default/Library/Services-for-Postgraduates
- Support and Services for students with disabilities
  https://www.unisa.ac.za/sites/corporate/default/Library/Services-for-students-with-special-needs
- Library Technology Support
  https://libguides.unisa.ac.za/techsupport
- Finding and using library resources and tools
  http://libguides.unisa.ac.za/Research_skills
- A–Z list of library databases
  https://libguides.unisa.ac.za/az.php

Important contact information:
- Technical problems encountered in accessing library online services:
  Lib-help@unisa.ac.za
- General library-related queries:
  Library-enquiries@unisa.ac.za
- Queries related to library fines and payments:
  Library-fines@unisa.ac.za
- Interlibrary loan service for postgraduate students:
  libr-ill@unisa.ac.za
- Literature Search Service:
  Lib-search@unisa.ac.za
- Social media channels:
  Facebook: UnisaLibrary and Twitter: @UnisaLibrary

6 STUDENT SUPPORT SERVICES

The *Study @ Unisa* brochure is available on myUnisa: www.unisa.ac.za/brochures/studies

This brochure contains important information and guidelines for successful studies through Unisa.

If you need assistance with regard to the myModules system, you are welcome to use the following contact details:

- Toll-free landline: 0800 00 1870 (Select option 07 for myModules)
- E-mail: mymodules22@unisa.ac.za or myUnisaHelp@unisa.ac.za

You can access and view short videos on topics such as how to view your calendar, how to access module content, how to view announcements for modules, how to submit assessment and how to participate in forum activities via the following link: https://dtls-qa.unisa.ac.za/course/view.php?id=32130

Registered Unisa students get a free myLife e-mail account. Important information, notices and updates are sent exclusively to this account. Please note that it can take up to 24 hours for your account to be activated after you have claimed it. Please do this immediately after registering at Unisa, by following this link: myLifeHelp@unisa.ac.za

Your myLife account is the **only** e-mail account recognised by Unisa for official correspondence with the university and will remain the official primary e-mail address on record at Unisa. You remain responsible for the management of this e-mail account.

6.1 First-Year/ First Time UNISA Experience Programme

Many students find the transition from school education to tertiary education stressful. This is also true in the case of students enrolling at Unisa for the first time. Unisa is a dedicated open distance and e-learning institution, and it is very different from face-to-face/contact institutions. It is a mega university, and all our programmes are offered through either blended learning or fully online learning. It is for this reason that we thought it necessary to offer first-time students additional/extended support to help them seamlessly navigate the Unisa teaching and learning journey with little difficulty and few barriers. We therefore offer a specialised student support programme to students enrolling at Unisa for the first time – this is Unisa's First-Year Experience (FYE) Programme, designed to provide you with prompt and helpful information about services that the institution offers and how you can access information. The following FYE services are currently offered:

- FYE website: All the guides and resources you need in order to navigate through your first year at Unisa can be accessed using the following link: www.unisa.ac.za/FYE

- FYE e-mails: You will receive regular e-mails to help you stay focused and motivated.

- FYE broadcasts: You will receive e-mails with links to broadcasts on various topics related to your first-year studies (e.g. videos on how to submit assessments online).

- FYE mailbox: For assistance with queries related to your first year of study, send an e-mail to fye@unisa.ac.za .

7. STUDY PLAN

The studies of CTA students are based on predetermined weekly study periods for every module. Relevant learning units will be uploaded on myUnisa before a study week for the module commences, using the Lesson Tool. More detail on the study weeks are contained in the CASALL2/301/2023 tutorial letter. This module comprises the following learning units:

Learning unit no.	Topic
1	The Code of Professional Conduct, By-laws and Rules Regarding Improper Conduct
2	The Auditing Profession Act (APA) of the Independent Regulatory Board for Auditors (IRBA)
3	The auditor's responsibilities relating to fraud in an audit
4	The King IV Report on Corporate Governance in South Africa
5	Companies Act no 71 of 2008
6	The audit process
7	Pre-engagement activities
8	Planning an audit (obtaining an understanding of the control environment, risk assessment, planning activities and materiality)
9	Designing and performing further audit procedures
10	Tests of controls
11	Substantive procedures
12	Computer auditing
13	Completion of the audit
14	Reporting
15	Special audit investigations, internal audit and management consulting services

8. HOW TO STUDY ONLINE

8.1 What does it mean to study fully online?

To study fully online means that all study material and resources will be made available online, on the myunisa module site. Study material will therefore not be printed.

Study material content will be presented in learning units, using the Lessons tool as explained in Section 7 above. The following myunisa tools will also be utilised to facilitate online learning:

- *Announcements:* important information and updates relating to the module will be posted throughout the academic year, using this tool. It is important that you check the announcements frequently to ensure you stay updated.
- *Additional Resources*: Additional material such as videos, slides, integrated questions etc. will be posted using this tool. Please ensure this tool is monitored frequently to ensure you do not miss out on useful resources.
- *Discussion forum*: this tool can be used to communicate with other students in order to assist and guide each other and to perform specific activities as outlined in the individual learning units. Lecturers will post guidance/solutions to these activities at a later stage, after sufficient discussions among students have occurred*.

In order to support you in your online learning journey, lecturers are available via the following channels:

- *Email*

We prefer to communicate with you via e-mail. **It is compulsory that you communicate with us using your official Unisa *my*Life e-mail address.** Students either have questions of an administrative / general nature or questions that relate to the technical content of the module, namely academic questions. Upon receipt of your e-mail, we can firstly decide whether it is an administrative or academic matter and direct your e-mail accordingly. Secondly, when answering questions of a technical (academic) nature, the lecturer can provide a more thought through and technically correct answer as opposed to responding to a question received via telephone. It also provides you with the opportunity to critically analyse our response and to apply it to your own answering technique. E-mail communication further provides both parties with a record of the conversation.

The e-mail address of AUE/NAU/ZAU4862 is: AUDpostgrad@unisa.ac.za

You must provide your student number and the correct module code in all communication with us, especially when communicating via e-mail. If you do not provide your student number, thereby not identifying yourself as a student of this module, we may not answer your e-mail.

For queries relating to the module content it is important to provide a correct reference to the relevant tutorial letter or paragraph number in the textbook relating to your query.

We try to answer all queries as soon as possible, but due to our high student numbers, we do sometimes receive many e-mails at once. Therefore, please allow us at least 48 hours during weekdays to attend to all queries, before sending a follow up e-mail.

- *Telephone*

You can contact the AUE/NAU/ZAU4862 team telephonically. If your query is of an administrative nature, please contact the administrative officer directly. If your query relates to the technical content of the module, you can call any of the AUE/NAU/ZAU4862 lecturers. If you call a lecturer directly, please be mindful of the fact that not all the lecturers are always available via telephone. Lecturers also have other responsibilities and therefore the telephones and e-mails are attended to via a predetermined schedule. If you are not successful in a specific instance to contact us by telephone, please send an e-mail

informing us about this and we will establish contact with you. Please refer to Section for lecturer's phone numbers.

- ***Consultation via the booking system***

The School of Applied Accountancy has recently launched an online booking system. This system enables you to book an appointment with an available lecturer for a 30 minute time slot. The booking system can be accessed via the following link:

SoAA Lecturer Online Consultation (office365.com)

Once on the booking site you will be required to:
  o Select the date, time and lecturer you would like to consult with, from a drop down list, based on lecturer availability.
  o Include information relating to the reason for the consultation such as a summary of what you would like to discuss, include page number reference to study material and specific question name or number, if applicable

Please note that this booking link should only be used for consultation on study material content and NOT for administrative questions.

- ***Live lectures***

Live lectures will be held during the course of the year. These sessions are beneficial as they provide relevant information regarding each module, explain key principles, and discuss prior year exam questions and solutions including examination technique. These classes are free of charge and no registration is necessary. The recordings of these lectures and slides used will be made available on myunisa to accommodate those students who cannot attend. These lectures will include lectures on key topics and a debrief session after every test. Additional lectures will also be scheduled before the exam.

9. ASSESSMENT

9.1 Assessment criteria

Please refer to the individual learning units wherein the assessment criteria per learning outcome is outlined.

9.2 Assessment plan

- To complete this module, you will be required to submit four tests (formative assessment) and one exam (summative assessment).
- All information about when and where to submit your assessments will be made available to you via the myModules site for your module.
- Due dates for assessments, as well as the actual assessments are available on the myModules site for this module.
- To gain admission to the examination, you need to submit three tests.
- To gain admission to the examination, you need to obtain a year mark average of 40% for the assignments.
- The assignment weighting for the module is as follows

  o The average of the best of two (2) tests out of test 1 to test 3, contributing 50%

towards the year mark, and
- ○ A compulsory Integrated Test 4 mark, contributing 50% towards the year mark.

- You will receive examination information via the myModules sites. Please watch out for announcements on how examinations for the modules for which you are registered will be conducted.
- The examination will count 60% towards the final module mark.

9.3 Assessment due dates

- There are no assignment **due dates** included in this tutorial letter.

- Assignment due dates will be made available to you on the myUnisa landing page for this module. We envisage that the due dates will be available to you upon registration.

- Please start working on your assessments as soon as you register for the module.

- Log on to the myUnisa site for this module to obtain more information on the due dates for the submission of the assessments.

9.4 Submission of assessments

- Unisa, as a comprehensive open distance e-learning institution (CODeL), is moving towards becoming an online institution. You will therefore see that all your study material, assessments and engagements with your lecturer and fellow students will take place online. We use myUnisa as our virtual campus.

- The myUnisa virtual campus will offer students access to the myModules site, where learning material will be available online and where assessments should be completed. This is an online system that is used to administer, document, and deliver educational material to students and support engagement between academics and students.

- The myUnisa platform can be accessed via https://my.unisa.ac.za. Click on the myModules 2024 button to access the online sites for the modules that you are registered for.

- The university undertakes to communicate clearly and as frequently as is necessary to ensure that you obtain the greatest benefit from the use of the myModules learning management system. Please access the announcements on your myModules site regularly, as this is where your lecturer will post important information to be shared with you.

- When you access your myModules site for the module/s you are registered for, you will see a welcome message posted by your lecturer. Below the welcome message you will see the assessment shells for the assessments that you need to complete.

- For written assessments, please note the due date by which the assessment must be submitted. Ensure that you follow the guidelines given by your lecturer to complete the assessment. Click on the submission button on the relevant assessment shell on myModules. You will then be able to upload your written assessment on the myModules site of the modules that you are registered for. Before you finalise the upload, double check that you have selected the correct file for upload. Remember, no marks can be allocated for incorrectly submitted assessments.

9.5   The assessments

As indicated in section 9.2, you need to complete four formative and one summative assessment for this module. Details on the assessments are as follows:

- Assessments will comprise of four tests (formative assessments) and a year-end examination (summative assessment). The formative assessments are structured in three (3) module specific tests during the year (Test 1 to Test 3) plus one integrated test (All CTA Level 2 modules) written as Test 4.
- The three (3) tests will be written out of 40 marks and consist of 15 minutes reading time and 60 minutes writing time. The test marks will contribute 50% towards your average year mark which will also serve as a minimum examination entrance mark.
- The integrated test will be written out of 400 marks in total and will comprise of four (4) test sessions over two (2) days. Each session will be out of 100 marks and written over 2 hours and 30 minutes, with 30 minutes reading time. Each 100 mark test paper will be integrated across any of the 5 modules of CTA Level 2. The integrated test marks will be used to calculate your average year mark and examination entry. The integrated test is compulsory for examination entrance and will contribute 50% towards the calculation of the year mark.
- Note there are no sick tests or other opportunities for the tests and integrated tests. Students who miss the integrated test will be required to submit evidence to management, upon investigation of the evidence the management will make a ruling towards exam admission. You are therefore encouraged to make every effort to submit all assessments in order to enhance your chances of gaining examination entrance for this module.
- You need a minimum of 40% to obtain examination admission. No adjustments are made to the year mark. The final module mark consists of 40% formative assessments of the year mark and 60% of your examination mark. You need to obtain a minimum of 40% in the examination result for the year mark to count towards the final mark

Please refer to the table below that explains how the year mark and exam mark is calculated

Assessments	Composition of the year mark	Composition of the Final Mark	Weight for each assessment
Test 1 (40 marks; 15 min reading time; 1 hr writing time)	The best 2 out of 3 tests will be considered. Tests will consists of 50% of the year mark	20% of the total mark	**40%**
Test 2 (40 marks; 15 min reading time; 1 hr writing time)			
Test 3 (40 marks; 15 min reading time; 1 hr writing time)			
Test 4 - Compulsory Integrated Test Integrated test over 2 days - This covers all work of the module (including content tested in tests 1 to 3).	The integrated test is compulsory and will consists of 50% of the year mark	20% of the total mark	

Total Formative Assessment		**40%**	**40%**
Summative Assessment (200 marks: 2 papers of 100 marks each written in 2 sessions, each with 30 min reading time and 2 hr 30 min writing time) Note: A portion of each module paper will be integrated with another module		**60%**	**60%**
Total module mark		**100%**	**100%**

Table 1: calculation of year mark and final examination mark

There are no assignments included in this tutorial letter. Assignments and due dates will be made available to you on myModules for this module. We envisage that the due dates will be available to you upon registration.

An outline of each test is provided below:

Study week		Test number
Refer to CASALL2/301/2024	Learning units 1 - 5	Test 1
	Learning units 6- 8	Test 2
	Learning units 9 -12	Test 3
	Learning units 13 - 15	Test 4 (Integrated)

The scope of a test must not be regarded as isolated, since all previous work may be tested, however, each test (except for test 4 that will cover all the work in the module) will focus predominantly on the work covered in the specified learning units as indicated in the table above.

It is important to remember that you are studying towards a post-graduate course which comprises vast volumes of work. It is therefore not possible to start studying a month or two before the final examination. Consistent studying throughout the year will increase your chances of success in the final examination. The tests also present you with an opportunity to build up a year mark, which will be to your benefit (refer to tutorial letter CASALL2/301/2024). There are various support initiatives planned (live lectures, recorded lectures, slides) which are scheduled before and after tests, and also in preparation for the final examination. The recordings of live lectures will also be available if you are unable to attend the sessions.

Previous test questions and solutions will also be made available. These will give you some idea of the required standard.

The tests are limited open book tests for all the subjects which means that you may use **SAICA Handbooks. No subject text books are allowed**. **Questions will be set in English only and you are required to answer them in English only.**

> **REMEMBER to always write your <u>correct course code</u> and <u>student number</u> on your solution submitted**

Refer to par **Error! Reference source not found.**.1 for specific instructions on the open book and calculator policy.

9.6   Administration of the tests

Your test marks are made available on the Unisa online platform. You may also confirm your test marks on the internet at https://my.unisa.ac.za/portal

PLEASE DO NOT phone the lecturers or administrative staff of the Department for your test marks because they do not keep record of the test marks!

Remarking of tests

A mark plan for each test is uploaded on the Unisa online platform and we advise you to remark your test as soon as you receive it back from Unisa. This is also a form of self-assessment for you. If you do not agree with your assessment, you may do the following:

- Write/type a motivation why you think your test should be remarked and clearly indicate where you think you should be awarded more marks.
- **Make sure to keep a copy of the test for your records**.

9.7   The examination

Examination information and details on the format of the examination will be made available to you online via the myUnisa site. Look out for information that will be shared with you by your lecturer and for communication from the university.

Only registered students who paid their study fees in full and complied with the 40%-year mark (refer Tutorial letter CASALL2/301/2023), will be allowed to write the examination. Students should obtain a minimum of 40% in the examination (examination mark) to qualify for a supplementary examination and a final mark of 50% to obtain credit for Applied Auditing.

In the interest of fairness, examination admission rules will be applied strictly and consistently to all students. No requests for exceptions will be entertained. You are therefore requested to refrain from lodging such requests.

9.7.1   Invigilation/proctoring

Since 2020 Unisa conducts all its assessments online. Given stringent requirements from professional bodies and increased solicitations of Unisa's students by third parties to unlawfully assist them with the completion of assignments and examinations, the University is obliged to assure its assessment integrity through the utilisation of various proctoring tools: Turnitin, Moodle Proctoring, the Invigilator App and IRIS. These tools will authenticate the student's identity and flag suspicious behaviour to assure credibility of students' responses during assessments. The description below is for your benefit as you may encounter any or all of these in your registered modules:

Turnitin is a plagiarism software that facilitates checks for originality in students' submissions against internal and external sources. Turnitin assists in identifying academic fraud and ghost writing. Students are expected to submit **typed** responses for utilisation of the Turnitin software.

The **Moodle Proctoring tool** is a facial recognition software that authenticates students' identity during their Quiz assessments. This tool requires access to a student's **mobile or laptop camera**. Students must ensure their camera is activated in their browser settings prior to their assessments.

The Invigilator "mobile application-based service does verification" of the identity of an assessment participant. The Invigilator Mobile Application detects student dishonesty-by-proxy and ensures that the assessment participant is the registered student. This invigilation tool requires students to download the app from their Play Store (Google, Huawei and Apple) on their **mobile devices** (camera enabled) prior to their assessment.

IRIS Invigilation software verifies the identity of a student during assessment and provides for both manual and automated facial verification. It has the ability to record and review a student's assessment session. It flags suspicious behaviour by the students for review by an academic administrator. IRIS software requires installation on students' **laptop devices** that are enabled with a webcam.

Students who are identified and flagged for suspicious dishonest behaviour arising from the invigilation and proctoring reports are referred to the disciplinary office for formal proceeding.

Please note:

Students must refer to their module assessment information on their myModule sites to determine which proctoring or invigilation tool will be utilised for their formative and summative assessments.

10. ACADEMIC DISHONESTY

10.1 Plagiarism

Plagiarism is the act of taking the words, ideas and thoughts of others and presenting them as your own. It is a form of theft. Plagiarism includes the following forms of academic dishonesty:

- Copying and pasting from any source without acknowledging the source.
- Not including references or deliberately inserting incorrect bibliographic information.
- Paraphrasing without acknowledging the original source of the information.

10.2 Cheating

Cheating includes, but is not limited to, the following:

- Completing assessments on behalf of another student, copying the work of another student during an assessment, or allowing another student to copy your work.
- Using social media (e.g. WhatsApp, Telegram) or other platforms to disseminate assessment information.
- Submitting corrupt or irrelevant files, this forms part of examination guidelines
- Buying completed answers from so-called "tutors" or internet sites (contract cheating).

10.3 For more information about plagiarism, follow the link below:

https://www.unisa.ac.za/sites/myunisa/default/Study-@-Unisa/Student-values-and-rules

11. STUDENTS LIVING WITH DISABILITIES

The Advocacy and Resource Centre for Students with Disabilities (ARCSWiD) provides an opportunity for staff to interact with first-time and returning students with disabilities. If you are a student with a disability and would like additional support or need additional time for assessments, you are invited to contact AUDpostgrad@unisa.ac.za to discuss the assistance that you need.

12. FREQUENTLY ASKED QUESTIONS

Question: Whom can I contact regarding registration matters?

Answer: You should contact the following persons in that regard:

Jabulani Chauke
012 429 4211
chaukjk@unisa.ac.za

Question: I missed a test, what do I do now?

Answer: There are no special/sick tests. Therefore, you do not need to submit a reason for not writing a test. No additional tests are scheduled for cases of sickness or any unforeseen circumstances.

13. IN CLOSING

This tutorial letter summarised all the important administrative and assessment information relating to the Applied Auditing course. Do refer back to it if you need to verify any general information regarding the course.

We trust that the preceding sections will assist you in approaching your studies in a methodical manner and with a greater level of understanding.

We hope you enjoy this part of your studies!