

DIPLOMA IN INTERNAL AUDITING



FACULTY OF
ACCOUNTING
& INFORMATICS

DEPARTMENT OF
AUDITING &
TAXATION

01 JAN - 31 DEC 2026

Diploma in Internal Auditing

NQF Level: 6

SAQA ID: 101431

Qualification Code: DIIAUI (Mainstream)

DIAUFI (Extended Curriculum Programme - ECP)

Location: Ritson Campus (Block C: 2nd Floor)

Description of the Programme

The Mainstream Diploma is a 3-year programme and the extended curriculum programme is a 4-year programme in the Faculty of Accounting and Informatics. It is designed to provide students with knowledge of Internal Auditing.

The purpose of this qualification is to equip learners with the knowledge and skills that will enable them to operate effectively in internal auditing and prepare them to advance their careers in this field. The role of a professional internal auditor is crucial in ensuring that a business or organization has robust processes and strategies to effectively manage key areas such as risk management, governance, and process control. Internal auditors are responsible for evaluating and improving the effectiveness of these processes, thereby safeguarding the organization against potential risks and ensuring compliance with relevant regulations and standards.

Career opportunities

This qualification serves as the academic progression toward professional qualifications and membership with the Institute of Internal Auditors (IIA) Globally and in South Africa.

An internal auditor brings a high level of expertise and competence, making them invaluable assets to a wide range of organizations. The Internal auditors offer high expertise and competence, making them invaluable to private companies, public entities, government institutions, and NGOs. Their specialized skills allow them to deliver tailored assurance services.

Assurance and consulting firms actively seek internal auditors for their ability to provide insightful analysis, recommend improvements, and ensure effective internal controls. As a result, internal auditors play a crucial role in helping these firms deliver comprehensive services to their clients.

Explanation of Points scale:

SENIOR CERTIFICATE (SC)		
SYMBOL	HIGHER GRADE	STANDARD GRADE
A	8	6
B	7	5
C	6	4
D	5	3
E	4	2
F	3	1

NATIONAL SENIOR CERTIFICATE (NSC)		
%	LEVEL	POINTS
90-100	7	8
80-89%	7	7
70-79%	6	6

60-69%	5	5
50-59%	4	4
40-49%	3	3
30-39%	2	2
20-29%	1	1

MINIMUM ADMISSION REQUIREMENTS

GENERAL ADMISSION REQUIREMENTS

A person will only be considered for registration for an instructional programme approved by the Institution's Senate if the person complies with:

- The minimum admission requirements stated in the DUT general handbook (refer to the DUT website for the general handbook).
- Institutional faculty, departmental and/or instructional programme-specific rules; and

MINIMUM ADMISSION REQUIREMENTS IN TERMS OF THE HIGHER EDUCATION QUALIFICATIONS SUB-FRAMEWORK (HEQSF)

G7 rule: For Diploma:

"a National Senior Certificate (NSC) as certified by the Council for General and Further Education and Training (Umalusi), with a minimum of achievement rating of 3 for English and a minimum achievement rating of 3 in four recognised NSC 20-credit subjects."

Entry Requirements: Diploma in Internal Auditing

NATIONAL SENIOR CERTIFICATE (NSC) (01 January 2009)		SENIOR CERTIFICATE (SC) (PRE 2009)			NATIONAL CERTIFICATE VOCATIONAL (NCV)	
NSC DIPLOMA ENTRY		SENIOR CERTIFICATE (SC)			(NCV) – LEVEL 4	
Compulsory Subjects	NSC Rating Code	Compulsory Subjects	HG	SG	Compulsory Subjects	Mark
English OR	3	English	E	C	At least 50% in three fundamental subjects including English and Mathematics	50%
English (1 st additional)	4					
Mathematics	4	Mathematics OR	E	D		
And two 20 credit subjects (not more than one language)	3	Accounting	D	C		
In addition: ONE recognized NSC 20 credit subject as per the G7 rule stated above	3					
OR		Applicant with Senior Certificate Accounting will not be a requirement if Mathematics is D (HG), OR B (SG)			At least 60% in THREE compulsory vocational subjects.	60%
English OR	3					
English (1 st additional)	4					
Mathematics OR	3					
Mathematics Literacy	5					
Accounting	4					
And ONE 20-credit subject	3					
In addition: ONE recognized NSC 20 credit subject as per the G7 rule as stated above	3					

Please note: This requirement represents the minimum requirement and students applying will be ranked according to a points system. To determine points, English and the next five best results should be selected for calculation.

Selection Procedure: Meeting the minimum entry requirements does not automatically guarantee acceptance. It depends on the number of applicants and number of places allowed by DUT. A ranking system is used for admission to the Department of Auditing and Tax. Applicants are selected in order of merit, based on the subject list above, on a first-come first-served basis and may include an interview. Students who meet the minimum entrance requirements will be ranked according to rating criteria; The National Senior Certificate point would be used for each qualifying subject to determine a "combined score" for candidates. The "combined score" would thereafter be used as rating criteria for ranking of candidates. Candidates with highest score, in-line with the enrolment plan, would be given first preference.

Please Note: Those applicants who meet the minimum requirements but whose overall points rating could put them at risk could still be placed on the extended curriculum programme as they would be considered under prepared and at risk of not coping with the demands of the regular programme. The **extended curriculum programme**, through a purposeful and structured set of learning experiences will provide these students with the academic foundations necessary for them to succeed on the regular programme.

OR

Admission Requirement based upon Work Experience, Age and Maturity

For admission to entry-level diploma and certificate studies:

A person may, subject to such requirements as the Senate may determine, be admitted to the Institution even if such a person is not in a possession of a National Senior Certificate, Senior Certificate, or an equivalent certificate, provided that:

- a) The person shall have reached the age of 23 in the first year of registration and shall have at least:
 - Three years' appropriate work experience; and/or
 - Capacity for the proposed instructional programme, which shall be assessed at the discretion of the respective Head of Department by a Senate-approved admission assessment comprising of a DUT Standardised Assessment Test for Access and Placement (SATAP), Academic Literacies (AI) & English for Academic Purposes (EAP) and/or an appropriate subject or programme specific written assessment designed and marked by the relevant Department; and
- b) The relevant Faculty Board shall be satisfied that the person's standard of communication skills, ability to study successfully and/or work experience are such that the person, in the opinion of the relevant Faculty Board, should be able to complete the proposed instructional programme successfully. If required, the communication skills and study skills should be tested; and
- c) The person's application for admission in terms of work experience, age and maturity **is approved prior to registration**.

Applicants intending to gain admission through work experience, age and maturity must submit their applications to the relevant department at least four months before the commencement of the academic year inclusive of the date of scheduling writing a requisite eligibility assessment.

Tuition Fees

To assist you with your planning, the **2025** fees have been indicated. An increase for next year to accommodate the inflation rate can be expected.

Please Note: DUT cannot be held liable for the fees in this brochure as the **2026** fees are not yet final.

Diploma in Internal Auditing First Year Curriculum (3 years)

First Year Curriculum				
Semester One	Subject Code	HEQSF Level	SAQA Credits	2025 Fees
Business Fundamentals I	BFND101	5	12	R3000.00
Cornerstone 101	CSTN101	5	12	R3910.00
Financial Accounting, I (Module 1)	FCTN111	5	12	R3590.00
Internal Auditing I (Module 1)	INAD111	5	12	R3590.00
Principles of Microeconomics	PMIC101	5	12	R3330.00
TOTAL				R17420.00
Semester Two				
Business Calculations	BSCL101	5	12	R3 490.00
Commercial Law I	CMLW101	5	12	R6 250.00
Financial Accounting I (Module 2)	FCTN121	5	12	R3 590.00
Internal Auditing I (Module 2)	INAD121	5	12	R3 590.00
Principles of Macroeconomics	PMAC101	5	12	R3 510.00
The Entrepreneurial Edge	TENE101	6	8	R2 600.00
TOTAL				R23030.00
TOTAL CREDITS SEMESTER 1 & 2			128	
Second Year Curriculum				
Semester One				
Business Fundamentals II	BFND201	6	12	R3810.00
Commercial Law II (Module 1)	CMLW211	6	12	R3490.00
Financial Accounting II (Module 1)	FCTN211	6	12	R5540.00
Internal Auditing II (Module 1)	INAD211	6	12	R4110.00
Managerial Accounting and Finance (Module 1)	MNAF111	6	12	R3490.00
Values in the Workplace	VWKPI01	5	8	R2600.00
TOTAL				R23040.00
Semester Two				
Commercial Law II (Module 2)	CMLW221	6	12	R3490.00
Financial Accounting II (Module 2)	FCTN221	6	12	R3590.00
Internal Auditing II (Module 2)	INAD221	6	12	R4110.00
Managerial Accounting and Finance (Module 2)	MNAF121	6	12	R3490.00
Taxation I	TAXT101	6	12	R3490.00
Total				R18170.00
TOTAL CREDITS SEMESTER 1 & 2			128	
Third Year Curriculum				
Semester One				
Corporate Procedures	CPRC101	6	12	R2950.00
Entrepreneurial Spirit	ESPR101	6	12	R2480.00
Financial Accounting III (Module 1)	FCTN311	7	12	R2980.00

Internal Auditing III (Module 1)	INAD311	7	12	R4310.00
Taxation II (Module 1)	TAXT211	7	12	R4050.00
World of Work	WWRK101	5	8	R2260.00
TOTAL				R19030.00
Semester Two				
Business Informatics	BINF101	6	12	R4480.00
Financial Accounting III (Module 2)	FCTN321	7	12	R2980.00
Internal Auditing III (Module 2)	INAD321	7	12	R3100.00
Taxation II (Module 2)	TAXT221	7	12	R4050.00
Statistics	STCS101	6	12	R3490.00
TOTAL				R18100.00
TOTAL CREDITS SEMESTER 1&2			128	

Diploma in Internal Auditing (4-Year Extended Curriculum Programme- Durban)

First Year Curriculum				
Semester One	Subject Code	HEQSF Level	SAQA Credits	2025 Fees
Accounting Literacy 101	ACOL101	5	12	-
Quantitative Literacy	QULT101	5	12	-
Principles of Microeconomics	PAEC101	5	12	-
Cornerstone 101	CSTN101	5	12	R3910.00
Total				R3910.00
Semester Two				
Accounting Literacy 102	ACOL102	5	12	-
Business Calculation I	BSCL101	5	8	R3490.00
Internal Auditing 101	INAD111	5	8	R3590.00
Principles of Macroeconomics	PCRE101	5	12	-
Total				R7080.00
TOTAL CREDITS SEMESTER 1&2			88	
Second Year Curriculum				
Semester One	Subject Code	HEQSF Level	SAQA Credits	2025 Fees
Financial Accounting 101	FCTN111	5	8	R3590.00
Business Fundamentals I	BFND101	6	8	R3000.00
Internal Auditing 102	INAD121	5	8	R3590.00
Managerial Accounting and Finance 101	MAFA101	6	12	R3460.00
Total				R13640.00
Semester Two				
Financial Accounting 102	FCTN121	5	8	R3590.00
Commercial Law I	CMLW101	6	8	R6250.00
Managerial Accounting and Finance 102	MAFA102	6	12	R3460.00
The Entrepreneurial Edge	TENE101	6	8	R2600.00
Total				R15900.00
TOTAL CREDITS SEMESTER 1&2			72	
Third Year Curriculum				
Semester One	Subject Code	HEQSF Level	SAQA Credits	2025 Fees
Financial Accounting 201	FCTN211	6	12	R5540.00
Internal Auditing 201	INAD211	6	8	R4110.00
Business Fundamentals 2	BFND201	6	12	R3810.00
Value in the workplace	VWKP101	5	8	R2600.00
Commercial Law 201	CMLW221	6	12	R3490.00
Total				R19550.00
Semester Two				
Financial Accounting 202	FCTN221	6	12	R3590.00
Internal Auditing 202	INAD221	6	8	R4110.00
Taxation I	TAXT101	6	12	R3490.00
Commercial Law 202	CMLW221	6	12	R3490.00
World of Work	WWRK101	5	8	R2260.00
Total				R16940.00
TOTAL CREDITS SEMESTER 1&2			104	
Fourth Year Curriculum				
Semester One	Subject Code	HEQSF Level	SAQA Credits	2025 Fees
Financial Accounting 301	FCTN311	5	8	R2980.00
Internal Auditing 301	INAD311	7	12	R4310.00
Taxation 201	TAXT211	7	12	R4050.00
Corporate Procedures	CPRC101	6	12	R2950.00

Entrepreneurial Spirit	ESPR101	6	12	R2480.00
Total				R16770.00
Semester Two				
Financial Accounting 302	FCTN321	6	12	R2980.00
Internal Auditing 302	INAD321	7	12	R3100.00
Taxation 202	TAXT211	7	12	R4050.00
Statistics	STCS101	6	12	R3490.00
Business Informatics	BINF101	6	12	R4480.00
Total				R18100.00
TOTAL CREDITS SEMESTER I & 2			116	

Application

Applicants who wish to enrol for the programme must apply through the CAO system by no later than 30 September of the previous year.

For CAO Online Application visit: <http://www.cao.ac.za>

CAO Contact Details

Private Bag X06
Dalbridge
4014
Tel: (031) 2684444
Fax: (031) 2682244

CAO Code: DU-D-DIA (Mainstream)
DU-D-DI4(ECP)

Closing Date for applications: 30 September 2025

For More Information Contact:

Contact the Department of Auditing and Taxation Ritson Campus
Block R4 2nd Floor
Durban
Tel: (031) 373 5610

Financial Aid:

For Financial Aid application for a DUT programme please apply online at www.nsfas.org.za or call the NSFAS call centre on 0860 067 327.

For an explanation on how to fill out the application form, please go to www.nsfas.org.za or contact the call centre on the number above.

Please note that completing a form does not guarantee Financial Aid. For further assistance, please consult the Department of Financial Aid and Scholarships on (031)373 2931/2557/2054.