

# Short courses presented by the NWU Programme in Forensic Accountancy



## Certificate in:

- Commercial Forensic Accounting
- Commercial Forensic Law
- Commercial Forensic Investigation
- Commercial Forensic Information Technology
- Practice and Fraud Risk Management

## Introduction

The Programme in Forensic Accountancy has been hosted since 2006 in the School of Accounting Sciences of the Potchefstroom Campus of the North-West University ("the Programme"). The Programme consists of the largest dedicated group of highly qualified and experienced lecturers in South Africa that offers both undergraduate and postgraduate degrees in Forensic Accountancy.

## SHORT COURSES PRESENTED

The Programme also offers the following short courses in commercial forensic practice:

- Certificate in Commercial Forensic Accounting
- Certificate in Commercial Forensic Law
- Certificate in Commercial Forensic Investigation
- Certificate in Commercial Forensic Information Technology
- Certificate in Practice and Fraud Risk Management

## PREPARATION FOR ICFP QUALIFYING EXAMINATION

All of the short courses on offer have been carefully developed, and hence approved by the ICFP, in order to assist those candidates who wish to prepare for the different modules of the ICFP Qualifying Examination, should they wish to become full members of the ICFP.

This is achieved by the fact that the respective examinations following each of the abovementioned short courses also serve as the Qualifying Examination of the ICFP. In other words, should you have obtained all five of the above certificates, you have also

passed the Qualifying Examination of the ICFP required to become a full member of the ICFP.

Please note that should you wish to become a full member of the ICFP, you may be exempted from some of the modules of the ICFP Qualifying Examination based on your previous qualifications. The exemption process forms part of your enrolment for the short courses at the NWU, although the exemption itself is decided upon by the ICFP.

## SUMMARY

Please note the following regarding each of the short courses:

**Recognition:** (i) By the NWU at a proposed NQF level 6;  
(ii) As preparatory courses for the ICFP Qualifying Examination

**Venue:** In a professional environment in Gauteng

**Duration:** 6 Months (5 contact sessions – approximately once a month on a Saturday)

**Costs:** R8 500 per short course (all inclusive, i.e. registration and examination fees, all study guides and study material). *[Associate members of the ICFP in good standing may qualify for a subsidy from the Institute. T&Cs apply. Please contact the ICFP for info]*

**Admission requirements:** Grade 12 and three years' relevant academic or practical experience

**Closing date for applications:** 14 February 2017

## ENQUIRIES

Mr Albert van Zyl: Programme leader

E-mail: [pfa@nwu.ac.za](mailto:pfa@nwu.ac.za)



## Certificate in Commercial Forensic Accounting

(proposed NQF Level 6)

### OBJECTIVE

This course will enable learners to have a detailed knowledge of accounting principles and transactional cycles, the analysis of financial statements and accounting records as well as the manipulation thereof in order to execute commercial forensic investigations.

### COURSE OUTCOMES

At the end of the course, the learner should be able to:

- Demonstrate a detailed knowledge of accounting principles relevant to the commercial forensic environment;
- Solve problems through the analysis of sets of facts and / or source documentation relating to accounting aspects of the commercial forensic environment;
- Demonstrate a detailed knowledge of the following basic transactional cycles:
  - Five standard business transactional cycles and the main purpose thereof;
  - Basic activities, including the sequence of each of the five cycles, core documentation within each activity of the cycles, and the relation of core documents to the main activities within each function;
  - Business risk normally associated with these activities and functions;
  - The purpose, principles, responsibility, limitations and components of internal control;
- Demonstrate a detailed knowledge of the principles of the accounting equation, the interpretation of financial position and performance relating to financial statements and the manipulation of financial records; and
- Demonstrate a detailed knowledge of the practical application and principles behind a flow of funds analyses, including, but not limited to, the interpretation of bank statements and associated documentation as well as the determination of source and origin of flow of funds with reliable best evidence.

### ASSESSMENTS

Attendants will have to submit two written assignments and/or case studies (formative assessment) and complete an examination (summative assessment). To pass the examination, the student must obtain a minimum of 50%.

### COURSE STRUCTURE AND VENUE

The course will be presented in Gauteng (venue to be communicated) over a period of 6 months by means of five classes to be held on Saturdays (approximately once a month), as well as an additional session for the examination of the particular course.

### WHO SHOULD ENROL?

This course is aimed at persons working within the commercial forensic environment with limited formal accounting and auditing knowledge within the ambit of the conducting of commercial forensic investigations.

### ADMISSION REQUIREMENTS

A senior certificate (grade 12) and three years' relevant academic or practical experience.

### FEES

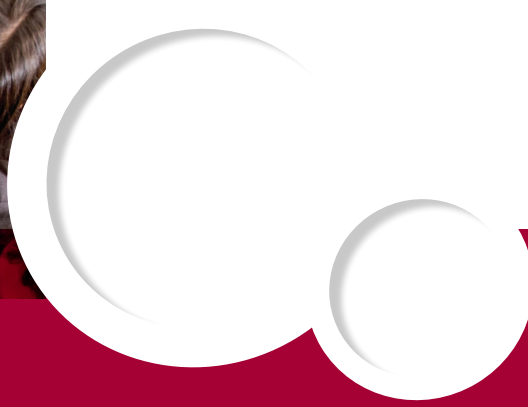
R8 500 which includes registration fees, tuition fees, welcoming pack, lecturing material and examination fees. Should you only wish to enrol for the examination and not the preparatory course, the fees are R4 000. (Please note that fees are determined annually and are therefore subject to change.)

### CERTIFICATION

After the successful completion of this course, candidates will receive a certificate from the North-West University.

### REGISTRATION AND COMMENCEMENT

Registration ends **14 February 2017** with the first classes commencing in April 2017.



## Certificate in Commercial Forensic Law (Proposed NQF Level 6)

### OBJECTIVE

The course will equip learners with a detailed knowledge of relevant and updated legal aspects (i.e. basic human rights, law of evidence, criminal law, law of criminal procedure, labour law and law of contract) applicable to conducting legally sustainable commercial forensic investigations in South Africa.

### COURSE OUTCOMES

At the end of the course, the learner should be able to have a detailed knowledge of:

- Aspects of the South African Constitution and human rights, including the right to privacy, dignity, fair labour practices, access to information and the rights of arrested, detained and accused persons relevant to the commercial forensic environment;
- Criminal law, including but not limited to, fraud, theft, corruption, money laundering, forgery and uttering;
- Law of evidence, relevant to the commercial forensic environment;
- Labour law, specifically regarding conducting commercial forensic investigations in the workplace;
- Basic principles of the law of contract relevant to commercial forensic practitioners;
- Recovery of assets, including section 300 of the Criminal Procedure Act, Asset Forfeiture, interdicts like Mareva Injunctions, acknowledgements of debts, recoveries related to pension funds, etc.; and
- Reporting duties relevant to commercial forensic practitioners.

### ASSESSMENTS

Attendants will have to submit two written assignments and/or case studies (formative assessment) and complete

an examination (summative assessment). To pass the examination, the student must obtain a minimum of 50%.

### COURSE STRUCTURE AND VENUE

The course will be presented in Gauteng (venue to be communicated) over a period of 6 months by means of five classes to be held on Saturdays (approximately once a month), as well as an additional session for the examination of the particular course.

### WHO SHOULD ENROL?

This course is aimed at persons working within the commercial forensic environment with limited knowledge of aspects of the South African law relevant to conducting legally sustainable commercial forensic investigations.

### ADMISSION REQUIREMENTS AND DURATION

A senior certificate (grade 12) and three years' relevant academic or practical experience.

### FEES

R8 500 which includes registration fees, tuition fees, welcoming pack, lecturing material and examination fees. Should you only wish to enrol for the examination and not the preparatory course the fees are R4 000. (Please note that fees are determined annually and are therefore subject to change.)

### CERTIFICATION

After the successful completion of this course, candidates will receive a certificate from the North-West University.

### REGISTRATION AND COMMENCEMENT

Registration ends **14 February 2017** with the first classes commencing in April 2017.

# Certificate in Commercial Forensic Investigation (Proposed NQF Level 6)

## OBJECTIVE

The course will equip learners to plan, manage and execute legally sustainable and effective commercial forensic investigations within the South African context.

## COURSE OUTCOMES

At the end of the course, the learner should have a detailed knowledge of:

- The planning and investigation of crime within the commercial forensic environment;
- Interviewing and related skills;
- The management of the economic crime scene;
- Introduction to banking system and the analysis of bank statements;
- Statements (different types, the drafting thereof and relevant procedures in place);
- Search and seizures (conducting legally sustainable search and seizures in different contexts); and
- Sources of information for investigative purposes.

## ASSESSMENTS

Attendants will have to submit two written assignments and/or case studies (formative assessment), and complete an examination (summative assessment). To pass the examination, the student must obtain a minimum of 50%.

## COURSE STRUCTURE AND VENUE

The course will be presented in Gauteng (venue to be communicated) over a period of 6 months by means

of five classes to be held on Saturdays (approximately once a month), as well as an additional session for the examination of the particular course.

## WHO SHOULD ENROL?

This course is aimed at persons working within the commercial forensic environment with limited knowledge of the planning, management and execution of legally sustainable commercial forensic investigations in the South African context.

## ADMISSION REQUIREMENTS

A senior certificate (grade 12) and three years relevant academic or practical experience.

## FEES

R8 500 which includes registration fees, tuition fees, welcoming pack, lecturing material and examination fees. Should you only wish to enrol for the examination and not the preparatory course the fees are R4 000. (Please note that fees are determined annually and are therefore subject to change.)

## CERTIFICATION

After the successful completion of this course, candidates will receive a certificate from the North-West University.

## REGISTRATION AND COMMENCEMENT

Registration ends **14 February 2017** with the first classes commencing in April 2017.



## Certificate in Commercial Forensic Information Technology (Proposed NQF Level 6)

### OBJECTIVE

The course will enable attendees to function effectively within the commercial forensic environment, with specific reference to application of forensic information technology and requirements related thereto.

### COURSE OUTCOMES

At the end of the course, the learner should have a detailed knowledge of:

- Fundamentals of information technology;
- Relevant South African law relating to information technology and cybercrimes;
- Computer forensics;
- Data analytics;
- Digital evidence and digital evidence gathering;
- Data privacy and related legislative requirements; and
- Commercial forensic information technology investigations including cyber crime, network forensics, mobile device forensics, anti-forensics and forensic technology certifications.

### ASSESSMENTS

Attendants will have to submit two written assignments and/or case studies (formative assessment) and complete an examination (summative assessment). To pass the examination the student must obtain a minimum of 50%.

### COURSE STRUCTURE AND VENUE

The course will be presented in Gauteng (venue to be

communicated) over a period of 6 months by means of five classes to be held on Saturdays (approximately once a month), as well as an additional session for the examination of the particular course.

### WHO SHOULD ENROL?

This course is aimed at persons working within the commercial forensic environment with limited information technology or data analytical knowledge.

### ADMISSION REQUIREMENTS

A senior certificate (grade 12) and three years relevant academic or practical experience.

### FEES

R8 500 which includes registration fees, tuition fees, welcoming pack, lecturing material and examination fees. Should you only wish to enrol for the examination and not the preparatory course the fees are only R4 000. (Please note that fees are determined annually and are therefore subject to change.)

### CERTIFICATION

After the successful completion of this course, candidates will receive a certificate from the North-West University.

### REGISTRATION AND COMMENCEMENT

Registration ends **14 February 2017** with the first classes commencing in April 2016.

## Certificate in Practice and Fraud Risk Management (Proposed NQF Level 6)

### OBJECTIVE

The course will enable learners to function as professionals within the commercial forensic environment, with specific reference to topics such as ethics, role players in the commercial forensic industry, client acceptance and engagement, report writing, practice management and fraud risk management.

### COURSE OUTCOMES

Upon completion of this short course, learners should be able to:

- Demonstrate a detailed knowledge of ethical standards and practice relevant to the South African commercial forensic environment;
- Demonstrate a detailed knowledge of the relevant role-players (public and private entities, regulators, the legal fraternity, etc.) relevant to the commercial forensic environment;
- Demonstrate a detailed knowledge of commercial crime and statistics relating thereto;
- Solve problems through the analysis of sets of facts and/or source documentation relating to fraud risk management and risk management within the commercial forensic environment and to formulate arguments flowing therefrom in an orderly fashion;
- Demonstrate an ability to evaluate different sources of information, to select information appropriate to the task, and to apply well-developed processes of analysis, synthesis and evaluation to that information relating to practice management, forensic reporting standards and fraud risk management; and
- Demonstrate an ability to present and communicate complex information reliably and coherently using appropriate academic and professional or occupational conventions, formats and technologies falling within the ambit of practice and fraud risk management.

### ASSESSMENTS

Attendants will have to submit two written assignments and/or case studies (formative assessment) and complete an examination (summative assessment). To pass the examination, the student must obtain a minimum of 50%

### COURSE STRUCTURE AND VENUE

The course will be presented in Gauteng (venue to be communicated) over a period of 6 months by means of five classes to be held on Saturdays (approximately once a month), as well as an additional session for the examination of the particular course.

### WHO SHOULD ENROL?

This course is aimed at persons working within the commercial forensic environment, who wish to obtain detailed knowledge of commercial forensic practice management and fraud risk management.

### ADMISSION REQUIREMENTS

A senior certificate (grade 12) and three years' relevant academic or practical experience.

### FEES

R8 500 which includes registration fees, tuition fees welcoming pack, lecturing material and examination fees. Should you only wish to enrol for the examination and not the preparatory course the fees are only R4 000. (Please note that fees are determined annually and are therefore subject to change.)

### CERTIFICATION

After the successful completion of this course, candidates will receive a certificate from the North-West University.

### REGISTRATION AND COMMENCEMENT

Registration ends **14 February 2017** with the first classes commencing in April 2017.





## Application process

### SHOULD YOU CONSIDER ENROLLING FOR:

- (a) one or more of the above short courses for purposes of the ICFP Qualifying Examinations; or
- (b) only the ICFP Qualifying Examinations, in order to become a full member of the ICFP, note that you may be exempted from certain or all of the ICFP Qualifying Examinations, based on your prior learning.

Should you wish to apply for exemption from some or all of the ICFP Qualifying Examinations, you have to apply for such exemption to be made on the relevant application form. Your request should be substantiated by a copy of your curriculum vitae, together with certified copies of relevant qualifications obtained. Your request for exemption will be collated by the NWU and forwarded to the ICFP in order to be vetted, whereafter you will be informed in respect of which Qualifying Examinations you may have received exemption.

### The standard documentation required for registration is **CERTIFIED COPIES** of the following:

- A certified copy of your matric certificate
- Certified copies of relevant qualifications obtained
- Certified copy of your identity document
- A photo of yourself

### Should you wish to register for the Preparatory Course and ICFP Qualifying Examination, note the following process that needs to be followed:

- Submit the completed and signed application form with the heading "Application: SHORT COURSE" together with all relevant supporting documentation electronically to [pfa@nwu.ac.za](mailto:pfa@nwu.ac.za);
- The submitted registration documentation will be vetted and you will be informed in respect of the modules for which you may have obtained exemption from the ICFP; and
- In respect of the short course(s) for which you did not receive exemption, you will receive a letter confirming your enrolment.

### Should you wish to register for the ICFP Qualifying Examination only, note the following process that needs to be followed:

- Submit the completed and signed application form with the heading "Application: Qualifying Examination" together with all relevant supporting documentation electronically to [pfa@nwu.ac.za](mailto:pfa@nwu.ac.za);
- The submitted registration documentation will be vetted and you will be informed in respect of the modules for which you may have obtained exemption from the ICFP;
- In respect of modules for which you did not receive exemption, you will receive a letter confirming your enrolment.