Course Specification

Course Summary Information		
1	**Course Title**	Internal Auditor Professional - Certified Internal Auditor Pathway
2	**Course Codes**	PT1794 PT1795 - Distance Learning
3	**Awarding Institution**	Birmingham City University, as the training provider, awards the academic qualification (PG Dip).
4	**Teaching Institution(s)** (if different from point 3)	Birmingham City University
5	**Professional Statutory or Regulatory Body (PSRB) accreditation** (if applicable)	Institute of Internal Auditors Inc – Internal Auditing Educating Partners – Centre of Excellence

6	**Course Description**
	The Internal Auditor Professional – Certified Internal Auditor (CIA) Pathway has been developed to provide learners support when undertaking the CIA qualifications who perhaps do not wish to complete a full 3-year MSc programme or who are unable to access the English Apprenticeship levy through the Internal Audit Professional Apprenticeship (IAPA) programme. The course's over-riding philosophy is: "To equip those working within the internal audit profession with the conceptual understanding, knowledge and skills to contribute positively to the organisations that they work for". The course is divided into 6 modules which are aligned to the Certified Internal Auditor (CIA) syllabus and for those who wish to continue subsequently to then attain Chartered status, there is the option to "top up" this qualification to attain the Chartered Internal Auditor (CMIIA) designation. The course has been carefully mapped against the syllabi of the CIA and as part of this course learners will be supported in sitting the external exams required in order to obtain the CIA designation. In addition, their first year's CPD for ethics which is a requirement of the awarding body, will be completed as part of the programme when learners have successfully completed the Ethics for Internal Auditors module.

7	Awards		
7a	External Awards and Credits Awarded (where applicable)		
	Certified Internal Auditor (CIA) – subject to successful completion of 3 external professional CIA exams.		
7b	University Awards and Credits Awarded (where applicable)		
	PG Diploma	7	120
7c	University Exit Awards		
	PG Certificate in Internal Audit	7	60

8	Variation from the University Regulations
	None

9	Delivery Patterns		
Mode(s) of Study	Location(s) of Study	Duration of Study	Code(s)
Blended Learning	City Centre and on-line delivery	2 years	PT1794 PT1795

10	Entry Requirements	
	Home:	The entry requirements will be a bachelor's degree or **ONE** of the following: • Three or more A-levels or equivalent (plus two year's internal audit experience) • The ACCA Qualification • Four years' experience in internal audit (plus secondary education) **And** acceptance onto the CIA qualification by The Institute of Internal Auditors Inc.
	EU:	As home plus IELTS of 6.5 overall with 6.0 minimum in all bands
	International:	As home plus IELTS of 6.5 overall with 6.0 minimum in all bands

11	Course Aims
	The course aim is: *"To equip those working within the internal audit profession with the conceptual understanding, knowledge and skills to contribute positively to the organisations that they work for".*

12	Course Learning Outcomes
Knowledge and Understanding:	
Our Learners will be able to:	
1	Promote and apply the ethical values as stated within International Professional Practices Framework.
2	Critically evaluate compliance with the International Professional Practices Framework issued by The Institute of Internal Auditors Inc.
3	Apply an understanding and critical awareness of the current global issues, challenges and practices of internal auditing and propose practical innovative improvements and solutions which contribute to the development of modern internal auditing.
4	Analyse and develop strategic and operational risk based internal audit planning solutions which meet the needs of an organisation.
5	Critically evaluate aspects of an organisation, in particular governance, risk and controls at a local and global level and apply business acumen and insight.
6	Critically analyse and evaluate ethical dilemmas from given business and management scenarios and propose appropriate solutions.
7	Understand how corporate social responsibility and sustainability impacts on stakeholders and business activity locally and globally.
Skills and other Attributes	
Our Learners will be able to:	
8	Competently perform risk-based internal auditing which meet an organisations' needs.
9	Communicate and express evidence-based ideas and arguments coherently and persuasively in an effective manner relevant to internal auditing
10	Critically analyse issues related to internal auditing.

13	Level Learning Outcomes
	Upon completion of Postgraduate Certificate in Internal Auditing, Learners will be able to:
	• Explain the requirements of the Institute of Internal Auditor's International Professional Practices framework.
	• Evaluate the performance of a risk-based internal audit engagement
	• Describe risk based internal audit planning and the importance of organisation context
	Upon completion of Postgraduate Diploma in Internal Auditing, Learners will be able to:
	• Meet the learning outcomes for the Postgraduate Certificate noted above
	• Analyse business processes, in particular finance, IT, IS, Management, Organisation Culture, Corporate Social Responsibility and Sustainability
	• Design approaches/strategies to support achievement of organisation objectives, address ethical concerns, and support cultural change to improve productivity.

14	Learning, Teaching and Assessment Strategy

Learning & Teaching

The learning and teaching methods are designed to encourage and support independent learning.

Learners are provided with a guided pathway through the learning resourceson our Virtual Learning Environment 'Moodle'. These resources include (but are not limited to):

- Presentations
- Quizzes, with feedback
- External professional published articles, journals, standards
- Practical exercises to apply knowledge

Wherever possible real life case studies will be used to illustrate the learning. Learners are actively encouraged to share their working experiences in the direct teaching sessions. This enriches the learning experience and enables the aprpentice to understand how the university teaching sits alongside their day to day role.

The delivery pattern for each module begins with a 2 day Intensive Study Period (ISP) at the university, followed by 9 weekly on-line live sessions on a regular day of the week for 3 hours. The module then ends with a 1 day ISP on campus for exam preparation.

This blended learning approach will help the learners to meet and network, thereby creating greater opportunities for peer support. The initial ISP days will predominantly be in the form of workshops of group activities allowing learners to explore and apply their experiences and understanding they have gained from prior reading provided on Moodle. This flexible blended approach also supports our learners who are working in locations across the UK. Formative feedback by the lecture team will be provided through these activities which can be used to help with the assessment.

All Learners have access to Moodle throughout their study and this includes a discussion forum where they can interact with each other and with the tutors on a group basis. Individual and group tutorials are also available by appointment to suit the leaner's needs.

Learners are required to submit a learners reflection after each of the ISP days and at the end of the delivered learning material where they are encouraged to reflect on what they have learnt and how they will apply this in the workplace, in relation to a specific knowledge skill or behaviour for the module. These are reviewed by the module leader and advice/support is provided where necessary. This is used to develop English skills through written work as is required for a role in Internal Audit. The development of mathematical skills is module specific, which may relate to financial calcuations, the use of spreadsheets, the ability to analyse data sets in later modules.

For the length of the course, learners are also provided with access to an on-line learning platform, which they are also expected to work through to support their study and in particular the sitting of the IIA's CIA exams.

This blended approach to learning supports the learner through a variety of learning opportunities which are both fixed and flexible in terms of timing and location.

	Assessment Strategy The assessment strategy used for the course mirrors those of the Certified Internal Auditor qualifications. For the first 4 modules the learner will sit a 2 hour, 100 multiple choice scenario based exam representing 90% of their final mark and a 500 word written reflection for the remaining 10% or a voiced over power point presentation depending on the module, to total 100%. For the fifth the learner will sit a 1-hour multiple choice exam, but also complete a piece of coursework based on a fictitious case study. The sixth module is completed by undertaking a 24-hour timed assessment where the learner will review a case study and produce a formal business report covering topical areas that are normally within the orbit of Internal Audit. **Personal Development** All learners benefit from the University's Careers + service which enables access to a wide range of support and guidance in order to encourage learners to aspire and succeed in their career ambitions as an internal audit professional and beyond. In addition to the general guidance and signposting as documented above, each learner through progress reviews and tutor discussions will also review options available as they develop their career and provide additional suppport through these discussions and commentary provided back to the learner through their reflection documents. For example, the ability to go on and study CISA (Certificate in Information Systems Auditing) through ISACA© if they wish to consider specialising in Information Systems Auditing.

15	**Course Requirements**
15a	**Level 7:** In order to complete this course, the learner must successfully complete all the following CORE modules (totalling 120 credits): There are no optional modules.

Module Code	Module Name	Credit Value
AMC7050	Foundations of Internal Auditing	20
AMC7060	GRC and Organisational Governance	20
AMC7052	Internal Audit Engagements	20
AMC7057	Business Processes, Risks and Controls	20
AMC7058	Leading the Internal Audit Function	20
AMC7046	Ethics for Internal Auditors	20

15b	Structure Diagram	
Period	**Module**	**Module Content**
Year One	Semester One – Foundations of Internal Auditing	• Foundations of Internal Auditing • Independence and Objectivity • Professional Due Diligence • Fraud Risks
	Semester Two - GRC and Organisational Governance	• Governance, • Risk Management and Controls • Business Acumen •
	CIA (Part One) material now covered, and Leaner is able to sit CIA1 exam	
	Semester Three – Internal Audit Engagements	• Planning an internal audit engagement • Performing the Engagement • Communicating engagement results and monitoring progress
	PG Certificate in Internal Audit	
Year Two	Semester One – Business Processes, Risks and Controls	• Plan the engagement to assess key risks and controls across key business processes • Complete a detailed risk assessment and apply analytical review techniques • Evaluate technology options that internal auditors may use to develop and support engagement findings and conclusions •
	CIA (Part Two) material now covered, and Leaner is able to sit CIA2 exam	
	Semester Two – Leading the Internal Audit Function	• Internal Audit Planning • Talent Management • Assurance and Insight • Influence • Quality Assurance & Improvement Program •
	CIA (Part Three) material now covered, and Leaner is able to sit CIA3 exam	
	Semester Three – Ethics for Internal Auditors	• Ethics and Ethical Behaviour • Commercial Acuity • Organisational Culture and Sustainability • Corporate Social Responsibility & Sustainability
	Certified Certificate in Internal Awarded by IIA-Inc	
	PG Diploma in Internal Audit	

16	Overall, Learner Workload and Balance of Assessment

Overall, the Learner *workload* consists of class contact hours, independent learning and assessment activity, with each credit taken equating to a total study time of around 10 hours. The following information gives an indication of how much time the learners will need to allocate to different activities.

- *Scheduled Learning* includes lectures, practical classes and workshops, contact time specified in timetable.
- *Directed Learning* includes work-based learning, on-line activity, and peer learning.
- *Private Study* includes preparation for exams and assessments.

The approximate percentage of the course assessed by coursework is shown below:

Workload

24% time spent in timetabled teaching and learning activity.

Activity	Number of Hours
Scheduled Learning	288
Directed Learning	372
Private Study	540
Total Hours	1200

Balance of Assessment

Assessment Mode	Percentage
Coursework – Written	30%
Coursework – TCA (Time constrained assessments)	70%