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AN INVESTIGATION INTO THE EFFECTIVENESS OF THE INTERNAL CONTROLS IN THE STUDENT REGISTRATION SECTION AT LUPANE STATE UNIVERSITY.

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ABSTRACT

This study sought to examine the adequacy of the internal controls at Lupane State University with particular attention being paid to the student registration controls and processes. Internal controls at LSU were put in place to assist the university achieve its goals, hence an investigation into their adequacy in meet the university goals. The findings demonstrate the existence of internal control system that the university is not adequately implementing as a result “small brother” tag the university has given itself, economic failure, inadequate funding from government and cadetship regulations from the parent Ministry. The registration process overlaps to other semesters (some students continue to learn for more than two semesters without registering). The research recommends the automation of the registration process which will give a true and fair view of how many students are at the university at each given period. The university should also consider the establishment of an Internal Audit Section that will assist in the review and adherence to university systems.