University of Pretoria Yearbook 2016

Internal auditing 321 (IOK 321)

Qualification	Undergraduate
Faculty	Faculty of Economic and Management Sciences
Module credits	20.00
Programmes	BCom Financial Sciences
	BCom Informatics: Information Systems
Service modules	Faculty of Engineering, Built Environment and Information Technology
Prerequisites	IOK 311 GS
Contact time	3 lectures per week
Language of tuition	Both Afr and Eng
Academic organisation	Auditing
Period of presentation	Semester 2

Module content

The identification of weaknesses, risks and controls for the payroll system and health and safety environment. The audit of internal control systems and the audit of financial statements. Computer Assisted Audit Techniques (CAATS). Introduction to performing an operational/performance audit. Relevant legislation and other guidelines that affect the internal audit profession. Introduction to the public sector internal audit environment.

The information published here is subject to change and may be amended after the publication of this information. The General Regulations (G Regulations) apply to all faculties of the University of Pretoria. It is expected of students to familiarise themselves well with these regulations as well as with the information contained in the General Rules section. Ignorance concerning these regulations and rules will not be accepted as an excuse for any transgression.