University of Pretoria Yearbook 2017

Auditing 200 (ODT 200)

Qualification	Undergraduate
Faculty	Faculty of Economic and Management Sciences
Module credits	32.00
Programmes	BCom Accounting Sciences
Prerequisites	FRK 100 or FRK 101
Contact time	3 lectures per week
Language of tuition	Separate classes for Afrikaans and English
Academic organisation	Auditing
Period of presentation	Year

Module content

History of auditing: the concept ''profession''. The theory, including the postulates in auditing. Most important concepts, selected sections of the Companies Act which are prescribed by the Public Accountants' and Auditors' Board (PAAB) and the South African Institute of Chartered Accountants (SAICA). Publications of the SAICA and the PAAB. Principles of auditing, the audit process. Internal control and system design and evaluation.

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