



University of Pretoria Yearbook 2019

Internal auditing 311 (IOK 311)

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 211 and IOK 221

Contact time 1 practical per week, 3 lectures per week

Language of tuition Separate classes for Afrikaans and English

Department Auditing

Period of presentation Semester 1

Module content

General and application IT controls. The identification of weaknesses, risks and controls for the inventory, bank and cash systems. Statistical sampling. The audit of internal control systems and the audit of financial statements. Internal audit and external audit reports.

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.