

University of Pretoria Yearbook 2019

Auditing 300 (ODT 300)

Qualification	Undergraduate
Faculty	Faculty of Economic and Management Sciences
Module credits	40.00
Programmes	BCom Accounting Sciences
Prerequisites	ODT 200
Contact time	4 lectures per week
Language of tuition	Separate classes for Afrikaans and English
Department	Auditing
Period of presentation	Year

Module content

Application of statistical sampling methods in auditing. Sections of the Companies Act and the Closed Corporation Act prescribed by the PAAB and the SAICA. Publications of the SAICA, the PAAB and selected international auditing standards. The audit process. Internal control and system design and evaluation. Test of controls. Auditing and controls in an electronic data-processing environment.

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