

# University of Pretoria Yearbook 2021

## Auditing 200 (ODT 200)

<b>Qualification</b>	Undergraduate
<b>Faculty</b>	<a href="#">Faculty of Economic and Management Sciences</a>
<b>Module credits</b>	32.00
<b>NQF Level</b>	06
<b>Programmes</b>	<a href="#">BCom Accounting Sciences</a>
<b>Prerequisites</b>	FRK 100 or FRK 101
<b>Contact time</b>	3 lectures per week
<b>Language of tuition</b>	Module is presented in English
<b>Department</b>	Auditing
<b>Period of presentation</b>	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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