

University of Pretoria Yearbook 2022

Internal auditing 300 (IAU 300)

Qualification	Undergraduate
Faculty	Faculty of Economic and Management Sciences
Module credits	40.00
NQF Level	07
Programmes	BCom (Informatics) Information Systems BCom (Financial Sciences)
Prerequisites	IAU 200 or ODT 200.
Contact time	28 lectures per year
Language of tuition	Module is presented in English
Department	Auditing
Period of presentation	Year

Module content

General and application information technology controls. The identification of weaknesses, risks, controls and engagement procedures for the human resources and payroll, inventory and bank and cash business processes. Assurance engagements (control, compliance and financial audit engagements). Safety, health and environmental audit engagements. Sustainability assurance engagements. Quantitative techniques, data analytics and computer assisted audit techniques. Risk-based, compliance, operational, forensic and consulting audit engagements. Introduction to the public sector internal audit environment. Corporate Governance, relevant legislation and other guidelines that affect the internal audit profession. Audit communication.

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