



University of Pretoria Yearbook 2016

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	3 lectures per week, 1 practical per week
Language of tuition	Both Afr and Eng
Academic organisation	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.

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