

University of Pretoria Yearbook 2017

Internal auditing 221 (IOK 221)

Qualification Undergraduate

Faculty [Faculty of Economic and Management Sciences](#)

Module credits 16.00

Programmes [BCom Financial Sciences](#)

[BCom Informatics Information Systems](#)

Service modules Faculty of Engineering, Built Environment and Information Technology

Prerequisites IOK 211 GS

Contact time 1 practical per week, 3 lectures per week

Language of tuition Separate classes for Afrikaans and English

Academic organisation Auditing

Period of presentation Semester 2

Module content

Introduction to corporate governance. Relationship between internal auditing and other related disciplines and individuals. Background to external auditing. Internal and external audit approaches. The identification of weaknesses, risks and controls for the revenue and procurement systems in the system. The audit of internal control systems and the audit of financial statements.

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.