

# University of Pretoria Yearbook 2019

## 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** 1 practical per week, 3 lectures per week

**Language of tuition** Separate classes for Afrikaans and English

**Department** 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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