



University of Pretoria Yearbook 2019

Internal auditing 321 (IOK 321)

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 311 GS

Contact time 3 lectures per week

Language of tuition Separate classes for Afrikaans and English

Department Auditing

Period of presentation Semester 2

Module content

The identification of weaknesses, risks and controls for the payroll system and health and safety environment. The audit of internal control systems and the audit of financial statements. Computer Assisted Audit Techniques (CAATS). Introduction to performing an operational/performance audit. Relevant legislation and other guidelines that affect the internal audit profession. Introduction to the public sector internal audit environment.

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