

# University of Pretoria Yearbook 2016

## Internal auditing 823 (IOK 823)

<b>Qualification</b>	Postgraduate
<b>Faculty</b>	<a href="#">Faculty of Economic and Management Sciences</a>
<b>Module credits</b>	10.00
<b>Programmes</b>	<a href="#">MPhil Internal Auditing</a>
<b>Prerequisites</b>	No prerequisites.
<b>Contact time</b>	1 Block week of 20 hours
<b>Language of tuition</b>	English
<b>Academic organisation</b>	Auditing
<b>Period of presentation</b>	Semester 1 or Semester 2

### Module content

Risk estimation and valuation; Risk assessment; COSO ERM Framework; The role of the internal auditor in risk management; Audit risk analysis.

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