



University of Pretoria Yearbook 2017

Internal auditing 221 (IOK 221)

Qualification	Undergraduate
Faculty	Faculty of Economic and Management Sciences
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.
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

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