

University of Pretoria Yearbook 2019

Internal auditing 211 (IOK 211)

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 FRK 111 and FRK 121

Contact time 3 lectures per week

Language of tuition Module is presented in English

Department Auditing

Period of presentation Semester 1

Module content

Introduction to the audit environment. Nature, objectives, history and development of internal auditing. The internal auditing profession and the role of the Institute of Internal Auditors (IIA). Ethical code and standards of internal auditors (IPPF). An organisation's internal control environment and internal control systems. Introduction to Information Technology (IT). General controls and application controls frameworks. The internal audit process and tools and techniques used during the audit Introduction to sampling.

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