

University of Pretoria Yearbook 2019

Internal auditing 221 (IOK 221)

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 IOK 211 GS

Contact time 1 practical per week, 3 lectures per week

Language of tuition Module is presented in English

Department Auditing

Period of presentation Semester 2

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.

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