

University of Pretoria Yearbook 2019

Auditing 200 (ODT 200)

Qualification	Undergraduate
Faculty	Faculty of Economic and Management Sciences
Module credits	32.00
Programmes	BCom Accounting Sciences
Prerequisites	FRK 100 or FRK 101
Contact time	3 lectures per week
Language of tuition	Module is presented in English
Department	Auditing
Period of presentation	Year

Module content

History of auditing: the concept "profession". The theory, including the postulates in auditing. Most important concepts, selected sections of the Companies Act which are prescribed by the Public Accountants' and Auditors' Board (PAAB) and the South African Institute of Chartered Accountants (SAICA). Publications of the SAICA and the PAAB. Principles of auditing, the audit process. Internal control and system design and evaluation.

The information published here is subject to change and may be amended after the publication of this information. The [General Regulations \(G Regulations\)](#) apply to all faculties of the University of Pretoria. It is expected of students to familiarise themselves well with these regulations as well as with the information contained in the [General Rules](#) section. Ignorance concerning these regulations and rules will not be accepted as an excuse for any transgression.