



---

# University of Pretoria Yearbook 2019

---

## Auditing 300 (ODT 300)

<b>Qualification</b>	Undergraduate
<b>Faculty</b>	<a href="#">Faculty of Economic and Management Sciences</a>
<b>Module credits</b>	40.00
<b>Programmes</b>	<a href="#">BCom Accounting Sciences</a>
<b>Prerequisites</b>	ODT 200
<b>Contact time</b>	4 lectures per week
<b>Language of tuition</b>	Separate classes for Afrikaans and English
<b>Department</b>	Auditing
<b>Period of presentation</b>	Year

### Module content

Application of statistical sampling methods in auditing. Sections of the Companies Act and the Closed Corporation Act prescribed by the PAAB and the SAICA. Publications of the SAICA, the PAAB and selected international auditing standards. The audit process. Internal control and system design and evaluation. Test of controls. Auditing and controls in an electronic data-processing environment.

---

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.