

# University of Pretoria Yearbook 2020

## Internal auditing 300 (IAU 300)

**Qualification** Undergraduate

**Faculty** [Faculty of Economic and Management Sciences](#)

**Module credits** 40.00

**Prerequisites** IAU 200 or ODT 200.

**Contact time** 3 lectures per week

**Language of tuition** Module is presented in English

**Department** Auditing

**Period of presentation** Year

### Module content

Assurance engagements (control, compliance and financial audit engagements). Safety, health and environment audit engagements. Sustainability assurance engagements. Data analytics and computer assisted audit techniques. Performance audit engagements. Forensic audit engagements. Consulting engagements. Introduction to the public sector internal audit environment. Relevant legislation and other guidelines that affect the internal audit profession. Audit communication.

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