

# University of Pretoria Yearbook 2020

## Internal auditing 211 (IOK 211)

**Qualification** Undergraduate

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

**Module credits** 16.00

**Programmes** [BCom Informatics Information Systems](#)  
[BIT 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.

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.