Internal auditing 221 (IOK 221)

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	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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