



# University of Pretoria Yearbook 2020

## 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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