

University of Pretoria Yearbook 2020

Auditing 300 (ODT 300)

Qualification Undergraduate

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

Module credits 40.00

Programmes [BCom Accounting Sciences](#)

Prerequisites ODT 200

Contact time 4 lectures per week

Language of tuition Module is presented in English

Department Auditing

Period of presentation 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.

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