

University of Pretoria Yearbook 2021

Internal auditing 200 (IAU 200)

Qualification	Undergraduate
Faculty	Faculty of Economic and Management Sciences
Module credits	32.00
NQF Level	06
Programmes	BCom Financial Sciences BCom Informatics Information Systems
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	Year

Module content

Introduction to the business environment. An organisation's internal control environment and internal control systems. General and application information technology controls. The identification of weaknesses, risks and controls for the revenue, procurement, human resources and payroll, inventory and bank and cash business cycles. Corporate governance. Relationship between internal auditing and other related disciplines and individuals. Introduction to the audit environment. The internal auditing profession and the role of the Institute of Internal Auditors (IIA). Ethical code and standards of internal auditors (IPPF). The internal audit process and tools and techniques used during the audit.

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