

University of Pretoria Yearbook 2022

Internal auditing 200 (IAU 200)

Qualification	Undergraduate
Faculty	Faculty of Economic and Management Sciences
Module credits	32.00
NQF Level	06
Programmes	BCom (Informatics) Information Systems BCom (Financial Sciences)
Prerequisites	FRK 111 and FRK 121 or FRK 101
Contact time	28 lectures per year
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. The internal auditing profession and the role of the Institute of Internal Auditors (IIA). Code of Ethics and standards of internal auditors (IPPF). The internal audit process, tools and techniques used during the audit. The identification of weaknesses, risks and controls. Planning and performing limited scope assurance engagements for the revenue and procurement business processes. Relationship between internal auditing and other related stakeholders in business. Introduction to corporate governance.

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