Internal auditing 211 (IOK 211)

Qualification	Undergraduate
Faculty	Faculty of Economic and Management Sciences
Module credits	16.00
NQF Level	06
Programmes	BIT (Information Systems)
Service modules	Faculty of Engineering, Built Environment and Information Technology
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	Semester 1

Module content

Introduction to the audit environment. Nature, objectives, history and development of internal auditing. The internal auditing profession and the role of the Institute of Internal Auditors (IIA). Ethical code and standards of internal auditors (IPPF). An organisation's internal control environment and internal control systems. Introduction to Information Technology (IT). General controls and application controls frameworks. The internal audit process and tools and techniques used during the audit Introduction to sampling.

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