



University of Pretoria Yearbook 2022

Auditing 200 (ODT 200)

Qualification	Undergraduate
Faculty	Faculty of Economic and Management Sciences
Module credits	32.00
NQF Level	06
Programmes	BCom (Accounting Sciences)
Prerequisites	FRK 100 or FRK 101
Contact time	3 lectures per week
Language of tuition	Module is presented in English
Department	Auditing
Period of presentation	Year

Module content

This module introduces students to auditing in the context of its history, its basic principles and its interdisciplinary nature as it relates to policy, legislation and governance. It also addresses the inherent demand for ethical and responsible conduct by all professional auditors and auditees in pursuit of sustainable development in South Africa. The module is principles-based and will enable a student to interpret and apply the fundamental principles and concepts of auditing. The module focuses on the business environment, including its governance, risk and control aspects as well as the nature of an auditor's work in such an environment. Students will be able to explain the business environment, apply business and professional ethical principles and values to decision-making, conduct and in relationships with stakeholders and society. Students will also be able to communicate effectively with these stakeholders on governance-related matters.

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