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# University of Pretoria Yearbook 2022

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## Auditing 300 (ODT 300)

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| <b>Qualification</b>          | Undergraduate   |
| <b>Faculty</b>                | <a href="#">Faculty of Economic and Management Sciences</a> |
| <b>Module credits</b>         | 40.00   |
| <b>NQF Level</b>              | 07  |
| <b>Programmes</b>             | <a href="#">BCom (Accounting Sciences)</a>                  |
| <b>Prerequisites</b>          | ODT 200   |
| <b>Contact time</b>           | 4 lectures per week   |
| <b>Language of tuition</b>    | Module is presented in English                              |
| <b>Department</b>             | Auditing  |
| <b>Period of presentation</b> | 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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