



University of Pretoria Yearbook 2021

Internal auditing 300 (IAU 300)

Qualification	Undergraduate
Faculty	Faculty of Economic and Management Sciences
Module credits	40.00
NQF Level	07
Programmes	BCom Financial Sciences BCom Informatics Information Systems
Prerequisites	IAU 200 or ODT 200.
Contact time	3 lectures per week
Language of tuition	Module is presented in English
Department	Auditing
Period of presentation	Year

Module content

Assurance engagements (control, compliance and financial audit engagements). Safety, health and environment audit engagements. Sustainability assurance engagements. Data analytics and computer assisted audit techniques. Performance audit engagements. Forensic audit engagements. Consulting engagements. Introduction to the public sector internal audit environment. Relevant legislation and other guidelines that affect the internal audit profession. Audit communication.

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