



University of Pretoria Yearbook 2023

Internal auditing 200 (IAU 200)

Qualification	Undergraduate
Faculty	Faculty of Economic and Management Sciences
Module credits	32.00
NQF Level	06
Programmes	BCom (Financial Sciences) BCom (Informatics) Information Systems Bachelor of Information Technology (Information Systems) [BIT]
Prerequisites	FRK 111 and FRK 121 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

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.

Regulations and rules

The regulations and rules for the degrees published here are subject to change and may be amended after the publication of this information.

The [General Academic Regulations \(G Regulations\)](#) and [General Student Rules](#) apply to all faculties and registered students of the University, as well as all prospective students who have accepted an offer of a place at the University of Pretoria. On registering for a programme, the student bears the responsibility of ensuring that they familiarise themselves with the General Academic Regulations applicable to their registration, as well as the relevant faculty-specific and programme-specific regulations and information as stipulated in the relevant yearbook. Ignorance concerning these regulations will not be accepted as an excuse for any transgression, or basis for an exception to any of



the aforementioned regulations.

University of Pretoria Programme Qualification Mix (PQM) verification project

The higher education sector has undergone an extensive alignment to the Higher Education Qualification Sub-Framework (HEQF) across all institutions in South Africa. In order to comply with the HEQSF, all institutions are legally required to participate in a national initiative led by regulatory bodies such as the Department of Higher Education and Training (DHET), the Council on Higher Education (CHE), and the South African Qualifications Authority (SAQA). The University of Pretoria is presently engaged in an ongoing effort to align its qualifications and programmes with the HEQSF criteria. Current and prospective students should take note that changes to UP qualification and programme names, may occur as a result of the HEQSF initiative. Students are advised to contact their faculties if they have any questions.