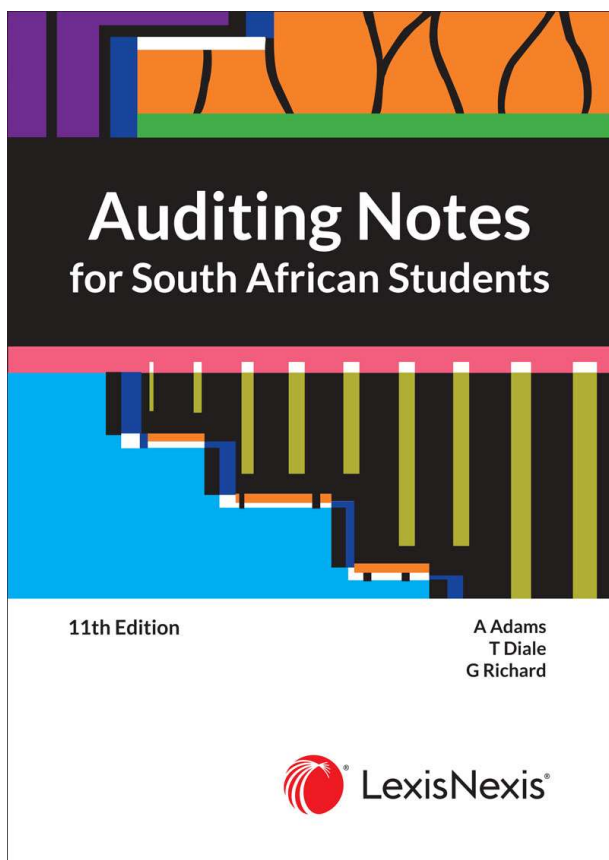


Auditing II

Topics (and chapters) covered in the module outcomes: Exam 2021



Prescribed textbook

Adams, A., Diale, T. & Richard, G. 2019. *Auditing notes for South African students, 11th edition*. LexisNexis:Durban.

Topic (refer to module outcomes)
1. Introduction to auditing ➤ Chapter 1: ➤ p1/1 – p1/22

<p>2. Regulation of the Auditor, statutory matters and corporate governance</p> <ul style="list-style-type: none"> ➤ Chapter 2: ✚ p2/1 - p2/22 ➤ Chapter 3: – n/a ➤ Chapter 4: ✚ p4/1 – p4/12
<p>3. General principles of assurance engagements</p> <ul style="list-style-type: none"> ➤ Chapter 5: ✚ p5/1 - p5/23 Also refer to topic 5: Internal control ➤ Chapter 6: - n/a
<p>4. The audit proses Not applicable for the 2021 exams. (Chapter 6)</p>
<p>5. Internal control</p> <ul style="list-style-type: none"> ➤ Chapter 5: ✚ p5/1 – p5/18
<p>6. Business cycles</p> <ul style="list-style-type: none"> ➤ Chapter 6: <p>Only (6.7.4) p6/23</p>
<p>7. Revenue and receipts cycle</p> <ul style="list-style-type: none"> ➤ Chapter 10: ✚ p10/1 - p10/20 ✚ p10/33 – p10/36
<p>8. Acquisition and payment cycle</p> <ul style="list-style-type: none"> ➤ Chapter 11: ✚ p1/1 - p11/9
<p>9. Inventory and production cycle</p> <ul style="list-style-type: none"> ➤ Chapter 12: ✚ p12/1 – p12/12

10. Payroll and personnel cycle

➤ **Chapter 13:**
✚ p13/1 – p13/24

11. Finance and Investment cycle

Not applicable for the 2021 exams.
(Chapter 14)