

## 61451 - Autid II

### Syllabus Information

**Academic Year:** 2020/21

**Subject:** 61451 - Autid II

**Faculty / School:** 109 - Facultad de Economía y Empresa

**Degree:** 545 - Master's in Auditing

**ECTS:** 6.0

**Year:** 1

**Semester:** Second semester

**Subject Type:** Compulsory

**Module:** ---

### 1.General information

#### 1.1.Aims of the course

#### 1.2.Context and importance of this course in the degree

#### 1.3.Recommendations to take this course

### 2.Learning goals

#### 2.1.Competences

#### 2.2.Learning goals

#### 2.3.Importance of learning goals

### 3.Assessment (1st and 2nd call)

#### 3.1.Assessment tasks (description of tasks, marking system and assessment criteria)

### 4.Methodology, learning tasks, syllabus and resources

#### 4.1.Methodological overview

The methodology followed in this course is oriented towards achievement of the learning objectives. It includes:

- Presentation and study of content, debate, development of theoretical content and key concepts covered in the course. Reading and the study of the provided supplementary material or literature.
- Autonomous work: solving additional exercises, test preparation and consultation of other documentary material through the use of databases.
- Analysis and presentation of case studies. It includes the individual preparation by the student and its presentation and discussion in the classroom. Students can use some of the available computers provided in the Master's.
- Group work based on the practical application of the contents of the course and their sharing in the classroom.

In case not all the lessons would be possible to be offered at a room at the Faculty, or not all the students could receive them at the Faculty, an online system would be provided.

#### 4.2.Learning tasks

The course includes the following learning tasks:

- Attendance to theory and practice sessions
- Computer support in practice sessions(including computer laboratory sessions) \*

- Autonomous work
- Written and/or oral assignments.

This course comprises 90 hours. These sessions will take place in the classroom of the Master, with computer support.

### **4.3.Syllabus**

The course will address the following topics:

Topic 1 : Audit of consolidated financial statements. NIA- ES 600

Topic 2: Audit fiscal area

Topic 3. Relationship between auditors NIA- ES 610 and 620

Topic 4. Audit related parties. NIA- ES 550

Topic 5. Audit reports . NIA -EN 700 (review), 701, 705 (review), 706 (review), 710, 720 (review) and 805 (review)

Topic 6. Case Studies

### **4.4.Course planning and calendar**

The course has a total of 60 hours instrumented in sessions. These classroom sessions will take place in the classroom of the Master, with computer support.

### **4.5.Bibliography and recommended resources**