

Academic Year/course: 2021/22

61450 - Audit I

Syllabus Information

Academic Year: 2021/22

Subject: 61450 - Auditoría I

Faculty / School: 109 - Facultad de Economía y Empresa

Degree: 545 - Master's in Auditing

ECTS: 11.0

Year: 1

Semester: Annual

Subject Type: Compulsory

Module:

1. General information

2. Learning goals

3. Assessment (1st and 2nd call)

4. Methodology, learning tasks, syllabus and resources

4.1. Methodological overview

The learning process that is designed for this course is based on the following:

- Presentation, discussion and study: development of theoretical content and key concepts of the course. Attendance is requested as well as autonomous work.
- Autonomous work: reading and study of the provided material and/or complementary readings; additional exercises; test preparation and use of other documentary material via databases.
- Analysis and presentation of case studies.
- Group work based on the practical application of the theoretical contents of the course .

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 sessions and practice sessions
- Computer support in practice sessions
- Autonomous work
- Written and spoken assignments

4.3. Syllabus

The course will address the following topics:

Topic 0: Introduction and legal framework (10h)

Topic 1: NIA - ES (60 h) (review 2017 june)

Topic 2. Areas of Audit (40 h.):

1. General Aims of audit
2. Planning of an audit of financial statements
3. Internal Control of the audited entity
4. Procedures of audit
5. Sampling techniques and tools of audit
6. Audit of fixed assets
7. Audit of stock
8. Audit of financial instruments
9. Audit of treasury and foreign currency
10. Audit of equity
11. Audit of provisions and contingencies
12. Audit of purchases, suppliers
13. Audit of sales, customer
14. Audit of results
15. Audit of computerised environments

4.4. Course planning and calendar

This is a course of 110 hours. The sessions will take place in the room M4 in the Faculty of I