

Academic Year/course: 2022/23

## 61437 - Corporate governance, financial regulation and auditing

### Syllabus Information

**Academic Year:** 2022/23

**Subject:** 61437 - Corporate governance, financial regulation and auditing

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

**Degree:** 526 - Master's in Accounting and Finance

**ECTS:** 4.0

**Year:** 1

**Semester:** Second semester

**Subject Type:** Optional

**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 has been designed for this subject is based on the following:

Face-to-face sessions (see note referring to the possibility of carrying them out semi-face-to-face or online) that, totally or partially during the session, will have the following content:

Lecture content, where the teacher will present and discuss the main aspects of the issues studied.

Practical content, where students must apply the knowledge acquired in a practical way according to existing real information. The aspects to work on the content of financial and non-financial information of economic organizations (mainly listed entities), will deal with:

? Aspects of corporate governance and related issues.

? Aspects related to the understanding and application of financial regulations

? Analysis and investment decision making

? Analysis of audit reports.

The search for information will be carried out through the Internet, using websites reliable information.

Note: The teaching methodology is expected to revolve around face-to-face classes. However, if necessary for health reasons, face-to-face classes may be taught blended or online.

#### 4.2. Learning tasks

**The program offered to the student to help him achieve the expected results includes the following activities**

Face to face sessions with material provided by the teaching staff

Reading of professional articles and academic research related to the theme of the subject.

Review of legislation and codes of good practice related to the theme of the subject.

Completion of work and activities by students supervised by teachers.

Presentation and discussion in the classroom of the readings, regulations and work carried out.

*Note: The teaching methodology is expected to revolve around face-to-face classes. However, if necessary for health reasons, face-to-face classes may be taught blended or online.*

### **4.3. Syllabus**

The programmatic contents of the subject will deal with the following aspects.

#### **Corporate Governance and financial regulation**

The shares, the shareholders and the Shareholders' Meeting

The Board of Directors

The committees of the Board of Directors

Legislation and regulation of listed entities

Investor protection and MIFID II and PRIIPs regulations

Analysis of financial statements

Analysis using stock market ratios

#### **Audit**

Concept and types of auditing

Audit regulations. The ISA-ES

Audit objectives

Audit procedures

The audit report

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

Further information concerning the timetable, classroom, assessment dates and other details regarding this course, will be provided on the first day of class or please refer to the Faculty of Economics and Business website.

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

Resources have been validated on the the Library website.