27530 - Financial Statements Auditing

Información del Plan Docente

Academic Year	2016/17
Academic center	109 - Facultad de Economía y Empresa
Degree	449 - Degree in Finance and Accounting
ECTS	6.0
Course	4
Period	First semester
Subject Type	Compulsory
Module	---

1.Basic info

1.1.Recommendations to take this course

1.2.Activities and key dates for the course

2.Initiation

2.1.Learning outcomes that define the subject

2.2.Introduction

3.Context and competences

3.1.Goals

3.2.Context and meaning of the subject in the degree

3.3.Competences

3.4.Importance of learning outcomes

4.Evaluation

5.Activities and resources

5.1.General methodological presentation

5.2.Learning activities

5.3.Program

Chapter 1. Auditing concept

Chapter 2. Auditing regulation

Chapter 3. Auditing in Spain

Chapter 4. Audit methodology. Personal regulation

Chapter 5. Work organisation in Auditing

Chapter 6, Planning, objectives and Auditing programme

Chapter 7. Internal control. Analysis and evaluation

Chapter 8. Procedures

Chapter 9. Evicence in Auditing

Chapter 10. Documentation and archive of Auditing work

Chapter 11. Audit report regulation

PRACTICAL CASES

Part 1. Auditing Tangible Assets.

Part 2. Auditing Goodwill and Intangibles.

Part 3. Auditing Financial Assets.

Part 4. Auditing Equity.

Part 5. Auditing Financial Liabilities.

Part 6. Auditing Cash and other Assets.

Part 7. Auditing Foreign Currency Transactions.

Part 8. Auditing Stocks and Inventories.

Part 9. Auditing Accounts Receivable.

Part 10. Auditing Accounts Payable.

Part 11. Auditing Income.

Part 12. Tax Audit.

5.4.Planning and scheduling

5.5.Bibliography and recomended resources

Updated bibliography is available through the website of the library: http://psfunizar7.unizar.es/br13/eBuscar.php?tipo=a