

**Información del Plan Docente**

<b>Academic Year</b>	2016/17
<b>Academic center</b>	109 - Facultad de Economía y Empresa
<b>Degree</b>	545 - Master's in Auditing
<b>ECTS</b>	11.0
<b>Course</b>	1
<b>Period</b>	Annual
<b>Subject Type</b>	Compulsory
<b>Module</b>	---

**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**

The learning process that is designed for this subject is based on the following: Presentation and study of content and discussion: development of theoretical content and key concepts in the subject covered by the subject. Presential activity , although their study requires no presential dedication. Reading and studying the supplementary material provided or provided as literature. Performing additional exercises , test preparation and consultation of other documentary material through the use of databases. Distnace activity . Analysis and presentation of cases. Work in group based on the practical application of the contents of the subject . It is a mixed activity since it includes preparation by the group of students and their sharing in the classroom.

**5.2.Learning activities**

## 61450 - Audit I

\* Attendance to theoretical classes \* Assistance to practical classes , computer support provided by \* Independent Study student and conducting written and / or oral  
The course comprises 90 hours instrumented in sessions. These classroom sessions will take place in the classroom of the Master , with computer support above.

### 5.3.Program

Chapter 0: Introduction and legal frame (10h)

Chapter 1: NIA - ES (60 h)

Chapter 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. Technologies of sampling 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

### 5.4.Planning and scheduling

The course has a total of 110 hours instrumented in sessions.

These classroom sessions will take place both in the classroom M4 Faculty of Economics and Business , with computer support laptops that Master offers students the course. The calendar is available on the website of the Master:  
<http://contabilidadyfinanzas.unizar.es/masteres-universitarios/master-en-auditoria>

### 5.5.Bibliography and recommended resources