

**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>	6.0
<b>Course</b>	1
<b>Period</b>	Second semester
<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**

Presentation and study of content and discussion: development of theoretical content and key concepts in the subject covered by the subject. mainly classroom activity. 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. No presential activity. Analysis and presentation of cases. They include their individual preparation by the student (distance learning) and its presentation, discussion and sharing with analysis of the contents in the theoretical sessions, to be held in the classroom and using personal computers will all year students available for this purpose. 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.

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### 5.2.Learning activities

\* 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 1 : Audit of consolidated financial statements. NIA- ES 600 Chapter 2: Audit fiscal area Chapter 3. Relationship between auditors NIA- ES 610 and 620 Chapter 4. Audit related parties. NIA- ES 550 Chapter 5. Audit reports . NIA -EN 700 , 705, 706, 710 and 720 Chapter 6. Case Studies

### 5.4.Planning and scheduling

The course has a total of 60 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.

### 5.5.Bibliography and recomended resources