

27530 - Financial Statements Auditing

Información del Plan Docente

Academic Year	2017/18
Faculty / School	109 - Facultad de Economía y Empresa
Degree	449 - Degree in Finance and Accounting
ECTS	6.0
Year	4
Semester	First semester
Subject Type	Compulsory
Module	---

1.General information

1.1.Introduction

1.2.Recommendations to take this course

1.3.Context and importance of this course in the degree

1.4.Activities and key dates

2.Learning goals

2.1.Learning goals

2.2.Importance of learning goals

3.Aims of the course and competences

3.1.Aims of the course

3.2.Competences

4.Assessment (1st and 2nd call)

4.1.Assessment tasks (description of tasks, marking system and assessment criteria)

5.Methodology, learning tasks, syllabus and resources

5.1.Methodological overview

The methodology followed in this course is oriented towards achievement of the learning objectives. It is based on active participation, case studies, teamwork etc. that favors the development of communicative skills and critical thinking. A wide range of teaching and learning tasks are implemented, such as lectures, practical activities, practice sessions, autonomous work, tutorials, and academic guidance.

Further information regarding the course will be provided on the first day of class.

5.2.Learning tasks

The course includes 6 ECTS organized according to:

- Lectures (3 ECTS): 30 hours.
- Practice sessions (3 ECTS): 30 hours.
- Autonomous work, tutorials and assessment. 90hours.

TOTAL 150 hours, 6 ECTS

Lectures: the professor presents theoretical contents.

Practice sessions: they can involve discussion and presentation of case studies, and seminars.

Autonomous work: students do tasks such as autonomous study, reading of the course book, preparation of practice sessions and seminars, and summative assignments.

Tutorials: professors' office hours can be used to solved doubts and to follow-up students' work.

Assessment: final examination

5.3.Syllabus

THEORY

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. Evidences 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.Course planning and calendar

For further details concerning the timetable, classroom and further information regarding this course please refer to the "Facultad de Economía y Empresa" website (fecem.unizar.es)

5.5.Bibliography and recommended resources

[BB: Bibliografía básica / BC: Bibliografía complementaria]

- [BB] Alonso Pérez, Ángel. Casos prácticos del nuevo Plan General de Contabilidad : BOE de 20 de noviembre de 2007 / Ángel Alonso Pérez, Raquel Pousa Soto . - 4ª ed. Madrid : Centro de Estudios Financieros, 2009
- [BB] Larriba Díaz-Zorita, Alejandro. Auditoría de cuentas anuales / autor, Alejandro Larriba Díaz-Zorita. . 4ª ed. Madrid: Centro de Estudios Financieros, 2015.
- [BB] Peña Gutiérrez, Alberto de la. Auditoría : un enfoque práctico / Alberto de la Peña Gutiérrez . Madrid : Paraninfo, D.L. 2011
- [BB] Sánchez Fernández de Valderrama, José Luis. Teoría y práctica de la auditoría. [Vol.] I, Concepto y metodología / José Luis Sánchez Fernández de Valderrama, María Alvarado Riquelme . 6ª ed. Madrid : Pirámide, D.L. 2016
- [BB] Sánchez Fernández de Valderrama, José Luis. Teoría y práctica de la auditoría. [Vol.] II, Análisis de áreas y casos prácticos / José Luis Sánchez Fernández de Valderrama, María Alvarado Riquelme . 6ª ed. Madrid : Pirámide, D.L. 2016
- [BB] Urquijo de la Puente, José Luis. El consejo de administración : conducta, funciones y responsabilidad financiera de los consejeros / José Luis de Urquijo y de la Puente, Antonio Crespo de la Mata ; [con la participación de] Antonio M. Arroyo ... [et al.] . [1a. ed.] Bilbao : Deusto, D.L. 1998
- [BC] García Castellví, Antonio. Contabilidad de empresas inmobiliarias y constructoras / Antonio García Castellví . - [5a. ed. adaptada al PGC del 2007 y consultas ICAC] Barcelona : Gráficas Rey, S.L., Associació de Promotors de Barcelona, ACCID, D.L.2012