

**Información del Plan Docente**

<b>Academic Year</b>	2017/18
<b>Faculty / School</b>	109 - Facultad de Economía y Empresa
<b>Degree</b>	545 - Master's in Auditing
<b>ECTS</b>	11.0
<b>Year</b>	1
<b>Semester</b>	Annual
<b>Subject Type</b>	Compulsory
<b>Module</b>	---

**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 learning process that is designed for this course is based on the following:

- Presentation, discussion and study: development of theoretical content and key concepts of the course. Attendance is requested as well as autonomous work.
- Autonomous work: reading and study of the provided material and/or complementary readings; additional exercises; test preparation and use of other documentary material via databases.
- Analysis and presentation of case studies.
- Group work based on the practical application of the theoretical contents of the course .

## 5.2.Learning tasks

The course includes the following learning tasks:

- Attendance to theory sessions and practice sessions
- Computer support in practice sessions
- Autonomous work
- Written and spoken assignments

## 5.3.Syllabus

The course will address the following topics:

Topic 0: Introduction and legal framework (10h)

Topic 1: NIA - ES (60 h) (review 2017 june)

Topic 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. Sampling techniques 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.Course planning and calendar

This is a course of 110 hours. The sessions will take place in the room M4 in the Faculty of Economics and Business. Laptop support is provided to the Master's students. Further information concerning the timetable (<http://contabilidadyfinanzas.unizar.es/masteres-universitarios/master-en-auditoria>), 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.

## 5.5.Bibliography and recommended resources