

## 27530 - Financial Statements Auditing

### Syllabus Information

**Academic Year:** 2019/20

**Subject:** 27530 - Financial Statements Auditing

**Faculty / School:** 109 -

**Degree:** 449 - Degree in Finance and Accounting

**ECTS:** 6.0

**Year:** 4

**Semester:** First semester

**Subject Type:** Compulsory

**Module:** ---

### 1.General information

#### 1.1.Aims of the course

#### 1.2.Context and importance of this course in the degree

#### 1.3.Recommendations to take this course

### 2.Learning goals

#### 2.1.Competences

#### 2.2.Learning goals

#### 2.3.Importance of learning goals

### 3.Assessment (1st and 2nd call)

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

### 4.Methodology, learning tasks, syllabus and resources

#### 4.1.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, practice sessions, autonomous work, tutorials, and academic guidance.

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

#### 4.2.Learning tasks

The course includes 6 ECTS organized according to:

- Lectures (3 ECTS): 30 hours. The professor presents theoretical contents.
- Practice sessions (3 ECTS): 30 hours. They can involve discussion and presentation of case studies, and seminars.
- Autonomous work, tutorials and assessment. 90 hours. 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.

TOTAL 150 hours, 6 ECTS.

### **4.3.Syllabus**

The course will address the following topics:

#### **THEORY**

1. Auditing concept chapter
2. Auditing regulation chapter
3. Activities prior to audit commission
4. Planning, objectives and Auditing programme
5. The materiality in the audit
6. Internal control. Analysis and evaluation
7. Work organization in Auditing
8. Audit methodology
9. Audit report regulation

#### **PRACTICAL CASES**

1. Auditing Intangibles Assets.
2. Auditing Property, Plant and Equipment.
3. Auditing Leases and similar transactions.
4. Auditing Inventories, Purchases and Sales.
5. Auditing Trade Receivables and Trade Payables.
6. Auditing Cash and Foreign Currency Transactions.
7. Auditing Financial Assets and Liabilities.
8. Auditing Personnel Expenses.
9. Provisions, Contingencies and Events after the balance sheet date.
10. Auditing Capital and other Equity Instruments.
11. Tax Audit.

### **4.4.Course planning and calendar**

Further information concerning the timetable, classroom, office hours, 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 (<https://econz.unizar.es/>)

### **4.5.Bibliography and recommended resources**