

Academic Year/course: 2021/22

27530 - Financial Statements Auditing

Syllabus Information

Academic Year: 2021/22

Subject: 27530 - Auditoría de estados financieros

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

2. Learning goals

3. Assessment (1st and 2nd call)

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.

The teaching delivery methodology is expected to pivot around face-to-face classes. However, if necessary for health reasons, face-to-face classes may be taught online.

4.3. Syllabus

The course will address the following topics:

THEORY

1. The concept of Audit.
2. The regulation in Audit
3. The previous activities in Audit.
4. The planning activities in Audit.
5. The materiality in Audit.
6. The Internal control.
7. The filed work in Audit.
8. The work approach in Audit.
9. The udit Report.

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 Income and Expenses.
8. Auditing Financial Assets and Liabilities.
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/>)