

## 61451 - Audid II

### Syllabus Information

**Academic year:** 2024/25

**Subject:** 61451 - Audid II

**Faculty / School:** 109 - Facultad de Economía y Empresa

**Degree:** 545 - Master's in Auditing

**ECTS:** 6.0

**Year:** 1

**Semester:** Second semester

**Subject type:** Compulsory

**Module:**

### 1. General information

The main objective of this subject is to help the student to acquire the necessary knowledge to approach the professional activity of account auditing. It complements and is a continuation of the subject "Audit I", providing in-depth knowledge on the auditing of accounts, the preparation and interpretation of audit reports, as well as their practical application through the devising and solving of complete case studies.

Attendance, engagement and active participation in the sessions is encouraged.

These approaches and objectives are aligned with the following Sustainable Development Goals (SDGs) of the Agenda

2030 of the United Nations (<https://www.un.org/sustainabledevelopment/es/>), so that the acquisition of the learning results of the subject provides training and competence to contribute to some extent to the achievement of targets 4.4 of Goal 4, 8.6 of Goal 8 and 16.6 of Goal 16.

### 2. Learning results

- To know, understand and apply the usual techniques and procedures in the review of the work areas of the company.
- To be able to understand a Due Diligence Legal report.
- To be able to prepare a Due Diligence Legal report.
- To know the problems of quality control.
- To be familiar with the problems of relations between auditors.

### 3. Syllabus

Chapter 1. Audit of consolidated financial statements. ISA-EN 600

Chapter 2. Audit of the tax area

Chapter 3. Relationship between auditors ISA-ES 610 and 620

Chapter 4. Audit of related parties. ISA-EN 550

Chapter 5. Audit reports. ISA-ES 700 (revised), 705 (revised), 706 (revised), 710, 720 (revised) and (805) (revised)

Chapter 6. Case studies - Audit areas

### 4. Academic activities

- **Participative master class:** 20 hours.  
The contents of the subject will be presented, with a practical orientation towards professional practice.
- **Analysis and presentation of case studies,** including intensive use of IT tools: 34 hours.  
The cases presented by the teacher will be solved.
- **Independent study and student's work:** 30 hours.
- **Report writing and presentation:** 60 hours.
- **Assessment test:** 6 hours.

### 5. Assessment system

In the FIRST CALL there are two assessment systems:

**1. CONTINUOUS ASSESSMENT:** Continuous assessment requires attendance and active participation in classes and other scheduled activities. The grade for continuous assessment will be obtained by applying the following weightings:

- Participation in class discussions. 10%
- Delivery and presentation of work in class, with the help of the technological means available. 20%
- Written tests to assess the degree of achievement of specific competencies: 70%. The minimum grade to be achieved in these tests is 4 points.

In order to pass the subject by this means: 1) At least 80% of the assignments proposed by the teachers must have been presented and 2) the grade resulting from this weighting must be higher than 5 points out of 10. .

**2. OVERALL ASSESSMENT:** students who do not opt for continuous assessment, do not pass the subject according to this system or would like to improve their grade are entitled to take an overall test. In any case, the best of the grades obtained will prevail. This overall test will be carried out in accordance with the calendar established in the master's schedule and will consist of an exam in which the different topics of the subject will be addressed. In order to pass the subject by this means, the grade obtained in the exam must be higher than 5 points out of 10.

For the **SECOND CALL, the assessment will be global** and will consist of an exam in which the different topics of the subject will be addressed. In order to pass the subject by this means, the grade obtained in the exam must be higher than 5 points out of 10.

## 6. Sustainable Development Goals

4 - Quality Education  
8 - Decent Work and Economic Growth  
16 - Peace, Justice and Strong Institutions