

Plan for teaching

Auditing

Degree: ADE **Code:** 21919
Course: third or fourth
Trimester: First
Number of ECTS credits: 5
Hours of student dedication: 125
Language: Catalan

1. INTRODUCTION AND OBJECTIVES

The course Auditing has two main aims:

1. Achieving the concepts and techniques necessary to be able to audit the financial statements of a company.
2. Acquire the knowledge in order to understand the audit reports.

In addition, students must demonstrate during the year, that they understand the economic information published in the media.

It is important for students to understand the basic content related to financial accounting. In particular they should:

- To know the type of information that includes the documents forming part of the financial statements.
- To learn how to prepare the accounting information contained in the financial statements.
- To remember the accounting rules contained in the Spanish general accounting plan (PGC).

2. COMPETENCIES TO BE ATTAINED

GENERAL COMPETENCES	SPECIFIC COMPETENCES
G1: Understand and interpret in a relevant and reasoned manner the written texts.	- Understanding the role of the external auditing of the financial statements of a company.
G2: Being able to justify with consistent arguments the positions defended.	- Learn the necessary techniques to carry out an external auditing of financial statements.
G9: Habits of self-discipline, self-requirement in completing academic work.	- Understand and be able to analyze the content of auditing reports.
G10: Taking an active approach when knowing what is ignored.	
G11: The ability to apply knowledge.	
G13: To demonstrate sufficient knowledge level to professional performance.	
G14: Use the information needed to solve problems.	

3. CONTENTS

Topic 1 Introduction

- 1.1. Introduction to auditing
- 1.2. Analytical summary auditing Law

Topic 2 Analysis of Technical Standards auditing

- 2.1. General technical standards
- 2.2. Technical rules on Materiality
- 2.3. Technical rules on subsequent events
- 2.4. Technical Standard for Continuity
- 2.5. Technical Standard for analytical review

Topic 3 The auditing reports

- 3.1. Analysis of Technical Standard
- 3.2. Analysis of different types of reports

Topic 4. Working Execution by Areas

4.1. Non-current assets

- 4.1.1. Commercial accounting regulations
- 4.1.2. Work programs
- 4.1.3. Practical cases

4.2. Inventories

- 4.2.1. Commercial accounting regulations
- 4.2.2. Work programs
- 4.2.2. Practical cases

4.3. Debtors

- 4.3.1. Commercial accounting regulations
- 4.3.2. Work programs
- 4.3.3. Practical cases

4.4. Cash and equivalents

- 4.4.1. Commercial accounting regulations

4.4.2. Work programs
4.4.3. Practical cases

4.5. Equity

4.5.1. Commercial accounting regulations
4.5.2. Work programs
4.5.3. Practical cases

4.6. Provisions and contingencies

4.6.1. Commercial accounting regulations
4.6.2. Work programs
4.6.3. Practical cases

4.7. Liabilities

4.7.1. Commercial accounting regulations
4.7.2. Work programs
4.7.3. Practical cases

4.8. Profit and Loss

4.8.1. Commercial accounting regulations
4.8.2. Work programs
4.8.3. Practical cases

4. ASSESSEMENT¹

Attendance and participation in class: 10%.

Seminars: 15%.

Partial: 25%. (Recoverable only if students have done the final exam)

Final exam: 50%. (Recoverable)

To pass the course the minimum grade of the final exam is a 4.

5. BIBLIOGRAPHY

¹ The final mark obtained in attendance and participation in the classroom and that for the seminars can not be recovered.

- CAÑIBANO CALVO, L. *Curso de auditoría contable. Casos prácticos*. Madrid: Pirámide, 1993.
- MONLLAU JAQUES, T.M. *Manual pràctic de comptabilitat financera. Aspectes teòrics i pràctics del PGC 2007*. Barcelona: Col·lecció Manuals Accid, 2010.
- REA, *Manual de Auditoria del Registro de Economistas Auditores (REA)*. Madrid. Consejo General de Colegios de Economistas de España.
- SÁNCHEZ FERNÁNDEZ DE VALDERRAMA, J.L. *Teoría y práctica de la auditoría. Concepto y metodología*. Tomo I. Madrid: Ciencias de la Dirección, 1996.

6. TEACHING METHODOLOGY

Theoretical sessions

The aim of the lectures is to develop theoretical subject of the session. This theoretical development is complemented by practical exercises that allow students to better understand the conceptual framework developed during the session.

In the last 5 minutes of the session students will summarize in writing the content of the session.

For each session students will have the tools necessary to develop and understand the conceptual framework of reference.

Seminars

The aim of the seminars is to develop practical conceptual framework developed in the theory sessions.

In each of the seminars will be work a case study. The resolution of the case will be in groups of three. Each session will have two parts of 45 minutes. During the first part, group members will develop the proposed settlement. The proposed solution must be delivered at the end of the session. During the second part of the session all the groups will discuss the resolution of the case.

It is recommended that students read the case before the session began.

For each session students will have:

- The exercise that will work in the classroom.
- Proposed solution. The student will have the answer when the seminar session finishes.

Tutorials

The tutorials will be requested by appointment via e-mail.

All materials required for the course will be available in *Aula Global*.

7. ACTIVITIES PLANNING

Week 1	01/10/12	Presentation
	02/10/12	Topic 1: Introduction Topic 2: Materiality
Week 2	08/10/12	Topic 2: Continuity
	09/10/12	Topic 2: Subsequent events and analytical review
Week 3	15/10/12	Topic 3: The auditing reports
	16/10/12	Topic 3: The auditing reports
Week 4	22/10/12	Topic 4: Non-current assets
	23/10/12	Topic 4: Non-current assets
	25/10/12	Seminar1: Subsequent events
Week 5	29/10/12	Topic 4: Inventories
	30/10/12	Topic 4: Inventories
	01/11/12	Holidays
Week 6	05/11/12	Mid-Term
	06/11/12	Topic 4: Debtors
	08/11/12	Seminar 2: Analytical Review
Week 7	12/11/12	Topic 4: Cash and equivalents
	13/11/12	Topic 4: Equity

	15/11/12	Seminar 3: The auditing reports
Week 8	19/11/12	Topic 4: Equity
		Topic 4: Provisions and contingencies
	20/11/12	Topic 4: Provisions and contingencies
	22/11/12	Seminar 4: Assets auditing
Week 9	26/11/12	Topic 4: Current Liabilities
	27/11/12	Topic 4: Profit and Loss
	29/11/12	Seminar 5: Liability Auditing
Week 10	03/12/12	Topic 4: Profit and Loss
	04/12/12	simulated exam