

**122040039 - Bachelor of Business Administration (face to face and online)****0039023 - Auditing****General information****Id:** 0039023**Type:** OB**Semester:** 5**Credits:** 6.0**Language of instruction:** English**Support language:** Catalan**Prerequisites****Id - Subject**

0039007 - Financial Accounting II

Professor(s)**Professor(s) in charge**

Figueredo Gonzalez, Jorge (Degree: Llicenciatura en Administració i direcció d'empreses; Area of knowledge: Ciències econòmiques)

Information**Presentation of the subject:**

In this course, the basic auditing techniques applied generally are explained, placing much emphasis on reviewing principles of accounting and internal control. It's necessary to have a good knowledge of these principles to be able to correctly apply the audit techniques.

Objectives:

Students are expected to acquire the basic knowledge to enable them to conduct an external audit of financial statements, combining both the theoretical aspects and the practical application of specific assumptions of business accounting information. Students will also acquire basic knowledge for internal audits.

Methodology:

4.1. In Face-to-face lessons

The course will be organized through face-to-face classes that will explain the main concepts of each one of the modules that make up the subject. The student is expected to participate actively throughout the explanations by the professor, since these presuppose sufficient accounting knowledge to have informed opinions based on fundamental technics.

During the course there will be 3/4 virtual works where the students will have to demonstrate the acquisition of the theoretical knowledge and its application.

4.2. Online students

Online students should follow and take into account the professor's uploaded notes in order to guide their study of the main materials of the subject.

Continuous assessment:

The mechanics of continuous assessment will meet the following criteria:

- During the semester students will have to take three in-person exams (CP in its Catalan acronym). The resulting weighted average qualification of these three exams will provide a continuous assessment grade (QP, in its Catalan acronym).
- In-person exams take place at a date fixed in advance (see the course calendar on the online campus). In-person exams will only be repeated as a result of special circumstances. To be able to repeat an in-person exam, students must produce a supporting document to justify his/her absence at the scheduled exam.
- During the semester, three online voluntary assignments will be proposed. These assignments should be delivered online in a specified site on the online campus following the professor's guidelines. The resulting weighted average qualification of these three online assignments will provide an online assignment grade (QV, in its Catalan acronym).
- The global continuous assessment grade (QAC in its Catalan acronym) will be:
QP; if $QP < 4/10$
Maximum grade from QP or $(QP*0,7+QV*0,3)$; if $QP \geq 4/10$
- This means that students need to score at least 4 out of 10 to allow the online assignments to raise their global grade.
- The global continuous assessment grade (QAC) has to be at least 5 out of 10 to pass the course.

Final assessment:

Students can choose an examination-based assessment consisting of an end-of-term exam covering all of the course content (QF).

The global final grade (QAF) will be:

- Absent; if s/he does not attend the end-of-term exam.
- QF; if $QF < 4$
- Maximum grade of $\{QF; (QF*0,7+QV*0,3)\}$; if $QF \geq 4$ having delivered the online

assignments.

The global examination-based assessment grade (QAF) has to be at least 5 out of 10 to pass the course.

Basic bibliography:

Manual FRANCIS LEFEBVRE Auditoria adaptado a la nueva LAC 2015.
José A. Trigueros Pina y Antonio Duréndez Gómez.. ISBN: 978-84-16268-67-2

Additional bibliography:

Fundamentos de auditoría. Ramón Casals Creus

Specific competences (1)

Id - Specific competences

BAE06 - Realització d'auditories i consultories tècniques

Transversal competences (1)

Id - Transversal competences

Area

UdA10 - Comunicació i expressió oral i escrita

Comunicació

Contents (9)

1. Introduction to Audit
2. Accounting Principles
3. Concept of Auditing
4. Audit Planning and Internal Control
5. Audit Techniques and Objectives
6. Audit of Areas
7. Other Concepts of Audit
8. The Audit Report
9. Internal Audit