

**Applied Auditing**

Code: 44446  
ECTS Credits: 9

Degree	Type	Year	Semester
4317517 Account Auditing and Accounting	OB	0	2

The proposed teaching and assessment methodology that appear in the guide may be subject to changes as a result of the restrictions to face-to-face class attendance imposed by the health authorities.

**Contact**

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**Use of Languages**

Principal working language: spanish (spa)

**Teachers**

Xavier Sentís Ros

**External teachers**

Carles Avila Morera  
Carlos Soria Arrufat  
Jordi Pérez Cascante  
José Serrano Madrid

**Prerequisites**

It is recommended to have passed the subject International Auditing Standards

**Objectives and Contextualisation**

In this subject will develop the International Norms of Audit adapted in Spain (NIA-IS). The base of the course is to study the practical application of ISA (adopted in the Spain regulation) to the distinct balance items so much of the balance like the account of losses and gains. In this process analyse the distinct technicians of auditing Also it will tackle the preparation of reports of auditing in relation to the annual accounts, so much the referents to individual accounts as consolidated as well as the reports in special situations established by the legislation.

**Competences**

- Apply the technical auditing rules to the auditing of individual and consolidated annual accounts, and to other processes and operations that must be audited.
- Develop social responsibility and an ethical attitude in the workplace, respecting the fundamental rights of equality and accessibility and the environment.

- Evaluate the reliability of a business's annual accounts, pursuant to the international auditing rules applicable in Spain.
- Knowledge and understanding that provide a basis or opportunity for originality in developing and / or applying ideas, often in a research context.
- Work in multidisciplinary teams and adapt to changing environments.

## Learning Outcomes

1. Develop social responsibility and an ethical attitude in the workplace, respecting the fundamental rights of equality and accessibility and the environment.
2. Identify for each company or groups of companies the main areas that should be subject to validation of the information supplied.
3. Identify the different areas of work in an auditing process for individual and consolidated annual accounts.
4. Identify the different stages in the auditing process and their interrelations.
5. Knowledge and understanding that provide a basis or opportunity for originality in developing and / or applying ideas, often in a research context.
6. Propose for each company or group of companies subject to auditing the auditing methodology and validation mechanisms for the financial information supplied by the company.
7. Work in multidisciplinary teams and adapt to changing environments.
8. Write audit reports for annual accounts in accordance with the requirements of the regulations in force.

## Content

### SUBJECT 1.- Methodology of the auditing

- Customers and accounts to earn
- Providers and accounts to pay
- Parts linked
- property plants and teams, intangible assets
- Inventories
- Financial active
- Cash and Passive financial
- Public administrations and taxes on profits
- Net heritage (own Bottoms and subsidise Provisions, contingencies and back events to the closing
- Adjust by periodificación
- Income and costs
- Provisions, contingencies and back events to the closing

### SUBJECT 2.- Practical case

Aim: Development of a global practical case of a work of audit, that collect the appearances developed previously.

### SUBJECT 3.- International Standards on Auditing: Conclusions and report of audit

Aim:

- ISA 450: Evaluation of the mistakes identified during the realisation of the audit
- ISA 700. Training of the opinion and broadcast of the report of audit on the financial states
- ISA 705: Opinion modified in the report of audit issued by an independent auditor.
- ISA 706: Paragraphs of emphasis and paragraphs of other questions in the report issued by an independent auditor.
- ISA 710: comparative Information corresponding figures of previous periods and comparative financial states.
- ISA 720: Responsibility of the auditor with regard to another included information in the documents that contain the financial states audited.
- ISA 805: special Considerations-audit of an alone financial state.

#### SUBJECT 4. Special reports contemplated in the Law of Societies of capital

Aim:

Analyse the performances to develop by the auditor of accounts in the broadcast of the distinct types of special reports that has to issue in accordance with the mercantile rule

#### SUBJECT 5.- Audit of annual accounts consolidated

Aims:

- Introduction to the audit of the annual accounts consolidated
- ISA 600: special Considerations in audit of financial states of groups

### Methodology

The educational methodology will be based in a combination of three types of activities:

- Activity directed: theoretical classes and
- Activity supervised: consistent in the practical classes of resolution of problems, realisation of tutorial programme and the realisation of exercises
- Autonomous activity that divides in two parts:

\* Part of study by part of the student (readings, research of information, etc).

\* Autonomous activity in group devoted to the research of data and preparation of a report on the information that provides the memory of the annual accounts. Presentation and debate.

"The proposed teaching methodology may undergo some modifications according to the restrictions imposed by the health authorities on on-campus courses".

The tutorial could be in a a seminary or on line

Annotation: Within the schedule set by the centre or degree programme, 15 minutes of one class will be reserved for students to evaluate their lecturers and their courses or modules through questionnaires.

### Activities

Title	Hours	ECTS	Learning Outcomes
Type: Directed			
Theoretical classes	60	2.4	4, 3, 2, 6

Type: Supervised

Practical classes	28	1.12	1, 4, 2, 7
Tutorial practicals cases	8	0.32	3, 6, 8, 7
Type: Autonomous			
Study of regulations	80	3.2	4, 3, 5
Written report	47	1.88	1, 2, 6, 7

## Assessment

The educational methodology will be based in a combination of three types of activities:

- Activity directed: theoretical classes and practical classes of resolution of problems.
- Activity supervised: consistent in the realisation of tutorial programme and the realisation of exercises
- Autonomous activity that divides in two parts:

\* Part of study by part of the student (readings, research of information, etc).

\* Autonomous activity in group devoted to the research of data and preparation of a report on the information that provides the memory of the annual accounts. Presentation and debate.

"The proposed evaluation activities may undergo some changes according to the restrictions imposed by the health authorities on on-campus courses."

## Assessment Activities

Title	Weighting	Hours	ECTS	Learning Outcomes
Attendance and participation	10%	0	0	1, 3, 6
Exams	50%	2	0.08	4, 3, 2, 8, 5, 7
Exercises and practical cases	40%	0	0	1, 6, 7

## Bibliography

- Technical norms of Audit, resulted of the adaptation of the International Norms of Audit for his application in Spain (NIA-IS).
- Manual of Audit of the REA edited by the General Council of Schools of Economists of Spain
- Manual of Audit of the REA, Adapted to the new LAC 2015, of Francis Lefebvre (ISBN 978-84-16268-67-2 legal Deposit M-32833-2015)

## Software

EXCEL

SABI DATA BASE