

**Basic Auditing**

Code: 105772  
ECTS Credits: 6

Degree	Type	Year	Semester
2501231 Accounting and Finances	OT	4	1

**Contact**

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**Use of Languages**

Principal working language: catalan (cat)  
Some groups entirely in English: No  
Some groups entirely in Catalan: Yes  
Some groups entirely in Spanish: No

**Teachers**

Xavier Sentis Ros

**Prerequisites**

It is highly recommended that the student has successfully:

- Introduction to the Accounting
- Financial Accounting I
- Financial Accounting II

**Objectives and Contextualisation**

To Know the basic rules and interpret the norms of financial information in general and, in concrete to auditing terms. To Know use (apply) the main instruments and procedures that characterise the auditing. In summary: know of basic technical norms of auditing and the main reports that have to elaborate in order to certify the faithful image of the annual accounts.

**Competences**

- Analysing, summarising and assessing information.
- Behaving in an ethical and professional way while carrying out the accounting or financial advisory services entrusted.
- Demonstrating a comprehension of the different legal, control and solvency standards issued by regulatory bodies affecting the several analysed accounting or financial processes.
- Organising the work, regarding order and planning.
- Students must be capable of applying their knowledge to their work or vocation in a professional way and they should have building arguments and problem resolution skills within their area of study.
- Students must be capable of collecting and interpreting relevant data (usually within their area of study) in order to make statements that reflect social, scientific or ethical relevant issues.

- Students must be capable of communicating information, ideas, problems and solutions to both specialised and non-specialised audiences.
- Students must have and understand knowledge of an area of study built on the basis of general secondary education, and while it relies on some advanced textbooks it also includes some aspects coming from the forefront of its field of study.

## Learning Outcomes

1. Analysing, summarising and assessing information.
2. Implementing a series of controls and strategies to guarantee ethical and professional counselling.
3. Organising the work, regarding order and planning.
4. Prepare financial statements and reports for accounting, fiscal, financial and organizational purposes.
5. Students must be capable of applying their knowledge to their work or vocation in a professional way and they should have building arguments and problem resolution skills within their area of study.
6. Students must be capable of collecting and interpreting relevant data (usually within their area of study) in order to make statements that reflect social, scientific or ethical relevant issues.
7. Students must be capable of communicating information, ideas, problems and solutions to both specialised and non-specialised audiences.
8. Students must have and understand knowledge of an area of study built on the basis of general secondary education, and while it relies on some advanced textbooks it also includes some aspects coming from the forefront of its field of study.
9. Use the different criteria for registration and valuation established in the accounting rules.

## Content

1. Basics, characteristic and juridical and professional frame of the auditing.
2. The papers of work. Procedures and systems.
3. Introduction to the auditing of the investments.
4. Introduction to the auditing of the sources of funding.
5. Introduction to the auditing of the stocks, debts and credits
6. Introduction to the auditing of the profit account
7. Concept of tax auditing.

## Methodology

The methodology docent will be based in a combination of 4 types of activities:

- Activity directed: theoretical and practical classes and of resolution of cases.
- Activity supervised: realisation of tutorial and the realisation of exercises.
- Individual autonomous activity: it will comprise the part of personal study of the student (study of the basic bibliography, complementary readings, research of information, etc.). Also it includes the realisation of additional exercises and cases.
- Autonomous activity in group: research of data and preparation of a written report of auditing of a real company. Presentation and debate.

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

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			
Cases and exercises	17.5	0.7	8, 5
Theoretical sessions	32	1.28	8, 5
Type: Supervised			
Tutoring and monitoring individual work	10	0.4	8, 5
Type: Autonomous			
Individual and group study	86	3.44	5

## Assessment

The estimation and follow-up of the students will take into 5 components as the following:

- 1) Resolution and individual presentation of cases and/or practical exercises. 15% of the note
- 2) Work in team: analyse a report of audit of a real company or elaborate documents of audit of one area or specific subject. Present it and defend it if needed. To realise in team of 3 ó 4 students. (15% of the total note).
3. Partial tests of evaluation continued. (20% of the total note)
- 4) Final exam. 40% of the note.
- 5) Attendance and participation to the classes: 10% of the note

The student will pass the subject if obtains a favorable evaluation (equal or superior to 50%) in the computation. (aggregate of qualifications equal to or greater than 5) of the activities.

To do average has to get a minimum note of 5,0 points in final exam

A student who has not participated in any of the assessment activities will be considered "Not evaluable"

### Calendar of evaluation activities

The dates of the evaluation activities (midterm exams, exercises in the classroom, assignments, ...) will be announced well in advance during the semester.

The date of the final exam is scheduled in the assessment calendar of the Faculty.

*"The dates of evaluation activities cannot be modified, unless there is an exceptional and duly justified reason why an evaluation activity cannot be carried out. In this case, the degree coordinator will contact both the teaching staff and the affected student, and a new date will be scheduled within the same academic period to make up for the missed evaluation activity."* **Section 1 of Article 115. Calendar of evaluation activities (Academic Regulations UAB).** Students of the Faculty of Economics and Business, who in accordance with

the previous paragraph need to change an evaluation activity date must process the request by filling out an Application for exams' reschedule

[https://eformularis.uab.cat/group/deganat\\_feie/application-for-exams-reschedule](https://eformularis.uab.cat/group/deganat_feie/application-for-exams-reschedule)

#### Grade revision process

After all grading activities have ended, students will be informed of the date and way in which the course grades will be published. Students will be also be informed of the procedure, place, date and time of grade revision following University regulations.

#### Retake Process

*"To be eligible to participate in the retake process, it is required for students to have been previously been evaluated for at least two thirds of the total evaluation activities of the subject."* Section 3 of Article 112 ter. The recovery (UAB Academic Regulations). Additionally, it is required that the student to have achieved an average grade of the subject between 3.5 and 4.9.

The date of the retake exam will be posted in the calendar of evaluation activities of the Faculty. Students who take this exam and pass, will get a grade of 5 for the subject. If the student does not pass the retake, the grade will remain unchanged, and hence, student will fail the course.

#### Irregularities in evaluation activities

In spite of other disciplinary measures deemed appropriate, and in accordance with current academic regulations, *"in the case that the student makes any irregularity that could lead to a significant variation in the grade of an evaluation activity, it will be graded with a 0, regardless of the disciplinary process that can be instructed. In case of various irregularities occur in the evaluation of the same subject, the final grade of this subject will be 0"*. **Section 10 of Article 116. Results of the evaluation. (UAB Academic Regulations).**

"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
Cases and exercises	20%	0	0	5
Final exam	40%	2.5	0.1	1, 4, 9, 2, 7, 5, 6
Midterm exama	20%	2	0.08	1, 9, 8, 7, 5, 6
attendance and participation in sessions	5%	0	0	8
team work	15%	0	0	1, 4, 9, 3

## Bibliography

Basic:

Llei d'Auditoria de Comptes 22/2015, de 20-7-15, BOE 21-7-15 i RD 2 /2021 de 12 de gener

Arenas, P; Moreno, A. (2012): Introducción a la Auditoría Financiera. Ed. Mc Graw-Hill. Gutiérrez, G (2010): Informe de Auditoría de Cuentas Anuales. Registro de Economistas Auditores REA (pendent de nova edició). Manual de Auditoría. Editorial Francis Lefebvre.2016

Normativa comptable:

Pla General de comptabilitat. RD 1514/2007 i modificació RD 602/2016 BOE 17-12-16

Pla General de comptabilitat. RD 1514/2007 i modificació RD 602/2016 BOE 17-12-16

\* Real Decreto -ley 1/2021, de 30 de gener, de mofificació de PGC i PGC pimes

\*Real Decreto-ley 8/2020, de 17 de marzo, de medidas urgentes extraordinarias para hacer frente al impacto económico y social del COVID-19

\*Real Decreto-Ley 18/2020, BOE 13-05-20, de medidas sociales en defensa del empleo.

\*Real Decreto-Ley 19/2020, BOE 27-05-20, por el que se adoptan medidas complementarias en materia agraria, científica, económica, de empleo y Seguridad Social y tributarias para paliar los efectos del COVID-19

\*Real Decreto-Ley 21/2020, BOE 10-06-20 de medidas urgentes de prevención, contención y coordinación para hacer frente a la crisis sanitaria ocasionada por el COVID-19.

On line:

[www.icjce.es](http://www.icjce.es)

[www.rea.es](http://www.rea.es)

[www.icac.meh.es](http://www.icac.meh.es)

[www.accid.org](http://www.accid.org)

## **Software**

1. SABI DATA BASE

2.EXCELL

3. ERP A3