

## Auditing

Code: 102375  
ECTS Credits: 6

**2024/2025**

Degree	Type	Year
2501572 Business Administration and Management	OT	4

## Contact

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## Teaching groups languages

You can view this information at the [end](#) of this document.

## Prerequisites

the subject (audit) has 6 ECTS. the issue is referred directly with all subjects linked with Accounting and financial matters. it is recommended to have a medium level of knowledge in accounting and financial issues. however this is not an essential requirement.

## Objectives and Contextualisation

The main objective of the course is for the student to acquire the necessary skills and knowledge to be able to perform the audit process. The practical aspect is a constant throughout the development of the process.

- What does the audit mean for the company?
- What defines the auditor?
- How is an audit performed?

## Competences

- Capacity for independent learning in the future, gaining more profound knowledge of previous areas or learning new topics.
- Capacity for oral and written communication in Catalan, Spanish and English, which enables synthesis and oral and written presentation of the work carried out.
- Demonstrate initiative and work individually when the situation requires it.
- Organise the work in terms of good time management, organisation and planning.
- Select and generate the information necessary for each problem, analyse it and take decisions based on that information.
- 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.
- Use of the available information technology and adaptation to new technological environments.
- Using accounting information as a tool for assessment and diagnosis.

## Learning Outcomes

1. A capacity of oral and written communication in Catalan, Spanish and English, which allows them to summarise and present the work conducted both orally and in writing.
2. Capacity to continue future learning independently, acquiring further knowledge and exploring new areas of knowledge.
3. Demonstrate initiative and work independently when required.
4. Interpret financial indicators of an entity and understand the decisions that can be taken from their analysis
5. Organise work, in terms of good time management and organisation and planning.
6. Select and generate the information needed for each problem, analyse it and make decisions based on this information.
7. 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.
8. Use available information technology and be able to adapt to new technological settings.

## Content

The agenda is divided into three large blocks:

- a) audit, auditor, rules and procedures
- b) audit reports
- c) audit work areas.

The regulations associated with the theme are present in all subjects.

The program is designed so that the student acquires a wide knowledge

Block a): Audit, auditor, rules and procedures

- 1.- Thematic presentation. Introduction to the audit, legal issues
- 2.- Generally accepted accounting principles and international fi
- 3.- Introduction to international auditing standards (NIAS)
- 4.- Auditing standards generally accepted. Audit lei for 2010.

Block b): Audit reports

- 5.- Audit reports (I).
- 6.- Audit reports (II).
- 7.- Planning of the audit work

Block c): Audit work. Work areas.

- 8.- Aspects of administration and acceptance of orders
- 9.- Boxes and Banks
- 10.-Customers and Sales, Purchases and Suppliers
- 11.-Stocs, production.
- 12.-Fixed assets, permanent capital
- 13.-Creditors, provisions and contingencies
- 14.-Concrete aspects of fixed assets

## Activities and Methodology

Title	Hours	ECTS	Learning Outcomes
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Type: Directed

exercises	17	0.68	4
theory classes	32.5	1.3	4
Type: Supervised			
tutorials	27	1.08	
Type: Autonomous			
Estudi autònom, comprensió dels conceptes i pràctica de la seva aplicació	70	2.8	1, 2, 3, 4, 5, 6, 8

each topic will be dealt during one week. the classes will have a timeline of 4 hours each week

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.

## Assessment

### Continuous Assessment Activities

Title	Weighting	Hours	ECTS	Learning Outcomes
asistencia a clase	20%	0	0	2, 3, 5, 6, 8
evaluación	50%	2	0.08	1, 4, 5, 6, 7
work monographic	30%	1.5	0.06	1, 2, 3, 4, 5, 6, 8

The student's grade will be the result of a continuous evaluation formed by the following evidences:

- Attendance to class (20%) \*
- Delivery of a monographic work (30%)
- Final exam (50%)

\* Two absences of assistance are admitted without justification. With more than three faults without justifying the

The final exam will consist of theoretical questions and practical exercises that will refer to all the subject of the course

If a student does not obtain this minimum qualification, it will be considered suspended. This student can take the

The student who does not participate in any evaluation activity will have a "Not evaluable".

The student who has not passed the subject is entitled to a recovery exam as long as the average grade of the c  
*This subject does not offer the option for comprehensive evaluation.*

## Bibliography

Manual de Auditoria - Lefebvre

Auditoría de Cuentas anuales (2 volúmenes) - Larriba Diaz-Zorita, Alejandro - 2015 - CEF

Normas Internacionales de Auditoría - NIAS

### BIBLIOGRAFIA COMPLEMENTÀRIA:

- Normes Tècniques publicades al Boletín de l'I.C.A.C. Instituto de Contabilidad y Auditoría de Cuentas.
- [www.icac.meh.es/](http://www.icac.meh.es/)
- [www.rea.es](http://www.rea.es)
- [www.icjce.es](http://www.icjce.es) i/o [www.auditors-censors.com/](http://www.auditors-censors.com/)
- [www.aeca.es](http://www.aeca.es)
- [www.coleconomistes.com](http://www.coleconomistes.com)

## Software

Excel

## Language list

Name	Group	Language	Semester	Turn
(PAUL) Classroom practices	1	Catalan/Spanish	second semester	morning-mixed
(TE) Theory	1	Catalan/Spanish	second semester	morning-mixed