

Auditing

Code: 102375
ECTS Credits: 6

2025/2026

Degree	Type	Year
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's recommended to have a medium level of knowledge in accounting and financial issues.

Objectives and Contextualisation

The main objective of this course is for students to acquire the knowledge and skills necessary to professionally carry out the audit process.

stages involved in its preparation.

To develop quality professional work, it is essential to acquire a solid foundation of theoretical and practical knowledge.

In this context, this course aims to ensure that students achieve the following objectives:

- Deepen their knowledge of the main standards governing the preparatory work.
- Learn about the fundamental legal framework that regulates auditing in Spain.
- Become familiar with the main Technical Auditing Standards - International Standards on Auditing (ISAs).
- Study the criteria and regulations for the issuance and interpretation of audit reports.

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 subject comprises 4 sections

Section1. Accounting and Legal Framework for Auditing

- Main accounting standard-setting bodies
- International Financial Reporting Standards (IFRS)
- Concept and nature of accounting principles. Fair presentation.
- Accounting regulations in Spain. Annual accounts
- Basic legal framework for auditing

Section 2. Analysis of Technical Auditing Standards

- Introduction to International Standards on Auditing (ISAs)
- General Technical Standards: Professional Ethics and Auditor Independence

- Technical Standards for Executing Audit Work
 - o Planning Phase: Risk-Based Planning
 - o Evaluation of Internal Control
 - o Work Execution Phase: Evidence and Auditor Working Papers
- Technical Standards for Reporting (Section 4)

Section 3. Execution of work by area

- Fixed assets
- Treasury
- Sales-Customers
- Purchases-Suppliers
- Inventories
- Provisions and contingencies
- Taxes
- Equity
- Profit and loss account
- Subsequent events

Section 4. Audit Reports and Quality Control

- Analysis of ISAs
- Report structure: opinion, rationale, key issues, most relevant audit aspects, other
- Supervision and quality control

Activities and Methodology

Title	Hours	ECTS	Learning Outcomes
Type: Directed			
exercises	17	0.68	2, 3, 4, 7, 6, 8
theory classes	32.5	1.3	1, 2, 3, 4, 5, 7, 6, 8
Type: Supervised			
Tutorials on practical cases and teamwork	15.5	0.62	2, 7
Type: Autonomous			

exam test	4	0.16	1, 2, 3, 4, 5, 7, 6, 8
Independent study, understanding of concepts and practice of their application	78	3.12	1, 2, 3, 4, 5, 6, 8

Teaching will be carried out in 4 hours per week.

During this time, the topics of the program will be developed and accom

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
Classroom assistance and active participation	15%	0	0	2, 3, 5, 6, 8
Final exam	50%	2	0.08	1, 4, 5, 7, 6
First partial test	15%	1	0.04	1, 4, 5, 7, 6
Work monographic	20%	0	0	1, 2, 3, 4, 5, 7, 6, 8

Evaluation system:

The student's grade will be the result of a continuous assessment consisting of the following evidence:

- Attendance and active participation in class (15%)*
 - Midterm exam - test (15%)
 - Submission of a specialized essay (20%)
 - 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 c

To calculate the average it is necessary to obtain a minimum grade of 4 in the final exam. If a student does not c

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

The exam dates will be published in the UAB calendar.

This subject does not offer the option for comprehensive evaluation

Bibliography

MANUAL AUDITORIA FRANCIS LEFEBVRE- febrero 2024

CASOS PRÁCTICOS AUDITORIA. UN ENFOQUE METODOLÓGICO Y PRÁCTICO.

MANUAL DE AUDITORIA DEL REA

TODO AUDITORIA 2022- CISS- WOLTERS KLUWER

TEORÍA Y PRÁCTICA DE LA AUDITORÍA. CONCEPTO Y METODOLOGÍA. 2021. José Luís Sánchez Fernández de Valderrama

PUBLICATIONS AND DOCUMENTATION THAT WILL BE DELIVERED DURING THE COURSE OF THE SCHOOL SESSIONS.

Web links:

- Instituto de Contabilidad y Auditoria de Cuentas (ICAC). <http://www.icac.gob.es>
- Registro de Economistas Auditores. <http://www.rea.es>
- Instituto de Censores Jurados de Cuentas de España. <http://www.icjce.es>
- Col·legi de Censors Jurats de Comptes de Catalunya. <http://www.auditorsensors.com>
- Asociación Española de Contabilidad y Administración de Empresas. <http://www.aeca.es>
- Col·legi d'Economistes de Catalunya. <http://www.coleconomistes.cat>
- Registro Mercantil. <http://registradores.org>

Software

It is advisable to have prior accounting knowledge to follow up on the case.
Case studies should be prepared in advance.

Groups and Languages

Please note that this information is provisional until 30 November 2025. You can check it through this [link](#). To consult the language you will need to enter the CODE of the subject.

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