UAB
Universitat Autònoma de Barcelona

Basic Auditing

Code: 105772
Credits: 6

2026/2027

Degree programme	Type	Course
Accounting and Finances	OP	4

Contact lecturer

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Teaching staff

Xavier Sentis Ros

Group languages

You can consult this information at the end of the document.

Prerequisites

It is highly recommended that the student has successfully:

- Introduction to the Accounting

- Financial Accounting I

- Financial Accounting II

Objectives

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.

Learning outcomes

- CM41 (Prepare financial statements and reports for accounting, tax, financial and organisational purposes.) Prepare financial statements and reports for accounting, tax, financial and organisational purposes.
- CM43 (Prepare technical-accounting reports for company managers to help them to make management decisions.) Prepare technical-accounting reports for company managers to help them to make management decisions.
- SM38 (Relate the elements, actions, fields, dimensions and agents making up the CSR.) Relate the elements, actions, fields, dimensions and agents making up the CSR.
- SM39 (Describe sustainability or CSR reports.) Describe sustainability or CSR reports.

Contents

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.

Learning activities and methodology

Title	Hours	ECTS	Learning outcomes
Cases and exercices	17.5	0.7	CM41, CM43, SM38, SM39
Tutoring and monitoring individual work	10	0.4	CM41, CM43, SM38, SM39
Theoretical sessions	32	1.28	CM41, CM43, SM38, SM39
Individual and group study	86	3.44	CM41, CM43, SM38, SM39

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.

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	Weight	Hours	ECTS	Learning outcomes
team work	15%	0	0	CM41, CM43, SM38, SM39
Final exam	45%	2.5	0.1	CM41, CM43, SM38, SM39
attendence and participation in sessions	5%	0	0	CM41, CM43, SM38, SM39
Cases and exercices	15%	0	0	CM41, CM43, SM38, SM39
Midterm exama	20%	2	0.08	CM41, CM43, SM38, SM39

This subject does not offer the option for comprehensive evaluation.

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 does not perform any evaluative task is considered "not evaluable", therefore, a student who performs a continuous assessment component canno longer be qualified with a \"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

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 4.8.

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, itwill 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 gradeof this subject will be 0\"*. **Section 10 of Article 116. Results of the evaluation. (UAB Academic Regulations).**

The completion of assessment activities is subject to the provisions set out in this course guide and in the "Policy of the School of Economics and Business on the Detection of Irregularities during Assessment Activities", which regulates the conditions under which assessment tasks are conducted and the procedures applicable in cases where indications of irregularities are detected. Students are encouraged to consult the policy.

Restricted use of AI: For this subject, the use of Artificial Intelligence (AI) technologies is allowed exclusively in: support tasks, such as bibliographic or information searches, text correction or translations. The student must clearly identify which parts have been generated with this technology, specify the tools used and include a critical reflection on how these have influenced the process and the final result of the activity. The lack of transparency in the use of AI in this assessable activity will be considered a lack of academic honesty and may lead to a partial or total penalty in the grade of the activity, or greater sanctions in serious cases.

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

www.rea.es

www.icac.meh.es

www.accid.org

Software

1. SABI DATA BASE

2.EXCELL

3. ERP A3

Course groups and languages

The information provided is provisional until November 30. After this date, you will be able to consult the language of each group through this link. To access the information, you will need to enter the course CODE

Type of teaching	Group	Language	Semester	Shift
(TE) Theory	50	Catalan	first semester	afternoon
(PAUL) Classroom practices	501	Catalan	first semester	afternoon