



| Teaching Guide           |   |        |                     |         |
|--------------------------|---|--------|---------------------|---------|
| Identifying Data         |   |        |                     | 2018/19 |
| Subject (*)              | Audit Reports   | Code   | 611506003           |         |
| Study programme          | Mestrado Universitario en Contabilidade Superior e Auditoría de Contas (2013)   |        |                     |         |
| Descriptors              |   |        |                     |         |
| Cycle                    | Period  | Year   | Type                | Credits |
| Official Master's Degree | 1st four-month period   | First  | Obligatory          | 6       |
| Language                 | Spanish   |        |                     |         |
| Teaching method          | Face-to-face  |        |                     |         |
| Prerequisites            |   |        |                     |         |
| Department               | Empresa   |        |                     |         |
| Coordinador              | Vara Arribas, Ricardo Jose  | E-mail | ricardo.vara@udc.es |         |
| Lecturers                | Vara Arribas, Ricardo Jose  | E-mail | ricardo.vara@udc.es |         |
| Web                      |   |        |                     |         |
| General description      | <p>Objetivos:</p> <p>La terminación del trabajo de auditoría supone la realización de una serie de pasos claves que concluyen con la emisión del correspondiente informe. El objetivo de la materia consiste en aprender a acumular la evidencia obtenida, revisar los hechos posteriores al cierre y valorar, conforme a normas de auditoría, los distintos tipos de incidencias que se hayan podido detectarse y reflejarlas, si son significativas, mediante una adecuada redacción del informe.</p> |        |                     |         |

| Study programme competences / results |   |
|---------------------------------------|---|
| Code                                  | Study programme competences / results   |
| A3                                    | To know the Spanish financial reporting auditing standards.   |
| A4                                    | To know the International Auditing Standards  |
| A7                                    | To know how to assess from the relevant records of financial information, the situation and foreseeable evolution of a company.   |
| A12                                   | Know how to obtain a reasonable basis of judgment on the individual and consolidated annual accounts and express an opinion regarding them in the audit report, in accordance with regulation in force.   |
| B1                                    | Adequate oral and written expression in the official languages.   |
| B4                                    | Acting as a respectful citizen according to democratic cultures and human rights and with a gender perspective.   |
| B10                                   | Critically assessing knowledge, technology and available information when facing problems.  |
| B12                                   |   |
| C2                                    | That students know how to apply the knowledge acquired and their ability to solve problems in new or unfamiliar environments within broader (or multidisciplinary) contexts related to their area of study.   |
| C3                                    | That students are able to integrate knowledge and face the complexity of making judgments based on information that, being incomplete or limited, includes reflections on social and ethical responsibilities linked to the application of their knowledge and judgments. |
| C4                                    | That students know how to communicate their conclusions and the knowledge and ultimate reasons that sustain them to specialized and non-specialized audiences in a clear and unambiguous way.   |
| C8                                    | Ethical and moral commitment to society, analyzed, in addition, from a solidarity perspective.  |
| C9                                    | Ability to solve problems.  |
| C10                                   | Development of the principles of loyalty and confidentiality.   |
| C11                                   | Development of a logical and creative critical spirit.  |

| Learning outcomes  |                                       |  |     |
|--|---------------------------------------|--|-----|
| Learning outcomes  | Study programme competences / results |  |     |
| Learn to accumulate the evidence obtained, review the events after the closure and assess, according to auditing standards, the different types of incidents that may have been detected and reflect them, if they are significant, by means of an adequate writing of the report. | AJ3                                   |  | CJ2 |
|  | AJ4                                   |  | CJ3 |
|  | AJ7                                   |  | CJ4 |
|  | AJ12                                  |  |     |



|   |             |                     |                                  |
|---|-------------|---------------------|----------------------------------|
| Ability to critically evaluate the quantitative and qualitative aspects of the incidents detected.  | AJ7<br>AJ12 | BJ10                | CJ2<br>CJ3<br>CJ4<br>CJ9<br>CJ11 |
| Application of professional judgment in the issuance of the audit opinion.  | AJ7<br>AJ12 | BJ1<br>BJ10         | CJ9<br>CJ11                      |
| Reflect on the ethical and social implications of the work done and the report issued and the importance of guaranteeing the quality of it. |             | BJ4<br>BJ10<br>BJ12 | CJ8<br>CJ10<br>CJ11              |

| Contents  |   |
|---|---|
| Topic   | Sub-topic                                       |
| Series 700 and 800 of the NIA-ES valid in Spain.<br>Changes in accounting criteria, estimates and subsequent events<br>Audit reports.<br>Special and complementary reports<br>The continuity of the audited entity Errors, irregularities and breaches of the regulations applicable to the audited entity<br>Quality control of the audit works<br>Relations of the auditor with other professionals | Sub-topics will be disclosed during the lessons |

| Planning                        |   |                                      |                               |             |
|---------------------------------|---|--------------------------------------|-------------------------------|-------------|
| Methodologies / tests           | Competencies / Results                                  | Teaching hours (in-person & virtual) | Student?s personal work hours | Total hours |
| Directed discussion             | A3 A4 A7 A12 B1 B4<br>B10 B12 C2 C3 C4<br>C8 C9 C10 C11 | 10                                   | 20                            | 30          |
| Guest lecture / keynote speech  | A3 A4 A7 A12 C8<br>C10 C11                              | 14                                   | 14                            | 28          |
| Problem solving                 | A3 A4 A7 A12 B1 B4<br>B10 B12 C2 C3 C4<br>C8 C9 C10 C11 | 13                                   | 52                            | 65          |
| Mixed objective/subjective test | A3 A4 A7 A12 B1 C2<br>C3 C4 C9                          | 2                                    | 10                            | 12          |
| Collaborative learning          | A3 A4 A7 A12 B1 B4<br>B10 B12 C2 C3 C4<br>C8 C9 C10 C11 | 4                                    | 4                             | 8           |
| Document analysis               | A3 A4 B12 C11   | 1                                    | 2                             | 3           |
| Personalized attention          |   | 4                                    | 0                             | 4           |

(\*)The information in the planning table is for guidance only and does not take into account the heterogeneity of the students.

| Methodologies                  |  |
|--------------------------------|--|
| Methodologies                  | Description  |
| Directed discussion            | Debates sobre cuestiones planteadas por el profesor.             |
| Guest lecture / keynote speech | Explicaciones teóricas y prácticas del temario de la asignatura. |
| Problem solving                | Resolución de ejercicios prácticos planteados en el aula.        |



|                                 |  |
|---------------------------------|--|
| Mixed objective/subjective test | Examen teórico-práctico del contenido de la asignatura.                |
| Collaborative learning          | Exposición en grupo de items concretos del contenido de la asignatura. |
| Document analysis               | Análisis de fuentes documentales de carácter normativo y doctrinal     |

### Personalized attention

| Methodologies   | Description  |
|-----------------|--|
| Problem solving | <p>Tutorials to help solve problems.</p> <p>For students with recognition of part-time dedication and academic exemption of attendance, at the beginning of the course a specific schedule of tutoring compatible with their dedication will be agreed. Students should contact the teacher in the first ten days of the semester in which the subject is taught, in order to set the aforementioned calendar.</p> |

### Assessment

| Methodologies                   | Competencies / Results                                  | Description  | Qualification |
|---------------------------------|---|--|---------------|
| Mixed objective/subjective test | A3 A4 A7 A12 B1 C2<br>C3 C4 C9                          | Examen teórico-práctico del contenido de la asignatura.            | 50            |
| Document analysis               | A3 A4 B12 C11   | Análisis de fuentes documentales de carácter normativo y doctrinal | 10            |
| Problem solving                 | A3 A4 A7 A12 B1 B4<br>B10 B12 C2 C3 C4<br>C8 C9 C10 C11 | Resolución de ejercicios prácticos planteados en el aula.          | 40            |

### Assessment comments



El planteamiento de problemas y su solución, así como los controles que se hagan sobre los mismos y los aspectos normativos asociados, se podrán realizar durante el desarrollo de las clases y sin necesidad de aviso previo de la realización de dichos controles. Todo ello requiere una participación en clase activa por parte del alumno y un estudio actualizado del material facilitado.

Students with recognition of part-time dedication and academic exemption of attendance exemption: Except for the dates approved in the Faculty Board, as far as the mixed test or exams is concerned, for the remaining tests, a specific calendar of dates compatible with their dedication will be agreed upon at the beginning of the course, which is why said students must contact with the teacher in the first ten days of the semester in which the subject is taught, in order to set the aforementioned calendar. The tests will have the same format as for full-time students.

In the event that the student is granted an opportunity for "advanced evaluation", and only in this case, to pass the subject, the student must pass a mixed oral and / or written test aimed at evaluating all competencies and content of the subject.

Qualification of not presented. Corresponds to students, when only participate in evaluation activities that have a weight of no more than 20% on the final qualification, regardless of the grade obtained.

The approach of problems and their solution, as well as the tests about them and the associated normative aspects, will be solved during the development of the classes and without need of previous warning of the realization of said tests. All this requires a participation in active class by the student and an updated study of the material provided..

### Sources of information

|                      |   |
|----------------------|---|
| <b>Basic</b>         | <ul style="list-style-type: none"> <li>- ICAC (2012). Normativa sobre auditoría de cuentas en España, (3ª ED). . ICAC</li> <li>- Alvin A. Arens, Randal J. Elder, Mark S. Beasley (2007). Auditoría : un enfoque integral (11ª ED). . Pearson Educación</li> <li>- Varios autores (2018). Manual de Auditoría. FRANCIS LEFEBVRE</li> </ul> <p>DIRECCIONES DE INTERNET RELEVANTES: NIA-ES:<a href="http://www.icac.meh.es/Normativa/Auditoria/Auditoria.aspx">http://www.icac.meh.es/Normativa/Auditoria/Auditoria.aspx</a><br/>         Normativa de consulta: DIRECTIVA 2014/56/UE DEL PARLAMENTO EUROPEO Y DEL CONSEJO de 16 de abril de 2014 relativa a la auditoría de cuentas Real Decreto Legislativo 1/2010, de 2 de julio, por el que se aprueba el texto refundido de la Ley de Sociedades de Capital. (LSC ? Art. 263 a 271) Nueva Ley 22/2015, de 20 de julio, de Auditoría de Cuentas. Real Decreto 1517/2011, de 31 de octubre, por el que se aprueba el Reglamento que desarrolla el texto refundido de la Ley de Auditoría de Cuentas (RAC).</p> |
| <b>Complementary</b> | <ul style="list-style-type: none"> <li>- ( ). .</li> </ul> <p>DIRECCIONES DE INTERNET COMPLEMENTARIAS: <a href="http://www.icac.meh.es">http://www.icac.meh.es</a><a href="http://www.cnmv.es">http://www.cnmv.es</a><br/> <a href="http://europa.eu.int/comm/internal_market/en/company/index.htm">http://europa.eu.int/comm/internal_market/en/company/index.htm</a><a href="http://www.iasb.org">http://www.iasb.org</a>. Resolución de 15 de octubre de 2013, del Instituto de Contabilidad y Auditoría de Cuentas, por la que se publican las nuevas Normas Técnicas de Auditoría, resultado de la adaptación de las Normas Internacionales de Auditoría para su aplicación en España (NIA-ES) <a href="http://www.icac.meh.es/Temp/20140908121330.PDF">http://www.icac.meh.es/Temp/20140908121330.PDF</a></p>   |

### Recommendations

#### Subjects that it is recommended to have taken before

#### Subjects that are recommended to be taken simultaneously

Introduction to Auditing /611506001  
 Audit Procedures/611506002  
 Advanced Accounting I/611506004

#### Subjects that continue the syllabus



Advanced Accounting II/611506007

Other comments

(\*)The teaching guide is the document in which the URV publishes the information about all its courses. It is a public document and cannot be modified. Only in exceptional cases can it be revised by the competent agent or duly revised so that it is in line with current legislation.