



## Teaching Guide

Teaching Guide				
Identifying Data				2023/24
Subject (*)	Audit Procedures		Code	611506002
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	Objectives: Once the basic and familiar concepts have been acquired, the students with the risk approach inherent in the audit of accounts, proceed to analyze in detail their practical application to the most significant cycles and areas of the annual accounts, focusing on the evaluation of the most characteristic internal controls of each one of them and designing audit tests adequate to the objectives of audit pursued.			

## Study programme competences

Code	Study programme competences
A3	To know the Spanish financial reporting auditing standards.
A4	To know the International Auditing Standards
A8	To know how to identify the audit risks associated with the probability of error of each important component of the financial information.
A9	To know how to document the procedures and accounting principles followed by the entity as well as the accounting systems used to record their transactions.
B10	Critically assessing knowledge, technology and available information when facing problems.
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.
C6	Capacity for teamwork.
C9	Ability to solve problems.
C11	Development of a logical and creative critical spirit.

## Learning outcomes

Learning outcomes	Study programme competences		
Learn the basics of the risk approach inherent in the audit of accounts.	AJ3 AJ4 AJ8	BJ10	CJ3
Practical application of the risk approach to the most significant cycles and areas of the annual accounts.	AJ8 AJ9	BJ10	CJ2 CJ6 CJ9 CJ11
Evaluate the risks derived from the processes, both from the point of view of the detection of errors that may be incurred and from the deterrence of possible fraud that may be committed.	AJ8 AJ9		CJ2 CJ3 CJ6 CJ9



Design of audit tests appropriate to the audit objectives pursued.	AJ8 AJ9		CJ2 CJ3 CJ6 CJ9 CJ11
Execute the audit based on the previous planning.		BJ10	CJ2 CJ3 CJ6 CJ9

Contents	
Topic	Sub-topic
Audit of tangible, intangible and financial assets Audit of equity Audit of financial liabilities Audit of financial products and financial and not financial guarantees Audit of accounting hedges Audit of treasury and associated elements Audit of inventories and credits and debits for commercial operations Audit of operations in foreign currency Audit of provisions, contingencies and commitments Audit of income	Sub-topics will be disclosed during the lessons

Planning				
Methodologies / tests	Competencies	Ordinary class hours	Student?s personal work hours	Total hours
Collaborative learning	A3 A4 A8 A9 B10 C2 C3 C6 C9 C11	4	4	8
Directed discussion	A3 A4 A8 A9 B10 C2 C3 C6 C9 C11	10	20	30
Guest lecture / keynote speech	A3 A4 A8 A9 B10 C11	14	14	28
Problem solving	A3 A4 A8 A9 B10 C2 C3 C6 C9 C11	13	52	65
Mixed objective/subjective test	A3 A4 A8 A9 B10 C2 C3 C9	2	10	12
Document analysis	A3 A4 A9 C3	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
Collaborative learning	Exposición en grupo de ítems concretos del contenido de la asignatura.
Directed discussion	Debates sobre cuestiones planteadas por el profesor.
Guest lecture / keynote speech	Explicaciones teóricas y prácticas del temario de la asignatura.
Problem solving	Supuestos prácticos sobre el temario de la asignatura.



Mixed objective/subjective test	Examen teórico-práctico sobre el 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	Description	Qualification
Document analysis	A3 A4 A9 C3	Análisis de fuentes documentales de carácter normativo y doctrinal	10
Problem solving	A3 A4 A8 A9 B10 C2 C3 C6 C9 C11	Resolución de ejercicios prácticos planteados en el aula.	40
Mixed objective/subjective test	A3 A4 A8 A9 B10 C2 C3 C9	Examen teórico-práctico sobre el contenido de la asignatura.	50

Assessment comments
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## Evaluation observations

### A) ASSESSMENT RULES:

1. Evaluation conditions: It is forbidden to access the exam room with any device that allows communication with the outside and/or storage of information.

the student will be graded with "suspension" (numerical grade 0) in the corresponding call for the academic year, whether the offense is committed on the first opportunity or on the second. To do this, your rating in the first chance report will be modified, if necessary.

2. Student identification: The student must prove their identity in accordance with current regulations.

### B) TYPES OF QUALIFICATION:

1. Not presented qualification: Corresponds to the student, when he only participates in evaluation activities that have a weighting of less than 20% of the final qualification, regardless of the qualification achieved.

2. Students with recognition of part-time dedication and academic waiver of attendance exemption: Except for the dates approved by the Faculty Board for the final objective test, a specific calendar of compatible dates will be agreed upon at the beginning of the course for the remaining tests. with your dedication so it is mandatory that you contact the teacher in the first 10 days of the semester

### C) ASSESSMENT OPPORTUNITIES:

1. First opportunity: 50% continuous evaluation and 50% mixed test on the entire content of the subject in the official exam period that follows the end of the semester classes.

2. Second opportunity: the highest grade will prevail between the grade obtained in the 2nd opportunity final exam and the average of weighting said exam with the continuous evaluation grade obtained during the semester.

3. Advanced call: The evaluation conditions of the advanced opportunity (art. 19 of the Norms of Assessment, Review and Claims of Qualifications of Grao Studies and University Masters) will be specific to this opportunity. This will be evaluated by means of a mixed oral and/or written test that assesses all the contents and skills of the subject and that will account for 100% of the final grade.

### Other observations of continuous evaluation:

The solution of problems can be done during the development of the classes and without the need for prior notice. All this requires active and participatory assistance by the student in addition to the updated study of the material provided, so that the teacher will be able to assess aspects such as: class attendance and the oral and written interventions of the students.

For evaluation purposes, the weighting of each part of the subject, both in the continuous evaluation and in the final test, will correspond to the percentage of teaching hours of each part.

## Sources of information

<b>Basic</b>	<ul style="list-style-type: none"> <li>- Alvin A. Arens, Randal J. Elder, Mark S. Beasley (2007). Auditoría : un enfoque integral (11ª ED). Pearson Educación</li> <li>- Larriba Díaz-Zorita, Alejandro (2015). Auditoría de cuentas anuales (2 volúmenes). Madrid: CEF</li> <li>- Varios autores (2018). Manual de Auditoría. FRANCIS LEFEBVRE</li> <li>- ICAC (2022). NORMATIVA DE AUDITORIA. <a href="https://www.icac.gob.es/normativas/nacionales#portada">https://www.icac.gob.es/normativas/nacionales#portada</a></li> </ul> <p>Normativa: 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). 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>
<b>Complementary</b>	

## Recommendations

Subjects that it is recommended to have taken before

Subjects that are recommended to be taken simultaneously



## Subjects that continue the syllabus

### Other comments

1.- A sustainable use of resources must be made in order to prevent negative impacts on the natural environment. 2.- Personal and professional behavior must be guided by ethical principles. 3.- The gender perspective will be taken into account as far as possible. 4.- Work will be done to identify and modify prejudices and sexist attitudes and promote values of respect and equality. 5.- If situations of discrimination based on gender are detected, actions and measures will be proposed to correct them. 6.- The full integration of students who, for physical, sensory, mental or sociocultural reasons, experience difficulties in gaining adequate, equal and profitable access to university life will be facilitated.

(\*)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.