



## Teaching Guide

Identifying Data					2023/24
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>Goals:</p> <p>The completion of the audit work involves the completion of a series of key steps that conclude with the issuance of the corresponding report. The objective of the subject is to 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, through an adequate wording Of the report.</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 AJ12	BJ10	CJ2 CJ3 CJ4 CJ9 CJ11
Application of professional judgment in the issuance of the audit opinion.	AJ7 AJ12	BJ1 BJ10	CJ9 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 BJ10 BJ12	CJ8 CJ10 CJ11

Contents	
Topic	Sub-topic
Series 700 and 800 of the NIA-ES valid in Spain. Changes in accounting criteria, estimates and subsequent events Audit reports. Special and complementary reports The continuity of the audited entity Errors, irregularities and breaches of the regulations applicable to the audited entity Quality control of the audit works 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 B10 B12 C2 C3 C4 C8 C9 C10 C11	10	20	30
Guest lecture / keynote speech	A3 A4 A7 A12 C8 C10 C11	14	14	28
Problem solving	A3 A4 A7 A12 B1 B4 B10 B12 C2 C3 C4 C8 C9 C10 C11	13	52	65
Mixed objective/subjective test	A3 A4 A7 A12 B1 C2 C3 C4 C9	2	10	12
Collaborative learning	A3 A4 A7 A12 B1 B4 B10 B12 C2 C3 C4 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 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 B10 B12 C2 C3 C4 C8 C9 C10 C11	Resolución de ejercicios prácticos planteados en el aula.	40

### Assessment comments



## 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 failing grade (a 0, as numeric mark) in the corresponding convocatory and both in the first and in the second oportunities. If needed, the mark in the first oportunity act will be altered.

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

<p><b>Basic</b></p>	<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> <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>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></p> <p>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>
<p><b>Complementary</b></p>	<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>  <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



<b>Subjects that are recommended to be taken simultaneously</b>
Introduction to Auditing /611506001 Audit Procedures/611506002 Advanced Accounting I/611506004
<b>Subjects that continue the syllabus</b>
Advanced Accounting II/611506007
<b>Other comments</b>
1.- Débese facer un uso sostible dos recursos co fin de evitar impactos negativos sobre o medio natural.2.- O comportamento persoal e profesional debe guiarse por principios éticos.3.- Terase en conta na medida do posible a perspectiva de xénero.4.- Traballarase para identificar e modificar prexuízos e actitudes sexistas e promover valores de respecto e igualdade.5.- Se se detectan situacións de discriminación por razón de xénero, proporanse actuacións e medidas para corrixilas.6.- Facilitarase a plena integración do alumnado que por razóns físicas, sensoriais, psíquicas ou socioculturais experimente dificultades para acceder a unha vida universitaria adecuada, igualitaria e beneficiosa.

(\*)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.