Teaching Guide					
Identifying Data					2020/21
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	Goals: 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.				
Contingency plan	1. Modifications to the contents 2. Methodologies *Teaching methodologies that are maintained *Teaching methodologies that are modified 3. Mechanisms for personalized attention to students 4. Modifications in the evaluation *Evaluation observations: 5. Modifications to the bibliography or webgraphy				

Study programme competences	
Code	Study programme competences
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		
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 AJ4 AJ7 AJ12		CJ2 CJ3 CJ4
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	Ordinary class hours	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	Tutorials to help solve problems. 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.

Assessment			
Methodologies	**Competencies**	**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

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	
Basic	- ICAC (2012). Normativa sobre auditoría de cuentas en España, (3ª ED). . ICAC - Alvin A. Arens, Randal J. Elder, Mark S. Beasley (2007). Auditoría : un enfoque integral (11ª ED). . Pearson Educación - Varios autores (2018). Manual de Auditoría. FRANCIS LEFEBVRE DIRECCIONES DE INTERNET RELEVANTES: NIA-ES:http://www.icac.meh.es/Normativa/Auditoria/Auditoria.aspx 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).
Complementary	- (). . DIRECCIONES DE INTERNET COMPLEMENTARIAS: http://www.icac.meh.eshttp://www.cnmv.es http://europa.eu.int/comm/internal_market/en/company/index.htmhttp://www.iasb.org. 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) http://www.icac.meh.es/Temp/20140908121330.PDF

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.