



IDENTIFYING DATA

Auditing

Subject	Auditing			
Code	O04G020V01901			
Study programme	(*)Grao en Administración e Dirección de Empresas			
Descriptors	ECTS Credits	Choose	Year	Quadmester
	6	Optional	4th	1st
Teaching language	Spanish			
Department				
Coordinator	García Llorens, Luís Vicente			
Lecturers	García Llorens, Luís Vicente			
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General description	<p>This matter relates especially with the included contents in the matter of financial Accounting of second course.</p> <p>The financial audit is one of the specialisations of the countable professional and the credits of the matter have to provide to the student the knowledges and basic skills for a future professional development in this concrete field of the *auditoria or, more generic, of the countable analysis. The matter *adecua to the professional profile and academician of the degree, since the *auditoria is a professional specialisation that *capacita for the exert of own functions of the management and the business advice.</p> <p>The professional fields in which it projects are, in addition to the audit of accounts, the design and planning of an accounting, the countable management, the countable advice, amongst other.</p>			

Competencies

Code	
B1	(*)Capacidade de análise e síntese
B5	(*)Habilidades de comunicación oral e escrita
B10	(*)Emitir informes de asesoramento sobre situacións concretas de empresas e mercados
B13	(*)Capacidade de aprendizaxe e traballo autónomo
C6	(*)Posuír e comprender coñecementos sobre os distintos procesos, procedementos e prácticas de xestión empresarial
C8	(*)Aplicar os coñecementos adquiridos a futuras situacións profesionais e desenvolver competencias relacionadas coa elaboración e defensa de argumentos e resolución de problemas dentro da súa área de estudo
C16	(*)Habilidades na procura, identificación e interpretación de fontes de información económica relevante
D1	(*)Xestión persoal efectiva en termos de tempo, planificación e comportamento, motivación e iniciativa tanto individual como empresarial

Learning outcomes

Expected results from this subject	Training and Learning Results		
Identify the legal and institutional frame that regulates the activity of audit of accounts.	B5	C6	
Identify the procedures and practical of the audit of accounts in concrete cases of the different areas of the company.	B1	C6	
Apply the knowledges purchased to solve of future effective way professional situations of the auditor in any one of the areas of the company.	B5 B10	C8	D1
Look for, identify and interpret the economic data that offers the company with the aim to propose adjust them of audit adapted.	B1 B13	C16	

Contents

Topic

- | | |
|---|---|
| 1. Economic foundations, social, historical and normative | 1.1. The business information: the annual accounts.
1.2. The control on the countable information.
1.3. Definition and *encuadramiento of the *auditoria of accounts.
1.4. The market of the *auditoria of accounts. |
|---|---|

2. Normative context of the audit of accounts	2.1. The economic context-social, institutional and legal. 2.2. Law and Regulation of audit. 2.3. Technical norms of audit.
3. Description of the process of an audit	3.1. A global vision of the process. 3.2. Acceptance of the commission. 3.3. Planning: identification of risks, determination of the relative importance and documentation of the work of planning. 3.4. Execution: obtaining of evidences. 3.5. Broadcast of the report
4. Audit of the cycle of shopping-payments	4.1. Introduction. 4.2. Principles and norms generally accepted. 4.3. Identification of specific risks. 4.4. Aims and procedures
5. Audit of the cycle of sales-payments.	5.1. Introduction. 5.2. Principles and norms generally accepted. 5.3. Identification of specific risks. 5.4. Aims and procedures.
6. Audit of the cycle existences.	6.1. Introduction. 6.2. Principles and norms generally accepted. 6.3. Identification of specific risks. 6.4. Aims and procedures.
7. Audit of the area of *inmovilizado material and intangible.	7.1. Introduction. 7.2. Principles and norms generally accepted. 7.3. Identification of specific risks. 7.4. Aims and procedures.
8. Audit of the active financial no commercial	8.1. Introduction. 8.2. Principles and norms generally accepted. 8.3. Identification of specific risks. 8.4. Aims and procedures.
9. Audit of the passive financial no commercial	9.1. Introduction. 9.2. Principles and norms generally accepted. 9.3. Identification of specific risks. 9.4. Aims and procedures.

Planning

	Class hours	Hours outside the classroom	Total hours
Classroom work	20	40	60
Troubleshooting and / or exercises	7.5	15	22.5
Master Session	15	30	45
Other	7.5	15	22.5

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

Methodologies

	Description
Classroom work	Activity in which they formulate problems or projects in the classroom, that the student develops under the guidelines and supervision of the professor.
Troubleshooting and / or exercises	Realisation of exercises and/or works of concrete cases that represent the real situation of the company with the aim to detect countable mistakes, propose the timely corrections and determine his effect in the report of audit
Master Session	Exhibition by part of the professor of practical theoretical/contents on the matter with the object to establish the theoretical bases and/or the guidelines of a work, exercise or projects to develop by the student. The professor can request the participation of the students.

Personalized attention

Methodologies	Description
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Classroom work	Participatory active classes in which can detect the degree of assimilation and interest of the students in the theoretical contents-practical of the *asignatura. The aim is to motivate to the follow-up of the *asignatura, discover lacks to propose activities of reinforcement and can correct the programming established. The student will develop and will expose the suppositions proposed, usually in group, under the supervision of the professor, the one who will review the progress and will propose in his case the timely corrections.
Troubleshooting and / or exercises	Participatory active classes in which can detect the degree of assimilation and interest of the students in the theoretical contents-practical of the *asignatura. The aim is to motivate to the follow-up of the *asignatura, discover lacks to propose activities of reinforcement and can correct the programming established. The student will develop and will expose the suppositions proposed, usually in group, under the supervision of the professor, the one who will review the progress and will propose in his case the timely corrections.

Assessment					
	Description	Qualification	Training and Learning Results		
Classroom work	Realisation of problems and works by part of the student, so much individual as in group.	20	B1 B5 B10 B13	C8 C16	D1
Troubleshooting and / or exercises	Realisation of a theoretical examination-practical with the content of the matter.	60	B1 B5	C6 C8 C16	
Other	Diverse proofs on concrete questions to evaluate the degree of understanding of the matter and pose actions of improvement	20		C6 C8 C16	

Other comments on the Evaluation

The concrete application of the methodologies of evaluation *contínua (session *magistral, works in the classroom and test type test) can differ between centres, because of the peculiarities of each one of them. Likewise these methodologies are of learning and have to serve to help to prepare the final examination.

Ace date and schedules give *probas of *avaliación give different announcements are ace specified *non calendar of *probas of *avaliación approved *pola *Xunta of Centre for *ou course 2015-2016.

No case of *conflito *ou *disparidade between ace date two *exames will prevail ace *sinaladas *na *páxina web gives *FCETOU.

The qualifications obtained in the system of continuous evaluation will keep in the announcement of July. In the following announcements the qualification of the examination will represent 100% of the evaluation of the *asignatura.

The students that do not participate actively in classes or do not surpass 80% of the activities proposed in the continuous evaluation will be able to surpass the *asignatura with the realisation of the theoretical examination-practical on the content of the matter. In this case, the note of this examination would represent 100% of the final qualification of the *asignatura.

Sources of information

Arenas Torres, P. , Moreno Aguayo, A., **Introducción a la auditoría financiera. Teoría y casos prácticos**, 2012,

De la Peña Gutiérrez, A., **Auditoría: un enfoque práctico**, 2008,

Alvarado Riquelme, M., **La Auditoría financiera : casos prácticos de au[di]toría de cuentas anuales elaboradas bajo principios nacionales e internacionales**, 2008,

Orta Pérez, M.; Castrillo Lara, L.A.; Sánchez-Mejías, I. Sierra, G.J, **Fundamentos teóricos de auditoría financiera**, 2012,

Gutiérrez Vivas, G., **Informe de auditoría de cuentas según las normas internacionales de auditoría adaptadas a España**, 2014,

Sánchez Fernández de Valderrama, J.L., **Teoría y práctica de la auditoría vol I y II**, 2014,

Recommendations

Subjects that continue the syllabus

Internal company control and simulation/O04G020V01911

Subjects that it is recommended to have taken before

Company: Mathematics of financial transactions/O04G020V01202

Financial Accounting II/O04G020V01401

Company: Financial Accounting I/O04G020V01301

Accounting Analysis/O04G020V01601