

**COURSE DATA****Data Subject**

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|----------------------|-----------------|
| Code | 44396 |
| Name | Auditing II |
| Cycle | Master's degree |
| ECTS Credits | 6.0 |
| Academic year | 2023 - 2024 |

Study (s)

| Degree | Center | Acad. Period year |
|--|----------------------|------------------------------|
| 2206 - Master's Degree in Accounting, Auditing and Management Control | Faculty of Economics | 1 First term |

Subject-matter

| Degree | Subject-matter | Character |
|--|-----------------------|------------------|
| 2206 - Master's Degree in Accounting, Auditing and Management Control | 5 - Auditing | Optional |

Coordination

| Name | Department |
|--------------------------|-------------------|
| ROMERO MARTINEZ, MARIANO | 44 - Accountancy |

SUMMARY

The subject of **Audit II** shows the student the execution of an audit review of the following areas: cash, accounts receivable and payable, inventory, plant and equipment, intangible assets and tax.

Each area is studied by the approach, discussion and proposed solution of different practical cases. In particular, we will focus on the procedures and tests to be used to analyze and assess information on each of these areas.

The **faculty** in charge of teaching in this subject are:

Mr. Pedro Carmona Ibáñez, Departamento de Contabilidad. Auditor ROAC.
Mr. Mariano Romero Martínez, Departamento de Contabilidad.
Mr. Francisco Javier Dominguez, Auditor ROAC, Deloitte
Mr. Joaquin Izquierdo, Auditor ROAC, Sindicatura de Comptes.
Mr. Francisco Ortolá, Auditor ROAC, Practia Auditores



PREVIOUS KNOWLEDGE

Relationship to other subjects of the same degree

There are no specified enrollment restrictions with other subjects of the curriculum.

Other requirements

No other requirements are described.

COMPETENCES (RD 1393/2007) // LEARNING OUTCOMES (RD 822/2021)

2206 - Master's Degree in Accounting, Auditing and Management Control

- Students should apply acquired knowledge to solve problems in unfamiliar contexts within their field of study, including multidisciplinary scenarios.
- Students should be able to integrate knowledge and address the complexity of making informed judgments based on incomplete or limited information, including reflections on the social and ethical responsibilities associated with the application of their knowledge and judgments.
- Students should demonstrate self-directed learning skills for continued academic growth.
- Have critical and self-critical capacity.
- Capacidad de búsqueda de información, análisis y síntesis.
- Capacidad de adaptación a nuevas situaciones y de resolución de problemas.
- Capacidad de organización y planificación del trabajo y los recursos.
- Capacidad de asumir responsabilidades y esfuerzo.
- Capacidad de trabajo en equipo y liderazgo.
- Capacidad de comunicación.
- Ser capaz de estructurar, desarrollar adecuadamente y sintetizar las conclusiones más relevantes sobre un tema relacionado con la especialización profesional o investigadora todo ello sabiendo interrelacionar los conocimientos de todas las materias vinculadas con el tema en cuestión.
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- ?

LEARNING OUTCOMES (RD 1393/2007) // NO CONTENT (RD 822/2021)

English version is not available



DESCRIPTION OF CONTENTS

1. Cash audit.

1. Objectives of the cash area.
2. Audit Procedures: cash area.

2. Audit of accounts receivable and payable.

1. Objectives of the area of accounts receivable.
2. Audit Procedures receivables.
3. Objectives of the area of accounts payable.
4. Audit Procedures accounts payable.

3. Audit of inventories.

1. Objectives of the area of inventories.
2. Audit Procedures inventories area.

4. Audit of tangible and intangible non-current assets.

1. Objectives of the area of tangible and intangible non-current assets.
2. Audit Procedures i intangible tangible non-current assets.

5. Fiscal audit area

1. Objectives of Fiscal area.
2. Procedures Fiscal audit area.

WORKLOAD

| ACTIVITY | Hours | % To be attended |
|--|---------------|------------------|
| Theory classes | 60,00 | 100 |
| Attendance at events and external activities | 16,70 | 0 |
| Development of group work | 25,00 | 0 |
| Study and independent work | 6,30 | 0 |
| Preparing lectures | 20,00 | 0 |
| Preparation of practical classes and problem | 20,00 | 0 |
| Resolution of case studies | 2,00 | 0 |
| TOTAL | 150,00 | |



TEACHING METHODOLOGY

MD1 - Group learning with the teacher. We use the model masterclass in lectures, offering the possibility to influence the most important of each theme, master exposure time, and present a specific way of working and dealing with different concepts. The participatory model will also be used in some theoretical issues and especially in practical classes, which is to prioritize communication between students and the teacher. The practical sessions will take the case method as a model because it encourages student participation both individually and as a group.

MD2 - Individual study. The student is directed in learning-oriented activities, so that student activity focuses on research, location analysis, handling, processing and return of information. The preparation work for the study of the subject will focus on it.

MD3 - Tutoring. Both individually and in groups to solve problems and direct jobs. You can use the platform "Aula Virtual" of the University of Valencia to maintain contact with the teacher.

MD4 - Group work with peers. The performance of work aims also to motivate the student in the research activity, apprehension and analysis of information, foster personal relationships, share problems, initiatives and solutions to work together. You will need to submit the proposed class work.

EVALUATION

SE1- Participació in class (debats, resolution of problems, presentation of treballs, among some altres)

SE2 - Elaboració de treballs i informe escrits.

SE3 - Examination of proof of theoretical-practical nature.

SE1 + SE2 will have a weight of 10% in the final qualification and the SE3 will be 90%.

Per their characteristics, the continuous evaluation activities are not recoverable in this assignment.

REFERENCES

Basic

- Normativa vigente relativa a la auditoría: Ley y Reglamento de Auditoría // Normas Técnicas de Auditoría. (NIA-ES) // Directiva 2006/43/CE // etc.
- Cañibano Calvo, L.: Curso de auditoría contable. Editorial Piramide. Madrid. 1996.
- Casals i Creu, R.; Gasso Vilafranca, J.M. y Soria Sendra, C.: Fundamentos de auditoría. Ed. de IACJCE. 1998.
- Escobar Vidal, L.; López Solera, R. y Tamayo Checa, E.: La auditoría de cuentas: contabilidad y fiscalidad. Editorial Editex. 2013.



- Larriba Díaz Zorita, A.: Auditoría de Cuentas Anuales. Centro de Estudios Financieros. 2015.
- López Aldea, J.: Auditoría práctica. Ed. Grupo true and fair. 1995.
- López Gordo, G.: Auditoría de estados financieros. Copicentro Granada. 2015.
- Montañó Hormigo, F. J.: Auditoría de las áreas de la empresa: gestión contable y gestión administrativa para auditorías. IC Editorial. 2014.
- Sánchez Fernández-Valderrama, J.L. "Teoría y Práctica de la auditoría". Tomos I.y II Ed. Pirámide, 2003.
- Sierra Molina, G., Santa María Pérez, M y Orta Pérez, M.: "La auditoría financiera como un proceso de toma de decisiones". Partida doble, nº 131 (2002), pp. 76-97 (1133-7869).
- Trigueros Pina, J.A., Duréndez Gómez-Guillamón, A. y otros: "Manual de Auditoría". Ediciones Lefebvre, 2023.
- Materiales y casos prácticos preparados por los profesores de la asignatura disponibles en el aula virtual.

Additional

- Rubio Herrera, E (coord.). "Ley y Reglamento de Auditoría de Cuentas. Estudio y análisis práctico, jurisprudencia y consultas del ICAC". Editado por CEF (UDIMA). 2022.