



IPBeja

INSTITUTO POLITÉCNICO
DE BEJA

School of Technology and Management

Course Unit Syllabus

Level of qualification:

Second Cycle (EQF level 7) - Master

Study cycle:

Accounting and Finance

Course Unit: 196119 – Auditing and Control

Year 1	Semester 2	ISCED Code: 0411	ECTS: 5
Type of Course Unit: Optional	Delivery Mode: Face-to-face / Distance Learning	Language of Instruction: Portuguese	

COURSE COORDINATOR: Filipe Jorge M. Fialho Pombeiro

HOURS OF WORK

TOTAL HOURS	Contact Hours								Hours in autonomous work
	Theory	Theory and practice	Practical and laboratory work	Field work	Seminar	Internship	Tutorial guidance	Other	
125		35							90

Prerequisites (if applicable): Not applicable

LEARNING OUTCOMES (knowledge, skills and competence)

The auditing is based on tasks that aims to give an opinion on the credibility of the information produced by businesses and other entities for those interested, allowing that the conclusions they draw are reliable and trustworthy.

For the auditor's opinion to be credible it is necessary that this work will be carried out according to a set of norms and principles accepted by the majority of professionals who are dedicated to this activity and by the society in general, to minimize ambiguity and liberality of each professional in the auditing process.

This UC aims to address the methods and techniques to be applied in the development of auditing of accounts presented by companies, the importance of audit work as a fundamental management tool, as well as the main aspects of the audit profession. The student must acquire the necessary bases regarding the methodology, systematization, discipline and organization of the work to be developed and recognize the importance of the Norms.

CONTENTS

Auditing:

- Fundamentals, Standards and Techniques;
- Process and Global Sequence of Auditing;
- Concept and basic characteristics;
- Standards and Generally Accepted Auditing Standards;
- Process and General Techniques;
- Security, Risk and Materiality;
- Procedures, Tests and evidence;
- Basic supports of auditing.

DEMONSTRATION OF THE CONTENTS COHERENCE WITH THE COURSE UNIT'S LEARNING OUTCOMES

The syllabus has been defined taking into account the skills' profile required for this curricular unit. The syllabus allow the students to achieve the goals defined for this unit, not only with regard to the understanding of the importance of auditing to ensure validity and reliability of the financial information, but also to understand the overall process of auditing and the main techniques used.

TEACHING METHODOLOGIES

The academic level of this curricular unit comprises a total of 35 teaching hours that take place in the form of explanatory sessions, supplemented with periodic debate of auditing facts that relate to the topics of the syllabus.

Despite the fact that the theoretical aspects are relevant, we seek, wherever possible and when the fulfillment of the program allows, to provide practical examples that allow a better understanding of the syllabus. The cross curricular nature of the auditing often requires the appeal to knowledge of other branches of business sciences. When this need is identified, we will make a brief review of earlier knowledge transmitted to students in order to promote the understanding and background of the topics taught.

From 2023/24 onwards, the UC operates on a blended learning basis with 1/3 of the hours working online. In the online sessions, active learning strategies will be used, with student-centered learning and activities that encourage their participation.

DEMONSTRATION OF THE COHERENCE BETWEEN THE TEACHING METHODOLOGIES AND THE LEARNING OUTCOMES

The teaching methodologies rely on the transfer of knowledge and skills, complemented with the use of several case studies and discussion / debate with students of auditing topics. In this sense, the aim is that the student understands the different aspects inherent in the audit process and adopts an active attitude in the teaching-learning process.

EVALUATION METHODS

The evaluation process in normal assessment includes an individual written test (60%), with consultation, and a scientific work within the topics covered in the syllabus (40%).

The alternative assessment system (recourse exam) includes an individual written test (100%).

MAIN BIBLIOGRAPHY

Albrecht, Steve; Albrecht, Conan; Albrecht, Chad & Zimbelman, Mark (2018). *Fraud Examination*, 6th Edition, Cengage Learning, Inc.

Batista Costa, C. (2023). *Auditoria Financeira*. 13ª Edição. Rei dos Livros.

Cosserat, G.; Rodda, N. (2017). *Modern Auditing*, 4th Edition, John Wiley & Sons.

Elder, R.; Beasley, M.; Hogan, C.; Arens, A. (2023). *Auditing and Assurance Services*. 18th Edition. Pearson Education Limited.

Hayes, R.; Wallage, P.; Gortemaker, H. (2015). *Principles of Auditing: An Introduction to International Standards on Auditing*. 3rd Edition, Pearson.

Messier, W.; Glover, S.; Prawitt, D. (2022). *Auditing & Assurance Services – A Systematic Approach*, 12th Edition. McGraw-Hill Education

LEGISLATION:

Manual das Normas Internacionais de Controlo de Qualidade, Auditoria, Revisão, Outros Trabalhos de Garantia de Fiabilidade e Serviços Relacionados (2018). Parte 1, 2 e 3 (Suplemento)

Guia de Aplicação Técnica (OROC)

Outras Orientações – OROC

Guia de Aplicação das ISAS

Estatuto da OROC

Year of implementation: 2023/2024 | Date of approval by the Technical-Scientific Board: 2023-07-21