School of Technology and Management
Course Unit Syllabus

Level of qualification:
First cycle (EQF level 6) - Bachelor
Study cycle:
Business management

Course Unit: **915226; 999426 – Audit**

Year 3	**Semester 5**	**ISCED Code: 344**	**ECTS: 5,0**

Tipe of Course Unit: Compulsory **Delivery Mode:** Face-to-face **Language of Instruction:** Portuguese

COURSE COORDINATOR: Orlando Roque

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		**45**							**80**

Prerequisites (if applicable): Not applicable

LEARNING OUTCOMES (knowledge, skills and competence)

To be successful in this course unit the student will demonstrate that he / she is able to:

• Know the methods and techniques to be applied in the development of auditing the accounts presented by the companies;

• Understand the importance of Audit work as a fundamental tool for the management and organization of companies;

• To know the main aspects of the profession of auditor, as well as the bases that can be acquired either for the pursuit of the profession, or for any other activity, in particular as regards methodology, systematization, discipline and organization of the work to be developed.

• Recognize the relevance of the contact with international and national standards reflected in the work of Audit.

CONTENTS

Origin and Evolution, Concept and Objectives of Audit

Types of Audit

Internal Audit versus External Audit

The Profession of Auditor and the professional practice of Auditing and Legal Review of Accounts

Audit and its reference standards

Audit Procedures and Testing

Organization and Planning of Audit work

Internal Control

Audit of financial parts

Report and Opinions

Adjustments and rectifications

Work Review

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

The reference powers are those of the Order of Chartered Accountants in accordance with the Statute of the Code of Ethics and Professional Ethics, described below:

Fundamental:

1. Conceptual framework of international Revision / Auditing standards

2. International Standards of Review / Audit

3. Technical Revision / Auditing Standards

4. Review / Audit Guidelines

5. CMVM Regulations

6. Technical interpretations

7. Technical recommendations

Complementary:

Risk Management

Framework for computer audit work

Development and Practices in Enterprise Systems

Partial:

Internal control in businesses supported in computer systems

Auditing business information systems

TEACHING METHODOLOGIES

Two models will be used in this curricular unit:

a) Theoretical sessions, where the contents are presented by the teacher: participatory model, where the student in addition to listening and learning with the teacher will be encouraged to participate, formulate questions and demonstrate understanding.

b) Theoretical-practical sessions, where the teacher assumes a tutorial function guiding students through the practical exercises, resolution of practical problems, stimulating their orality.

The resources will be made available by the Moodle platform, where all the information and contents will be made available, as well as all the learning activities carried out, thus serving the interaction between teachers and students through of forums.

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

The classes will be theoretical and theoretical-practical.

The classes with theoretical component will be supported in oral presentation supported in audiovisual means.

Practical work will be carried out by students on topics related to the usefulness of financial information, preferably with direct contact with similar companies and institutions

Cognitive skills are developed through participatory exposure and exercise resolution. At practical skills are supervised group work. Communication skills are acquired through group dynamics and oral presentations.

EVALUATION METHODS

1. Continuous assessment: Resolution of an exercise in the classroom, individually or by a group of 3/4 students. (Weighting 30%); Individual assessment test. (Weighting 70%).

2. Alternative evaluation scheme and Worker-Student Regime: Resolution of an exercise in the classroom, individually or by a group of 3/4 students. (Weighting 30%); Individual assessment test. (Weighting 70%)

All students can take a resource exam, to be carried out at the time of appeal marked in the school calendar, being enroll in the Academic Services.

3. Special time / Note improvement: Resolution of an exercise in the classroom, individually or by a group of 3/4 students. (Weighting 30%); Individual assessment test. (Weighting 70%). These exams may be carried out by students conditions stipulated in the Internal School Regulations.

MAIN BIBLIOGRAPHY

Costa, Carlos B. (2017). Auditoria Financeira, Editora Rei dos Livros, Lisboa (é aconsehada sempre a última edição)

Almeida, Bruno J. M. (2017). Manual de Auditoria Financeira Uma Análise Integrada Baseada no Risco (2ª Edição Revista e Atualizada). Escolar Editora, Lisboa.

Miscellaneous resources available on the course page.

(Bibliography updated on December.2017)

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