

## Syllabus

### Course description

<b>Course title</b>	<b>AUDITING</b>
<b>Course code</b>	27026
<b>Scientific sector</b>	SECS-P/07
<b>Degree</b>	Bachelor in Economics and Management
<b>Semester and academic year</b>	2nd Semester
<b>Year</b>	2019/2020
<b>Credits</b>	7
<b>Modular</b>	No

<b>Total lecturing hours</b>	42
<b>Total lab hours</b>	-
<b>Total exercise hours</b>	-
<b>Attendance</b>	<p>Attendance is highly recommended.</p> <p>Student planning to regularly attend course must register through UNIBZ course OLE (Open Learning Environment) platform <b>as attending student</b> in order to be able to actively participate in class blog, coursework upload, and other classroom related activities.</p> <p>Student not attending course must register through UNIBZ OLE platform <b>as not attending student</b> in order to be able to download teaching material required to study for final exam preparation.</p>
<b>Prerequisites</b>	<p>No prior experience or prerequisite academic background is necessary to do well in the course. Undergraduate introductory courses in accounting, finance or corporate governance will be beneficial.</p>
<b>Course page</b>	TBD

<b>Specific educational objectives</b>	<p>The course aims to introduce the students to the theoretical and practical notions of auditing and develop their understanding of the role and competencies of an external assurance provider. It has two basic objectives: to ground students in the basic assurance concepts, approaches, procedures and relevant legislation; and to develop in them the skills and attitudes necessary to either succeed in the auditing profession or understand how to deal with auditors in other business roles.</p>
--	---

<b>Lecturer</b>	<p>Olga Bogachek  Office E 510b  Olga.bogachek@unibz.it</p>
<b>Scientific sector of the lecturer</b>	SECS-P/07
<b>Teaching language</b>	English
<b>Office hours</b>	www.olgabogachek.com

<b>Lecturing assistant</b>	-
<b>Teaching assistant</b>	-
<b>Office hours</b>	Please refer to the lecturer's website
<b>List of topics covered</b>	The role of auditing and assurance, their building blocks. The fundamental concepts of the audit process: significance, audit risk and audit evidence. The planning of the audit work, analysis and evaluation of the internal control system. The internal auditing function. The auditing report. The use of data analytics.
<b>Teaching format</b>	This course will use a combination of lectures, scientific articles, case discussions, professional expert presentations and online reading to study auditing. Class participation and active discussion is both expected and encouraged to apply theoretical concepts to realistic business-related situations. Students are expected to have thoroughly read all the assigned material in advance of the class to ensure a meaningful class participation.

<b>Learning outcomes</b>	<p><u>Knowledge and understanding:</u> understanding of the field of auditing in the context of corporate governance, its core concepts and terminology, practices, challenges and how it is affected by the regulation on responsibility.</p> <p><u>Applying knowledge and understanding:</u> Students learn how to structure the audit process and identify the audit risk factors.</p> <p><u>Making judgements:</u> Students can evaluate the advantages and disadvantages of various audit methods with regard to specific audit problems.</p> <p><u>Communication skills:</u> Students are able to present results of their analyses with an appropriate technical language.</p> <p><u>Learning skills:</u> Students learn how to interpret and evaluate information to address with independence their continuing education.</p>
--------------------------	--

<b>Assessment</b>	Assignments and written final exam
<b>Assessment language</b>	English
<b>Evaluation criteria and criteria for awarding marks</b>	<p>For attending students final grade will be a mixture of participation in case study discussions/presentations (50%) and final exam (50%).</p> <p>For non-attending students:</p> <ul style="list-style-type: none"> <li>- Written final exam (100%)</li> </ul>

<b>Required readings</b>	Messier Jr, Glover, Prawitt: Auditing & Assurance Services, 11e ( <i>please confirm with instructor before purchasing</i> )
<b>Supplementary readings</b>	Course materials will consist of three areas: (i) a textbook; (ii) lecture slides, to be provided by your instructor; and (iii) readings from weblinks and scientific articles, which are publicly available on the Internet, will be provided by instructor during the course.