Freie Universität Bozen
Libera Università di Bolzano
Università Liedia de Bulsan

Syllabus
Course description

Course title	**AUDITING**
Course code	27026
Scientific sector	SECS-P/07
Degree	Bachelor in Economics and Management
Semester and academic year	2nd Semester
Year	2020/2021
Credits	7
Modular	No

Total lecturing hours	42
Total lab hours	-
Total exercise hours	-
Attendance	Attendance is highly recommended. Student planning to regularly attend course must register through UNIBZ course OLE (Open Learning Environment) and/or TEAMS platform **as attending student** in order to be able to actively participate in class blog, coursework upload, and other classroom related activities. Student not attending course must register through UNIBZ OLE and/or TEAMS platform **as not attending student** in order to be able to download teaching material required to study for final exam preparation.
Prerequisites	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.
Course page	TBD

Specific educational objectives	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.

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

Lecturing assistant	-
Teaching assistant	-
Office hours	Please refer to the lecturer's website
List of topics covered	The role of auditing and assurance, their building blocks. The fundamental concepts of the audit process: materiality, audit risk, audit evidence. The planning of the audit work, analysis and evaluation of the internal control system. Internal auditing function, audit report. The use of data analytics in auditing.
Teaching format	This course will use a combination of lectures, practical assignments, 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.

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

Assessment	Assignments and written final exam
Assessment language	English
Evaluation criteria and criteria for awarding marks	For attending students final grade will be a mixture of participation in case study discussions/presentations (50%) and final exam (50%). For non-attending students: - Written final exam (100%)

Required readings	Messier Jr, Glover, Prawitt: Auditing & Assurance Services, 11e (*please confirm with instructor before purchasing*)
Supplementary readings	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, will be provided by instructor during the course.