

## Syllabus

### Course description

|                                   |                                      |
|-----------------------------------|--------------------------------------|
| <b>Course title</b>               | <b>AUDITING</b>                      |
| <b>Course code</b>                | 27337                                |
| <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>                       | 2021/2022                            |
| <b>Credits</b>                    | 6                                    |
| <b>Modular</b>                    | No                                   |

|                              |  |
|------------------------------|--|
| <b>Total lecturing hours</b> | 36   |
| <b>Total lab hours</b>       | 9  |
| <b>Total exercise hours</b>  |  |
| <b>Attendance</b>            | <p>Suggested, but not required</p> <p><b>Attendance is highly recommended.</b><br/> Student planning to regularly attend course must register through UNIBZ 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 TEAMS platform as not attending student in order to be able to download teaching material required to study for final exam preparation.</p> |
| <b>Prerequisites</b>         | 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.   |
| <b>Course page</b>           | See lecturer's unibz website or Reserve Collection   |

|  |  |
|--|--|
| <b>Specific educational objectives</b> | <p>The course belongs to the scientific area of Economics/Auditing.</p> <p>The course aims to introduce the students to the general overview of the theoretical and practical notions of auditing and the role of auditor. 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>Module 1</b> |                                |
| <b>Lecturer</b> | Olga Bogachek<br>Office E 510b |

|  |  |
|--|--|
|  | <a href="mailto:Olga.bogachek@unibz.it">Olga.bogachek@unibz.it</a><br><a href="http://www.olgabogachek.com">www.olgabogachek.com</a>   |
| <b>Scientific sector of the lecturer</b> | SECS-P/07  |
| <b>Teaching language</b>                 | English  |
| <b>Office hours</b>                      | please refer to the lecturer's unibz web page or timetable   |
| <b>Lecturing assistant</b>               | -  |
| <b>Teaching assistant</b>                | -  |
| <b>Office hours</b>                      | please refer to the lecturer's unibz web page or timetable   |
| <b>List of topics covered</b>            | 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. Audits of selected business processes. The use of data analytics in auditing.   |
| <b>Teaching format</b>                   | This course will use a combination of lectures, practical assignments, scientific articles, case discussions, assignments, 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 apply audit techniques to "real-life" assignments.</p> <p><u>Making judgements:</u> Students can evaluate the advantages and disadvantages of various audit methods with regard to specific audit problems and judge real-life 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> | <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: written final exam (100%).</p> <p>Detailed point breakdown for individual assignments etc will be provided in the first lecture.</p> <p><b>NOTE:</b> final exams for attending and non-attending</p> |
|-------------------|--|

|  |  |
|--|--|
|  | <p><i>students may vary. The modality of the final exam (e.g. written/oral/take-home/open book) will be communicated in the due course.</i></p> <p>Potential assignments include but are not limited to:</p> <ul style="list-style-type: none"> <li>• Written and project work: project report done in groups with a doc/ppt report out</li> <li>• Written and oral: project/individual work with in-class oral presentations</li> <li>• Written and lab: written assignments with review questions, conducting audit tests and evaluating results</li> </ul> <p><i>NOTE: Points for project work and classroom contributions are valid for 1 academic year and cannot be carried over beyond that time-frame.</i></p> |
| <b>Assessment language</b>                                 | English  |
| <b>Evaluation criteria and criteria for awarding marks</b> | Detailed grading rubric will be provided during the course prior to the assignments.   |
| <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, will be provided by instructor during the course.  |