Syllabus

Course Description

Course Title	Auditing
Course Code	27337
Course Title Additional	
Scientific-Disciplinary Sector	ECON-06/A
Language	English
Degree Course	Bachelor in Economics and Management
Other Degree Courses (Loaned)	
Lecturers	Dr. Olga Stanislavovna Bogachek, Olga.Bogachek@unibz.it https://www.unibz.it/en/faculties/economics-management/academic-staff/person/41225
Teaching Assistant	
Semester	Second semester
Course Year/s	3
CP	6
Teaching Hours	36
Lab Hours	-
Individual Study Hours	-
Planned Office Hours	
Contents Summary	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.
Course Topics	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. Sampling. Internal auditing function, audit report. Audits of selected business processes (e.g. revenue, purchasing). The use of data analytics in auditing. Auditing as a profession.
Keywords	auditing, audit model, assurance
Recommended 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.
Propaedeutic Courses	
Teaching Format	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.
Mandatory Attendance	Attendance not compulsory but strongly recommended
Specific Educational Objectives and Learning Outcomes	ILO (Intended Learning Outcomes) ILO 1 Knowledge and understanding ILO 1.1 Knowledge of concepts, models and tools for critically analysing business and corporate strategies ILO 1.2 In-depth knowledge and understanding of management control ILO 1.3 Knowledge of international accounting systems and double-entry bookkeeping for recording and evaluating business transactions ILO 1.4 Understanding of financial statements ILO 1.5 Thorough knowledge of accounting data entry or management control ILO 2 Ability to apply knowledge and understanding ILO 2.1 Be able to analyse financial statements using financial ratios and communicate the results in accordance with

	international professional standards ILO 3 Making judgements ILO 3.1 recognise the key issues in complex decision-making situations ILO 3.2 critically analyse the facts and the situations to be dealt with ILO 3.3 find the necessary information in databases, legal sources and scientific literature ILO 4 Learning skills ILO 4.1 Critically analyse and integrate data, information and future experiences, including using advanced software
Specific Educational Objectives and Learning Outcomes (additional info.)	Knowledge and understanding: - 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. 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	Attending students: Continuous assessment (100%) based on Excel/lab auditing assignments (45%), Business Risk Assessment group project (15%), final group report-out and presentation on a fraud/scandal case (30%), and participation in case discussions and guest lectures (10%) (ILOs 1, -3, 4.1). The set of Excel/lab assignments and submission deadlines are provided on the course TEAMS platform; Non-attending students: Final Exam (100%): individual written, in-person, closed-book exam (conceptual + applied with a

	combination of multiple-choice and open questions) (ILOs 1-4).
Evaluation Criteria	Written work, exams and assignments are assessed on accuracy, clarity (clear steps/formulas), interpretation of results, structure of answers, and the ability to apply auditing concepts and tools to practical cases. Group projects/report-outs are assessed on organization & content (analytical depth and use of evidence), quality of communication, and ability to respond to questions. Participation is assessed on preparedness and the quality of contributions and questions.
Required Readings	Messier Jr, Glover, Prawitt: Auditing & Assurance Services, 11e (available online; 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.
Further Information	The students need to make sure they have access to the course's TEAMS page for the most up-to-date information and announcements
Sustainable Development Goals (SDGs)	Quality education