

Syllabus

Course Description

Course Title	Advanced Auditing
Course Code	25403
Course Title Additional	
Scientific-Disciplinary Sector	ECON-06/A
Language	Italian
Degree Course	Master in Accounting and Finance
Other Degree Courses (Loaned)	
Lecturers	<p>Prof. Marco Mainardi, Marco.Mainardi@unibz.it https://www.unibz.it/en/faculties/economics-management/academic-staff/person/41299</p> <p>Dott. Fabrizio Rossi, Fabrizio.Rossi@unibz.it https://www.unibz.it/en/faculties/economics-management/academic-staff/person/41300</p>
Teaching Assistant	
Semester	First semester
Course Year/s	2
CP	6
Teaching Hours	36
Lab Hours	-
Individual Study Hours	-
Planned Office Hours	18
Contents Summary	<p>The course provides an in-depth understanding of audit procedures for critical financial statement areas, with a focus on related-party transactions and going concern assessments, and covers risk management and internal controls supporting financial reporting. It equips students with advanced skills to address complex audit engagements in professional practice.</p>

Course Topics	<p>The course aims to deepen the procedures applied in the accounting audit of the financial statements, providing students with a methodological and practical approach for conducting audits on accounts and management operations (Focus on: transaction with related parties and going concern).</p> <p>In the second part of the course, the course intends to investigate the issue of risk management and internal controls underlying the process of preparing the financial statements. Starting from the financial statement assertions, the following topics will be investigated: identification, evaluation and periodic monitoring of the administrative-accounting processes.</p>
Keywords	auditing, Engagements assurance
Recommended Prerequisites	
Propaedeutic Courses	Auditing
Teaching Format	The course includes different types of educational activities, including classroom material, practical applications and discussion of some cases.
Mandatory Attendance	Suggested but not required
Specific Educational Objectives and Learning Outcomes	<p>ILO (Intended Learning Outcomes)</p> <p>ILO 1 – Knowledge and Understanding</p> <p>ILO 1.1 Business-economic models and performance measurement for planning and management control, including internal and external auditing models and methods</p> <p>ILO 1.2 Accounting courses will also enable the acquisition of expertise in specialized topics that characterize the profession of chartered accountant and auditor</p> <p>ILO 2 – Applying Knowledge and Understanding</p> <p>ILO 2.1 To develop and integrate the results of economic and financial communication into business decision-making models</p> <p>ILO 2.2 To engage and interact competently with managers of different functional areas, with financial markets, and with professionals in corporate and tax law</p> <p>ILO 3 – Making Judgments</p> <p>ILO 3.1 Ability to apply acquired knowledge to make strategic and operational decisions and to solve administration and finance</p>

	<p>issues for companies, intermediaries, and financial markets, while jointly considering multiple analytical perspectives—economic, legal, financial, strategic, and managerial</p> <p>ILO 3.2 Ability to select data and use appropriate information to describe a problem related to the management of companies, intermediaries, and financial markets</p> <p>ILO 4 – Communication Skills</p> <p>ILO 4 Ability to communicate effectively, both orally and in writing, the specialized content of individual disciplines, using different registers depending on the audience and the communicative and educational purposes, and to assess the educational impact of such communication</p> <p>ILO 5 – Learning Skills</p> <p>ILO 5.1 Ability to frame a new problem systematically and generate appropriate taxonomies</p> <p>ILO 5.2 Ability to develop general models based on the phenomena studied</p>
Specific Educational Objectives and Learning Outcomes (additional info.)	
Assessment	<p>Final written exam</p> <p>ILOs assessed 1-5</p>
Evaluation Criteria	<p>A. For attending students:</p> <p>Final written test.</p> <p>Furthermore, attending students will be expected to carry out two case studies (one for each of the two parts of the course) which will weigh a total of up to a maximum of 2 points on the final written test grade.</p> <p>B. For non-attending students:</p> <ul style="list-style-type: none"> - Written final exam (100%)
Required Readings	<p>Bessone M, Mainardi M, Rossi F, (2023). <i>La disciplina della revisione legale del bilancio</i>, G. Giappichelli Editore, Torino, 2023, ISBN /EAN 979-12-211-0400-4</p>
Supplementary Readings	
Further Information	
Sustainable Development	Decent work and economic growth

Goals (SDGs)	
--------------	--