INSTITUTO POLITÉCNICO DE BRAGANÇA

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| Course Unit | Auditing II | | | Field of study | Auditing | | | | |
| Bachelor in | Accounting | | | School | School of Technology and Management | | | | |
| Academic Year | 2022/2023 | Year of study | 3 | Level | 1-3 | ECTS credits | 6.0 | | |
| Type | Semestral | Semester | 1 | Code | 9056-514-3101-00-22 | | | | |

| Workload (hours) | 162 | Contact hours | T - | TP 60 | PL - | TC - | S - | E - | OT - | O - |
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T - Lectures; TP - Lectures and problem-solving; PL - Problem-solving, project or laboratory; TC - Fieldwork; S - Seminar; E - Placement; OT - Tutorial; O - Other

Name(s) of lecturer(s): Nuno Filipe Lopes Moutinho, Jose Bernardo Martins Alves

## Learning outcomes and competences

At the end of the course unit the learner is expected to be able to:
1. Develop work planning for an audit of a company's financial statements;
2. Establish the extent and depth of the audit procedures (tests) on the basis of risk and materiality that have been established regarding all areas of financial statements;
3. Control the progress of work and to produce interim reports according to the letter of commitment established with the client;
4. Obtain conclusions about the audit work and, based on the evidence gathered, proceed to the preparation of audit reports and statutory auditor's report;
5. Understand and comply with the audit requirements of the Comissão do Mercado de Valores Mobiliários and other supervisory entities regarding the companies subject to audit.

## Prerequisites

Before the course unit the learner is expected to be able to:
Have knowledge of Financial Accounting.

## Course contents

Audit of the balance sheet and the income statement; audit reports and professional ethics: most important aspects of regulation of the profession of auditor; The auditor profession (ROC).

## Course contents (extended version)

1. Audit of the balance sheet and the income statement
   - Liquid Assets; Purchase of goods and services; Personnel and debts payable
   - Inventories and stocks of goods sold and material consumed; Fixed Assets and Financial Investments
   - Sales, Services Repayments and the Receive of debts;
   - Accrual and deferrals (Assets and Liabilities); Provisions for risks and charges; Equity
2. Reports and Opinions of Auditing
   - Legal certification of accounts; Report of the External Auditor and Report of the Supervisory Board
   - Type of advice on audit
3. Ethics and professional ethics: Most important aspects of regulation of the profession of auditor
4. The auditor profession (ROC)
5. The auditor (ROC) and the company law (CSC)

## Recommended reading


1. Almeida, B. (2022). Manual de Auditoria Financeira - Uma análise integrada baseada no risco (4.ª ed.). Escolar Editora.
2. Costa, C. B. (2019). Auditoria Financeira - Teoria e Prática (12.ª ed.). Rei dos Livros.
3. Costa, C. , & Alves, G. (2011). Auditoria Financeira - Casos Práticos (6.ª ed.). Rei dos Livros.
4. Inácio, H. (2014). Controlo Interno - Enquadramento teórico e aplicação prática (1. ª ed.). Escolar Editora.
5. Silva, A. (2015). Técnicas Estatísticas em Auditoria (1.ª ed.). Escolar Editora.


## Teaching and learning methods

Theoretical exhibitions that support resolution of work sheets and practical cases; Resolution of practical cases in simulated environment of practice; Sessions tutorials in the hours of contact;

## Assessment methods

1. Alternative 1 - (Student Worker) (Final, Supplementary, Special)
   - Final Written Exam - 100%
2. Alternative 2 - (Regular, Student Worker) (Final, Supplementary)
   - Practical Work - 40%
   - Final Written Exam - 60%
3. Alternative 3 - (Regular) (Special)
   - Final Written Exam - 100%

## Language of instruction

Portuguese, with additional English support for foreign students.

## Electronic validation

| Nuno Filipe Lopes Moutinho | António Borges Fernandes | Oliva Maria Dourado Martins | Paulo Alexandre Vara Alves |
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| 13-10-2022 | 28-10-2022 | 29-10-2022 | 01-11-2022 |

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