

Course Unit	Auditing II		Field of study	Auditing	
Bachelor in	Accounting		School	School of Technology and Management	
Academic Year	2023/2024	Year of study	3	Level	1-3
Type	Semestral	Semester	1	ECTS credits	6.0
Code	9056-514-3101-00-23				
Workload (hours)	162	Contact hours	T -	TP 60	PL -
			TC -	S -	E -
			OT -	O -	

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) Jose Bernardo Martins Alves, Nuno Filipe Lopes Moutinho

### 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

Jose Bernardo Martins Alves, Nuno Filipe Lopes Moutinho	Joaquim Agostinho Mendes Leite	Oliva Maria Dourado Martins	José Carlos Rufino Amaro
14-10-2023	16-10-2023	16-10-2023	31-10-2023