

COURSE NAME: AUDITING

UFV CODE: 4272 **ECTS:** 9.0 **SEMESTER CREDITS:** 6

TYPE OF COURSE: OP, AN **HOURS:** 90

INTERNATIONAL CODE: ACC4272 **YEAR:** 4

REQUIREMENTS: FIN4231 & ACC4227

OBJECTIVES: To train students in the theory and practice of financial auditing

COURSE DESCRIPTION: Concepts and regulations in accounts auditing.

Objectives

and procedures. Auditing reports

BIBLIOGRAPHY: Ley de Auditoría de Cuentas (Ley 19/1988, de 12 de julio).

Plan

General de Contabilidad (R.D. 1643/1990, de 20 de diciembre). SÁNCHEZ

FERNÁNDEZ, J.L.: Auditoría contable. Pirámide, Madrid 2003

METHODOLOGY: The professor will explain the theoretical basis and
fundamentals

needed for solving the exercises. The students will present a written report and
will discuss

it in front of their classmates

EVALUATION: Exam. Team project and class attendance

PROFESSOR: Jose Luis Machetti Honduvilla **LANGUAGE:** Spanish