

COURSE NAME: AUDITING I

UFV CODE: 4370 ECTS: 4.5

TIPO DE ASIGNATURA: OP, 1C

INTERNATIONAL CODE: ACC4370 YEAR: 3

REQUIREMENTS: ACC4322

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 Auditoria de Cuentas (Ley 19/1988, de 12 de julio).

Plan

General de Contabilidad (Real Decreto 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: To be appointed **LANGUAGE:** Spanish