

General information	
Academic subject	AUDITING
Degree course	<i>Business Professional Consulting</i>
Academic Year	2021/2022
European Credit Transfer and Accumulation System (ECTS)	8
Language	<i>Italian</i>
Academic calendar (starting and ending date)	<i>1° semester - September 2021 / December 2021</i>
Attendance	YES

Professor/ Lecturer	
Name and Surname	Corrado Aprico
E-mail	corrado.aprico@pwc.com
Telephone	080-5640211
Department and address	<i>Bari</i>
Virtual headquarters	<i>Bari</i>
Tutoring (time and day)	To be agreed upon request by e-mail

Syllabus	
Learning Objectives	
Course prerequisites	
Contents	<i>PART I - Legislation and legal aspects of the legal control of accounts PART II - Planning and risk management PART III - Audit procedures and practical aspects on the main components of the financial statements PART IV - The conclusions on the work done</i>
Books and bibliography	<i>Handouts distributed during lectures. LA REVISIONE LEGALE DEI CONTI – GRUPPO 24 ORE – di L. Cadeddu e A. Portalupi – 5^a edizione. International Standards on Auditing (ISAs) Issued by the IAASB.</i>
Additional materials	

Work schedule			
Total	Lectures	Hands on (Laboratory, working groups, seminars, field trips)	Out-of-class study hours/ Self-study hours
64	YES	<i>Lecture – workshops with tools suitable for COVID emergency</i>	
ECTS			
8			
Teaching strategy			
<i>Direct contact: lectures, tutorials. Personal work: cas studies – on group and exercises</i>			
Expected learning outcomes			
Knowledge and understanding on:			



Applying knowledge and understanding on:	
Soft skills	<ul style="list-style-type: none">• <i>Making informed judgments and choices</i>• <i>Communicating knowledge and understanding</i>• <i>Capacities to continue learning</i>
Assessment and feedback	
Methods of assessment	
Evaluation criteria	<ul style="list-style-type: none">• <i>Knowledge and understanding</i>• <i>Applying knowledge and understanding</i>• <i>Autonomy of judgment</i>• <i>Communicating knowledge and understanding</i>• <i>Communication skills</i>• <i>Capacities to continue learning</i>
Criteria for assessment and attribution of the final mark	
Additional information	