

Professor name	Corrado Aprico
Master in	Business Professional Consulting
Academic year	2013/2014
I or II semester	II semester
Number of ECTS credits	8
Scientific Sector Code	Auditing (SECS-P/07; CPA)

Course unit title Auditing (a.a. 2013/2014)
(Prof. Aprico Corrado)

University of Bari Aldo Moro
Master in Business Professional Consulting

Course content

Part I - Legislation and legal aspects of the statutory audit

- The regulatory framework;
- The auditing standards;
- The types of professional engagements;
- The auditor's responsibility.

PART II – Planning procedures and risk management

- Planning procedures;
- The internal control system;
- Understanding of the entity and evaluation of significant risks;
- Audit evidence of controls;
- The use of the work of the expert;
- Statistical Methods for the analysis of the items.

PART III – Audit procedures and practical aspects on the main budgetary financial statement items

Areas examined with reference to audit risks and procedures:

- Fixed Assets;
- Inventory;
- Accounts receivable and sales;
- Cash and banks;
- Income taxes;
- Accounts payable and cost of sales;
- Income statement;
- Fair value;
- Going concern;
- Social Books;
- Review of related party transactions.

Part IV – Conclusions of audit work

- The process informing professional judgement;
- The communication with those charged with corporate governance and with the public;
- The documentation of audit work;
- Audit opinion.

Expected learning outcomes:

- Knowledge of auditing standards and audit procedures to be performed on the different financial statement areas (processes/items).

Delivery mode:

- traditional

Teaching method:

- lectures, cases and exercises

Evaluation method:

- oral test

Other teaching supporting activities:

- students (by appointment) can access at PwC Bari Office for studying and researching activities in order to enrich their professional training.

Recommended reading - study material

- HANDOUTS DISTRIBUTED DURING LECTURES
- LA REVISIONE LEGALE DEI CONTI – Gruppo 24 Ore - di L. Cadeddu e A. Portalupi
- INTERNATIONAL STANDARDS ON AUDITING (ISAS) ISSUED By The IAASB
- CONSIGLIO NAZIONALE DEI DOTTORI COMMERCIALISTI E DEGLI ESPERTI CONTABILI – PRINCIPI DI REVISIONE

Teaching methods

- Direct contact
Lectures: Yes
Tutorials: Yes
- Personal work
Case studies – in group: Yes

Assessment methods

- Exemption: No
- Written test: No
- Oral examination: Yes

This course is in e-learning Web Site area: No