



UNIVERSITÀ  
DEGLI STUDI DI MILANO-BICOCCA

## SYLLABUS DEL CORSO

### Revisione Aziendale - 2

1920-3-E1802M123-E1802M136M-T2

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#### Learning objectives

To know the legislation and methodology for the external audit of the financial statements and the analysis of audit standards.

To understand the main topics related to the assessment of audit risk and the expression of professional judgment

#### Contents

PART 1 - Framework, general aspects;

PART 2 - Planning and Conduct of audit procedures;

PART 3 - The Audit report

#### Detailed program

PART 1 - Main sources of law and interpretative role Consob Standards on Auditing, Independence and ethical standards, approaches to revision;

PART 2 - The planning of the audit, the performance of the procedures, the audit strategy, the assessment of risk of material misstatement, sampling external confirmations

PART 3 - The procedures for completion, the audit report, the assessment of the consistency of the annual report

with the financial statements.

## **Prerequisites**

To have passed the examination for Accounting and Accounting Standards courses

## **Teaching methods**

Lectures and seminars

## **Assessment methods**

Oral Exam

## **Textbooks and Reading Materials**

- Lessons Slide
- Laws and Professional standard (i.e. ISA Italia)
- Hanbook: C. Mariani, L. Magnano San Lio, La revisione legale dei conti: Risk Based Approach - Franco Angeli, 3° edition (paragraphs communicated during the course and indicated in the course schedule).

## **Semester**

1° October 2018 – 16 January 2019

## **Teaching language**

Italian

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