UNIVERSITÀ
DEGLI STUDI DI MILANO-BICOCCA

COURSE SYLLABUS

Auditing - 2

2122-3-E1802M123-E1802M136M-T2

Learning objectives

Know the legislation for the legal control of accounts and the rules contained in the auditing standards, understand the main critical issues relating to the assessment of the audit risk and the expression of professional judgment.

Contents

The Auditing Principles (Audit standard).

Main legislative and interpretative sources, Consob role, Auditing Principles, Independence and ethical standards, Quality control, audit approaches; The planning of the audit activity and procedures, the audit strategy, the assessment of the risk of significant errors, sampling and external confirmations, The completion procedures, the audit report, the opinion of the consistency of the management report with the financial statements; Business continuity, fraud and auditor's liability.

Detailed program

International Standards on Auditing (ISA) - Clarified version, from standard from n. 200 to n. 720 (hereinafter also "ISA Clarified") - translated into Italian by the CNDCEC with the collaboration of Assirevi and Consob and subsequently integrated by the same with specific considerations aimed at supporting its application, within the framework of the legal and regulatory provisions of the legal system Italian with the additions of the "*Policy Position*

of the International Auditing and Assurance Standards Board "A Guide for National Standard Setters that Adopt IAASB's International Standards but Find it Necessary to Make Limited Modifications".

Prerequisites

Having passed the preparatory examination in Accounting and financial statements

Teaching methods

Lectures and in-depth seminars.

In the event of a protracted Covid-19 epidemiological emergency, the lessons can take place both face to face and on the E-Learning platform with recorded asynchronous / synchronous video lessons, according to the provisions of the University.

Assessment methods

Oral examination (Interview on the topics covered in the lessons) open questions for the extensive control of the candidate's preparation on the course program.

Intermediate tests will be set up with short essays showing the topics covered, technical exercises, case analysis, project work, to evaluate learning and disciplinary problem-solving skills.

Textbooks and Reading Materials

C. Mariani, L. Magnano San Lio, La revisione legale dei conti, Franco Angeli, latest version available.

The materials (slides, papers) made available by the teacher.

Handbook 2020 "Principi di revisione legale" Ministero dell'Economia e delle Finanze, dipartimento Ragioneria generale dello Stato, 0ttobre 2020 in

https://www.revisionelegale.mef.gov.it/opencms/export/mef/resources/PDF/handbook-2020.pdf

Semester

I° semester, OCTOBER 2021 – MAY 2022

Teaching language

Italian