UNIVERSITÀ
DEGLI STUDI DI MILANO-BICOCCA

COURSE SYLLABUS

Penal Code Legal Auditing

2122-2-F7701M116-F7701M117M

Learning objectives

The objective of the legal audit course (advanced) is to provide suitable training tools regarding the activities carried out during the practice of the profession with reference to both the Audit Framework (in-depth analysis of the audit of the statutory financial statement) and the Assurance Framework (activity requested other than statutory audit).

Contents

AUDIT FRAMEWORK: some specific issues of audit of the statutory financial statement will be examined in depth such as professional qualification, audit risk and audit phases, fraud, consolidated financial statements, related parties and the audit opinion of Public Interest Entities.

Detailed program

Audit Risk, Audit phases, Professional qualification, Auditor's responsability, Ethics and independence, Relationship with governance, Frauds and forensic activities, Consolidated financial statements, Related parties, Involvement of external expert, Public interest entity Audit Report, IAASB Framework, Limited review, Audit special purposes, Assurance of non-financial disclosure (PIE), Assurance engagement, Prospective financial information,

Others auditor activities required by law, Financial information pro forma, Role of the auditor in the listing process, Agreed Upon Porcedures and Due Diligence

Prerequisites

Prerequisites: Financial statements of companies and groups

Teaching methods

Lectures (if applicable based on safety for Covid19) and testimonies

Assessment methods

Oral Exam

Textbooks and Reading Materials

- Lecture Note

- Professional Standards

- Hanbook: C. Mariani, L. Magnano San Lio, La revisione legale dei conti: Risk Based Approach - Franco Angeli, 3° edizione (paragraphs 5.4, 5.5, 5.6, 6.2.1, 6.2.3, 7.1, 7.3 e 7.4).

Semester

Teaching language

Italian