UNIVERSITÀ
DEGLI STUDI DI MILANO-BICOCCA

COURSE SYLLABUS

Auditing - 2

2223-3-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, reform of the crisis and insolvency regulations, fraud and auditor's liability.

Detailed program

The auditing standards (ISA ITALIA) - version in force from 01.01.2022, (determines MEF-RGS of 01.09.2022). From principle n. 200 to n. 720 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 legislative and regulatory provisions of the Italian legal system.

Auditing Principles. Main legislative and interpretative sources, Consob's role, Audit principles, Independence and ethical standards, Quality control, audit approaches, planning of audit activities and procedures, audit strategy, assessment of the risk of significant errors, sampling and external confirmations, completion procedures, the

auditor's report, the opinion of consistency.

Prerequisites

Having passed the preparatory examination in Accounting and financial statements

Teaching methods

Lectures and in-depth seminars.

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.

The Auditing Principles, ISA ITALIA, updated version for the 2022 financial statements, available on the course website and on the RGS website in
https://www.revisionelegale.mef.gov.it/opencms/opencms/normativa/principiRevisione/elencoPrincipiInternazionali/

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 2022 – JANUARY 2023.

Teaching language

Italian

Sustainable Development Goals

INDUSTRY, INNOVATION AND INFRASTRUCTURE