



UNIVERSITÀ  
DEGLI STUDI DI MILANO-BICOCCA

## COURSE SYLLABUS

### Penal Code Legal Auditing

2223-2-F7701M116-F7701M117M

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#### 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.

**ASSURANCE FRAMEWORK:** the other professional activities requested the auditor, other than budget review, will be presented and analyzed. In particular, others required activities from the audit firm, the forensic activities, Financial due diligence, the limited review, the special purpose audit, reasonable/limited assurance of prospective and/or pro-forma financial data, the role of the auditor in listing process and Assurance of non financial Information.

#### Detailed program

Audit Risk, Audit phases, Professional qualification, Auditor's responsibility, 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 Procedures 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

- Handbook: 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**

March 2023 – June 2023

## **Teaching language**

Italian

## **Sustainable Development Goals**

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