



UNIVERSITÀ
DEGLI STUDI DI MILANO-BICOCCA

COURSE SYLLABUS

Penal Code Legal Auditing

2324-2-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 framework, the audit phases, fraud, consolidated financial statements, auditor responsibilities and the audit opinion of Public Interest Entities.

ASSURANCE FRAMEWORK: the other professional activities requested by the auditor, other than audit, will be presented and analyzed. In particular, others required by law activities from the audit firms, 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, Consolidated financial statements, Public interest entity Audit Report, Audit

Innovation and Technologies (AI), 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 and external 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
