

POLI ESCOLA SUPERIOR TECNOLOGIA GESTÃO TÉCNICO GUARDA	SUBJECT DESCRIPTION	MODELO PED.013.03
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Course	Accounting					
Subject	Auditing II					
Academic year	2023/2024	Curricular year	3º	Study period	1º	
Type of subject	Mandatory	Student workload (H)	Total: 168	Contact: 75	ECTS	6
Professor	PhD Rute Maria Abreu					
<input checked="" type="checkbox"/> Area/Group Coordinator <input type="checkbox"/> Head of Department		(select)	PhD Rute Maria Abreu			

Completed SD

1. LEARNING OBJECTIVES

The Course of Audit II aimed to contribute to the training of the professional in the areas of Accounting and Audit; raised awareness of the ethical and moral aspects occupations related to Accounting and Audit; prepared and will facilitate the integration of the student in professional life; created interdisciplinary situations that put into practice the knowledge acquired during the course, and contributed to the mind development of interrogative approach to organizations. The objectives consist in training the student, in terms of knowledge and skills acquisition, to plan, organize and coordinate the audit work, internal and external, as well as, to acquire knowledge and skills to make a judgment or opinion on acts or facts which involve examination of the accounts of entities, other entities and / or organizations on internal control, in the context, of National and International, Auditing Standards.

And, in view of the International Norms (IAESB-IFAC), the student in this UC must acquire the following learning results, which can be applied in work environments characterized by moderate levels of ambiguity, complexity and uncertainty: apply accounting principles to transactions and others events; apply the national jurisdiction's accounting standardization system; apply International Financial Reporting Standards and other relevant standards; evaluate the adequacy of the accounting policies used in the preparation of the financial statements; prepare financial statements in accordance with national jurisdiction rules, IFRS or other relevant standards; interpret the financial statements and related disclosures; and, further, interpret reports that include non-financial data and information.

2. PROGRAMME

1. Auditing of the main areas of Financial Statements, including the study of internal control procedures and auditing risk analysis

- 1.1 Inventories
- 1.2. Agriculture
- 1.3. No-Current Assets
 - 1.3.1. Financial Investment
 - 1.3.2. Investment Property
 - 1.3.3. Fixed Tangible Assets
 - 1.3.4. Intangible Assets

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- 1.3.5. Rights to interests arising from decommissioning, restoration, and environmental rehabilitation funds
- 1.4. Payment accounts
- 1.5. State and Other Public Entities
 - 1.5.1. Income tax
 - 1.5.2. Deferred tax
- 1.6. Loans
- 1.7. Provisions, contingent liabilities, and contingent assets
- 1.8. Own capital
- 1.9. Results
- 2. Ending of Work
 - 2.1. Account adjustment
 - 2.2. Work revision
 - 2.3. Report and Inform
- 3. Sustainability
 - 3.1. Concept
 - 2.1. Sustainability Standards
 - 2.1. Reliability Guarantee Process

3. COHERENCE BETWEEN PROGRAMME AND OBJECTIVES

- 1. Auditing of the main areas of Financial Statements, including the study of internal control procedures and auditing risk analysis
(the student goal is to acquire knowledge and skills to plan, organize and coordinate the audit work, internal and external)
- 2. Ending of Work
(the student goal is to acquire knowledge and skills to make a judgment or opinion on acts or facts which involve examination of the accounts of entities, other entities and / or organizations on internal control, in the context, of National and International, Auditing Standards).

4. MAIN BIBLIOGRAPHY

Fundamental:

Abreu, R. (2023a). Manual de Auditoria II. Guarda: ESTG-IPG.
Abreu, R. (2023b). Manual de Casos Práticos de Auditoria II. Guarda: ESTG-IPG.
Scientific Articles, Laws, and Rules with relevance in Auditing

Mandatory to Individual Work

Abreu, R. (2023c). Auditoria II: Manual de Casos de Estudo – Volume I. Guarda: ESTG-IPG.
Comissão de Normalização Contabilística (2023). Sistema de Informação. Lisboa: CNC
International Accounting Standards Board (IASB, 2023). Sistema de Informação / IFRS. New York: IASB
International Accounting Education Standards Board (IAECS, 2023). Handbook of International Education Pronouncements. New York: IFAC
International Federation of Accountants (IFAC, 2019). Manual das Normas Internacionais de Controlo de Qualidade, Auditoria, Revisão, Outros Trabalhos de Garantia de Fiabilidade e Serviços Relacionados. Lisboa: OROC.
Ordem dos Contabilistas Certificados (OCC, 2023). Sistema de Informação do Contabilística Certificado. Lisboa: OROC.
Ordem dos Revisores de Oficiais de Contas (OROC, 2023). Manual do Revisor Oficial de Contas. Lisboa: OROC.

<p>POLI</p> <p>ESCOLA SUPERIOR TECNOLOGIA GESTÃO</p> <p>TÉCNICO GUARDA</p>	<p>SUBJECT DESCRIPTION</p>	<p>MODELO</p> <p>PED.013.03</p>
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Complementary:

American Institute of CPA (AICPA, 2023). Sistema de Informação. Washington: AICPA.

Arens, A., Elders, R., Beasley, M. & Hogan, C. (2019). Auditing and Assurance Services, Global Edition. Boston: Pearson Education Limited

Comissão de Mercado de Valores Mobiliários (2023). Sistema de Informação. Lisboa: CMVM.

Costa, C. B. & Alves, G. C. (2011). Casos Práticos de Auditoria Financeira. Lisboa: Rei dos Livros.

Costa, C. B. (2017). Auditoria Financeira – Teoria e Prática, Lisboa: Rei dos Livros.

Kaizeler, C., Domingos, C. e Farinha, J.P. (2017). SNC-Todas as Noemas em Casos Práticos. Lisboa: Penguin Random House

Morais, G. e Martins, I. (2013). Auditoria Interna, Função e Processo. Lisboa: Áreas Editores.

Rodrigues, A. (2016). SNC – Sistema de Normalização Contabilística. Coimbra: Edições Almedina.

Tribunal de Contas (2023). Sistema de Informação. Lisboa: TC.

Tribunal de Contas Europeu (TCE, 2012). Manual de Auditoria Financeira e de Conformidade. Luxemburgo: TCE.

5. TEACHING METHODOLOGIES (INCLUDING EVALUATION)

TEACHING METHODOLOGIES:

The learning process is subdivided into sessions of collective nature and tutorial orientation. Each session will develop the program in a theoretical-practical way and tutorial, with discussion of case studies and investigation of real cases, using audiovisual means. In addition, each student will work on exercises to apply accounting techniques; Seminars in several languages; Availability of content in e-learning; Collaborative work tools; Periodic collaboration sessions. The sessions will be on a presential regime, as well as, the evaluation system.

EVALUATION METHODOLOGIES:

Continuous Assessment: the student will obtain approval when the weighted average of four factors is equal to or greater than ten values, being exempt from examination.

First factor: written test with materials allowed (achievement required in online regime), made on 17 January at 2 p.m. that has been scheduled by the Director of the ESTG-IPG, weighted with 50% of the final grade.

Second factor: individual work (achievement required), entitled "Statutory Audit: A Case Study", with presentation and defense (in online regime), with delivery in digital format, weighted with 40% of the final grade.

Third factor: attendance and participation on two seminars made by Professors of International Cooperation Agreements, weighted at 5% of the final grade, specifically: Training at UBI with the support of the Order of Economists with the Improváveis, Study Visit to the Money Museum of the Bank of Portugal and OCC Training on Planning and Implementing management for the sustainable success of an organization: a quality management approach,

Normal Exam Assessment: the student will obtain approval when the weighted average of four factors is equal to or greater than ten values, being exempt from examination.

First factor: written test with materials allowed (achievement required in online regime), made on 7 February at 10 a.m. that has been scheduled by the Director of the ESTG-IPG, weighted with 50% of the final grade.

Second factor: individual work (achievement required), entitled "Statutory Audit: A Case Study", with presentation and defense (in online regime), with delivery in digital format, weighted with 40% of the final grade.

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Third factor: attendance and participation on two seminars made by Professors of International Cooperation Agreements, weighted at 5% of the final grade, specifically: Training at UBI with the support of the Order of Economists with the Improváveis, Study Visit to the Money Museum of the Bank of Portugal and OCC Training on Planning and Implementing management for the sustainable success of an organization: a quality management approach.

Final Exam Assessment: those who failed or not having chosen the continuous or normal exam assessment, then the student could pass on the exam with a grade equal or higher than 10, made on 16 February at 10 a.m. that has been scheduled by the Dean of the ESTG-IPG.

6. COHERENCE BETWEEN TEACHING METHODOLOGIES AND OBJECTIVES

- Theoretical and practical lecture method: use of multimedia contents, audiovisual material, and tools - gain knowledge in the financial auditing area through the learning process with the audiovisual material and tools (platform Moodle and colibri/zoom).
- Case studies: acquire knowledge and competence in key aspects of the models, methods, and evaluation standards, using case studies.
- Seminar: gain knowledge in the financial auditing area, as well as in the internal control, through experiences from well-known people.
- E-learning contents.
- Collaborative work tools: participate in an active way in the elaboration and discussion of new strategies; develop the critical capacity, with arguments, facts and reasoning logically consistent, especially in terms of models, methods and evaluation standards, as well as, the internal control process.
- Periodical collaborative sessions: reinforce the acting ability and solidify knowledge and competences to be able to have a good performance in the auditing area.

7. ATTENDANCE

Not applicable.

Guarda, 13 January 2024

(PhD Rute Abreu)
Signature of Professor

(PhD Rute Abreu)
Signature of Scientific Coordinator Area