



UNIVERSITY OF BASILICATA STUDIES
DEPARTMENT OF MATHEMATICS, INFORMATICS AND
ECONOMICS

COURSE: Auditing

ACADEMIC YEAR: 2019/2020

TYPE OF EDUCATIONAL ACTIVITY: BASIC

TEACHER: ANTONIO CAMPANARO

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Language: ITALIAN

ECTS: 8

n. of hours: 56

Campus: Potenza
Dept.: DIMIE
Program: ECONOMY &
MANAGEMENT

Semester: I^o

EDUCATIONAL GOALS AND EXPECTED LEARNING OUTCOMES

- Knowledge and ability to understanding audit issues
- Knowledge and ability to understanding audit practice
- Professionale skepticism
- Independent judgement
- Communication skills

PRE-REQUIREMENTS

Accountability & financial statements, basic element

SYLLABUS

- Italian experience before audit reform D.lgs. 39/2010
- D.lgs. n. 39/2010 introducing 2006/43/CE connected to legal audit of individual and consolidated financial statements
- Audit arrangement letter
- Audit independence
- Responsibility
- Auditor
- Audit Planning Phasis
- Evaluation of audit risks and internal system of control
- Audit evidence
- Audit procedures
- Materiality
- Going Concern
- Audit opinion

TEACHING METHODS

Theoretical lessons and Classroom tutorials

EVALUATION METHODS

Oral examination

TEXTBOOKS AND ON-LINE EDUCATIONAL MATERIAL

Audit Standard ISA ITALIA, downolad on: www.revisionelegale.mef.gov.it

INTERACTION WITH STUDENTS

To arrange meeting previous appointment by e-mail, on Thursday, after lessons

EXAMINATION SESSIONS (FORECAST)¹

February 2020 (3 e 14), May 2020 (11), July 2020 (8), September 2020 (9), November 2020 (16)

SEMINARS BY EXTERNAL EXPERTS YES NO

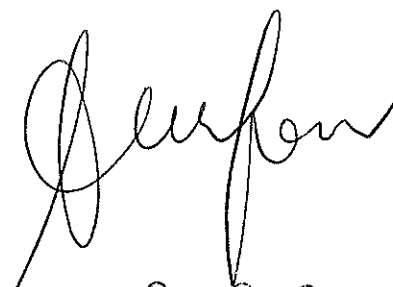
¹ Subject to possible changes: check the web site of the Teacher or the Department/School for updates.



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FURTHER INFORMATION

ISA Italia to be worth analyzed: 230, 250, 250B, 300, 500, 540, 560, 570, 320, 265, 315, 700, 705, 720, 720B;
additional documents will be available in web


20.9.19