



SYLLABUS

COURSE DESCRIPTION		
Type of the course: <input checked="" type="checkbox"/> Normal <input type="checkbox"/> Teaching Assistant (TA) <input type="checkbox"/> Thesis/Dissertation		
Course Title: Audit		
Periodicity: <input checked="" type="checkbox"/> Annual <input type="checkbox"/> Semestral <input type="checkbox"/> Sporadic		
Academic term: Trimester		
WORKLOAD		
Workload: 60-hour course		Credits: 4
Theoretical: (1 credit = WL 15)	Research: (1 credit = WL 15)	Theoretical-empirical: (2 credits = WL 30)
Academic Degree: <input type="checkbox"/> Master <input type="checkbox"/> PhD <input checked="" type="checkbox"/> Master and PhD		
Course Type:		
Master: <input checked="" type="checkbox"/> Elective - <input type="checkbox"/> Compulsory		Doctorate: <input checked="" type="checkbox"/> Elective - <input type="checkbox"/> Compulsory
COURSE INSTRUCTOR		
AREA OF CONCENTRATION / LINE OF RESEARCH		
Research Area: Controllership and Governance		
Research Line: Financial Accounting and Governance		
COURSE PURPOSE		
<p>a) Knowledge – to provide the student with knowledge about theories and techniques to support auditing in public and private organizations;</p> <p>b) Skills – to develop students' intellectual abilities to understand and critically analyze the fundamentals of the methodologies and processes that involve auditing; and</p> <p>c) Attitude – motivate the student to conduct research in the area of auditing and present them in scientific events, for later publication in periodicals.</p>		
COURSE DESCRIPTION		
Evolution of the concept and forms of audit. Integrated management audit. Ethics and legal responsibility of the auditor. Auditor and his professional and technical competence. Audit Committee. Hiring and planning the audit. Relevance and materiality. Internal controls. Risk assessment. Test methodologies of controls and nouns. Sampling. Audit evidence. Completion of the audit.		
COURSE CONTENT		
<ol style="list-style-type: none"> 1. Audit developments and trends. 2. Technical and professional competence, ethics and legal responsibility of the auditor. 3. Audit Committee. 4. Internal controls and governance. 5. Differences of expectations among audit users (expectation gap). 6. Compliance, due diligence, assurance and other purposes of the audit. 7. Hiring and planning the audit. 8. Relevance / materiality, risk and sampling. 9. Judgment and behavior of auditors. 10. Theoretical-empirical surveys in auditing. 		
METHODOLOGY		
Readings of articles related to the content of the course and its exposition-discussion. Discussions on possible referrals to the themes and methodological approaches. Discussion of the proposals of articles and the contributions of the participants.		



GRADING POLICY

Exposure-discussion of texts in the room (40%); Contributions to the topic and methodological approach (10%); Contributions with additional materials on the theme (10%); Production of an article by the student (40%).

MAIN REFERENCES

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- CARPENTER, B. W.; DIRSMITH, M. W.; GUPTA, P. P. Materiality judgments and audit firm culture: Social-behavioral and political perspectives. **Accounting, Organizations and Society**, v. 19, n. 4, p. 355-380, 1994.
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- HOUGHTON, K. A.; JUBB, C.; KEND, M. Materiality in the context of audit: The real expectations gap. **Managerial Auditing Journal**, v. 26, p. 482-500, 2011.
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- SMIELIAUSKAS, W.; CRAIG, R.; AMERNIC, J. A proposal to replace 'true and fair view' with 'acceptable risk of material misstatement'. **Abacus**, v. 44, n. 3, p. 225-250, 2008.

OTHER REFERENCES

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- DE MARTINIS, M. R.; BURROWES, A. W. Materiality and risk judgements: A review of users'



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