



APPROVED:
Vice-rector for study and methodical work
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«23» _____ 20 22.

Audit / Aydum

Syllabus of the course

Specialty	38.04.02 Management
Specialization	Risk management and controlling
Level of higher education	Masters Degree
Form of training	Full-time
Year of enrolment	2022
Authored by:	
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Total number of hours	144	Form of final attestation: Exam: semester 2
incl:		
contact work	32	
self-study	76	
practical training	0	
control hours	36	

Hours distribution:

Semester:	2
Type of classes	Hours
Contact hours	18
Practical training	14
Laboratory work	
Total contact hours	32
Self-study	76
Control hours	36
Total academic hours	144
Total credits	4

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1. LEARNING OBJECTIVES

Objective:	Formation of special knowledge among students in the field of organizational and legal processes of auditing accounting (financial) statements in the Russian Federation and abroad, awareness of the main modern tasks, development trends, methods and audit techniques used in conducting an external audit of economic entities of the Russian Federation, acquaintance with modern practice conducting an audit, obtaining skills in the practical use of theoretical knowledge in planning and conducting an audit of the accounting (financial) statements of economic entities.
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2. COURSE PLACE IN THE PROGRAMME STRUCTURE

Course B1.O.10 Audit refers to the mandatory part of Block 1.

3. EXPECTED LEARNING OUTCOMES

Code and name of graduate competence	Code and name of the competence achievement indicator	Expected learning outcomes
PC-5 - Able to analyze and evaluate information, identify causal relationships, draw objective conclusions and prioritize for internal audit purposes	PC-5.2 - Owns the main areas of audits for the purposes of internal audit and the principles for the formation of their methodological support, carries out joint activities of external and internal auditors in interaction with the team and individual performers in the company	<p>To know: corporate finance theory, financial analysis and forecasting; legislative and regulatory legal acts regulating the financial and economic activities of corporate structures, the principles for making and implementing economic and managerial decisions in the financial sector.</p> <p>To be able to: conduct a financial and economic analysis of the corporation, interpret the financial information obtained during the study and apply them to practice to develop strategies for the development of companies; recognize different types of financial strategies of corporations.</p> <p>To master: methods of estimating the cost of capital; methods for developing and presenting document templates that substantiate the company's financial strategy; methods for developing and presenting document templates that substantiate various elements of financial policy.</p>
UC-1 - Able to carry out a critical analysis of problem situations based on a systematic approach, develop an action strategy	UC-1.2 - Finds and critically analyzes the information necessary to solve the task, compares different sources of information in order to identify their contradictions and search for	<p>To know: international standards of internal audit; international concepts and standards of risk management and internal control; methods of search, selection, analysis and systematization of information to determine the level of completeness and reliability of financial statements. Approaches to organization management and corporate ethics</p> <p>To be able to: conduct risk analysis, perform audit procedures, prepare and execute working documentation, organize the work of members of the audit team, apply</p>

	reliable judgments	<p>professional skepticism when developing professional judgments</p> <p>To master: the ability to analyze the risks of distortion of accounting data and financial statements; perform and arrange for the members of the audit team to perform audit procedures; formulate conclusions in accordance with the objectives of the audit engagement or other services</p>
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4. COURSE STRUCTURE AND CONTENT

Code and name of the topics	Course content	Academic hours			
		Contact work			Self-study
		Lectures	Practices	Workshops	
Topic 1. Interaction between a manager and an auditor. Interaction with persons responsible for corporate governance.	Interaction between the manager and the auditor. Interaction with persons responsible for corporate governance.	1			4
Topic 2. The role of the auditor in achieving the strategic management goals of the organization.	The role of the auditor in achieving the strategic management goals of the organization.	1			3
Topic 3. External audit, internal audit, audit, internal control - roles in the organization and practice of application.	External audit, internal audit, audit, internal control – roles in the organization and practice of application.	1			7
Topic 4. Legislation, standards and features of external audit.	Legislation, standards and features of external audit.	1			4
Topic 5. Practices of building an internal audit system.	Practices of building an internal audit system.	1			4
Topic 6. Audit of sections of financial (accounting) statements.	Audit of sections of financial (accounting) statements.	2	6		8

Topic 7. Auditing errors and abuses.	Audit of errors and fraud.	1			3
Topic 8. Summary of adjusted and unadjusted differences.	Summary of corrected and non-corrected adjustments.	1			1
Topic 9. Risk-based approach in audit and ISA 315.	Risk-based approach in audit and ISA 315.	2	5		8
Topic 10. COSO system.	COSO system.	1			4
Topic 11. Audit of sustainable development.	Audit of sustainable development.	1			4
Topic 12. Features of the audit of financial statements and the expression of opinion by the auditor.	Features of audit of financial statements and forming of opinion by the auditor.	1	3		8
Topic 13. Varieties of audit - review checks, assurance tasks.	Types of audit – reviews, tasks that provide assurance.	1			4
Topic 14. Quality management system in audit.	Quality management system in audit.	1			3
Topic 15. Ethics in auditing.	Ethics in auditing.	1			3
Topic 16. The role of the auditor in the development and review of the strategic goals and strategy of the organization, practical steps to implement the strategy, monitoring and control over the achievement of goals.	The role of the auditor in the development and review of the strategic goals and strategy of the organization, practical steps for the implementation of the strategy, monitoring and control over the achievement of goals.	1			8
Control hours:					36
Total hours:		18	14	0	76

5. TEACHING AND LEARNING TOOLS OF THE COURSE

5.1 Recommended literature

Bibliographic description of the publication (author, title, type, place and year of publication, number of pages)	Digital resources
International Standards on Auditing and the Code of Ethics for Professional Accountants	https://www.ifac.org/
International Standards of Internal Audit	https://www.iaa-ru.ru/contact/ ...us%202016%20IIA%2027122016.pdf
Audit: a textbook for undergraduate and specialist studies / N. A. Kazakova [and others]; under the general editorship of N. A. Kazakova. - 3rd ed., revised. and additional - Moscow: Yurayt Publishing House, 2019. - 409 p.	https://urait.ru/bcode/431436
Audit at 2 pm Part 1: textbook and workshop for universities / edited by M. A. Stefan. - 3rd ed., revised. and additional - Moscow: Yurayt Publishing House, 2021. - 238 p. - (Higher education).	https://urait.ru/bcode/470098
Audit at 2 pm Part 2: textbook and workshop for universities / edited by M. A. Stefan. - 3rd ed., revised. and additional - Moscow: Yurayt Publishing House, 2021. - 411 p. - (Higher education). — ISBN 978-5-534-13651-7. - Text: electronic // EBS Yurayt [website]. — URL: https://urait.ru/bcode/470098	https://urait.ru/book/audit-v-2-ch-chast-2-471438
Savin A.A., Savin I.A. Audit: textbook. allowance / Savin A.A., Savin I.A. M.: KURS:INFRA-M, 2018.- 512 p.	https://znanium.com/catalog/document?id=372050
Suits V.P. Audit. Moscow: KnoRus, 2019. 287 p.	http://www.book.ru/book/931369
Sheremet A.D. Audit: textbook / A.D. Sheremet, V.P. Suits. - 7th ed., revised. and additional - Moscow: INFRA-M, 2020.-375 p.	https://znanium.com/catalog/document?id=357388

5.2 List of software (including national production)

- 7-Zip
- Microsoft Office Professional
- Microsoft Windows Professional

5.3 List of reference systems and modern professional databases

№	Name of reference systems and professional databases
1.	Digital library Grebennikon.ru – www.grebennikon.ru
2.	Science Digital Library eLIBRARY – www.elibrary.ru
3.	Science Digital Library КиберЛенинка – www.cyberleninka.ru
4.	Database ПОЛПРЕД Справочники – www.polpred.com
5.	Database OECD Books, Papers & Statistics on the platform OECD iLibrary www.oecd-ilibrary.org

6.	Legal reference system КонсультантПлюс (installed resource UNECON or www.consultant.ru)
7.	Legal reference system «ГАРАНТ» (installed resource UNECON or www.garant.ru)
8.	Information and referral system «Кодекс» (installed resource UNECON or www.kodeks.ru)
9.	Digital library system BOOK.ru - www.book.ru
10.	Digital library system ЭБС ЮРАЙТ – www.urait.ru
11.	Digital library system ЗНАНИУМ (ZNANIUM) – www.znanium.com
12.	Digital library UNECON – opac.unecon.ru

6. TECHNICAL FACILITIES

There are special rooms for lectures, seminars, coursework, group and individual consultations, current and interim assessments, as well as rooms for self-study.

The premises are equipped with equipment and teaching aids.

The rooms for students' independent work are equipped with computers with Internet connection and access to the university's electronic learning environment.

Name of classroom	Classroom location
Classroom 2026 Computer class (for conducting practical classes, course design (performing term papers) using computer technology). Equipped with a multimedia complex. Specialized furniture and equipment: Educational furniture for 25 seats, teacher's workplace (table - 2 pcs., chair - 1 pc.), 3-section marker board - 1 pc., rack hangers - 2 pcs., ISO chair - 9 pcs., blinds - 2 pcs., Computer pentium x2 g3250 /8Gb/500gb/ philips 21.5") - 1 pc., Computer Intel X2 G3420/8 Gb/500 HDD/PHILIPS 200V4 - 23 pcs., Notebook HP 250 G6 1WY58EA - 2 pcs., Multimedia projector Optoma x 400 - 1 pc. Sets of demonstration equipment and visual aids: multimedia applications for lecture courses and practical exercises, interactive educational visual aids.	191023, St. Petersburg, Griboedova canal, 30-32, lit. A, B, P
Classroom 2026 Training classroom (for conducting lecture-type classes and seminar-type classes, course design (term papers), group and individual consultations, current control and intermediate certification), is equipped with a multimedia complex. Specialized furniture and equipment: Educational furniture for 56 seats, work teacher's place, chalk board (single-section) - 1 pc., pulpit - 1 pc., table - 1 pc., chair - 2 pcs., Computer Intel Core i3-2100 CPU @ 3.10GHz/4/500 Acer V193 - 1 pc., Multimedia projector Panasonic PT-VX610E - 1 pc., Multimedia projector Optoma EX-632 - 1 pc., Screen DRAPER TARGA 221x295 - 1 pc. Sets of demonstration equipment and teaching aids: multimedia applications for lecture courses and practical exercises, interactive teaching and visual aids/	191023, St. Petersburg, Griboedova canal, 30-32, lit. A, B, P
Classroom 3053 Training classroom (for conducting lecture-type classes and seminar-type classes, course design (term papers), group and individual consultations, current control and intermediate certification), is equipped with a multimedia complex. Specialized furniture and equipment: Educational furniture for 124 seats, working teacher's place, table m / m - 1 pc., chalk board (3-section) - 2 pcs., pulpit - 1 pc., table - 2 pcs., chair - 2 pcs., blinds - 3 pcs., Computer Intel i3-2100 2.4 Ghz/500/4/Acer V193 19" - 1 pc., Optoma EX-632 multimedia projector - 1 pc., Draper Baronet 175*234 screen - 1 pc., Electro-voice acoustic system - 4 pcs., Broadcast mixer-amplifier Dynacord MV512 - 1 pc.	191023, St. Petersburg, Griboedova canal, 30-32, lit. A, B, P

7. METHODOLOGICAL GUIDELINES FOR STUDENTS

The following documents should be made available to the trainee before the start of the course:

- training and methodological documentation;
- local normative acts regulating the main issues of the organisation and implementation of educational activities, including those regulating the procedure for current monitoring and interim assessment of students;
- the schedule of consultations of the teaching staff.

The level and depth of mastering the discipline is determined by the active and systematic work of students in lectures, seminars, independent work, including in terms of identifying the most significant and relevant problems for further study. A special condition for qualitative mastering of the discipline is an effective organisation of work, which allows distributing the academic workload evenly in accordance with the schedule of the educational process.

When preparing for classes, students have the opportunity to attend consultations with the staff of UNECON according to the timetable set out in the schedule of consultations.

The students' in- and out-of-classroom work should aim to form:

- the fundamentals of the learner's world view and scientific understanding;
- basic knowledge relevant to the training area and the declared professional field, forming the target and professional basis for training;
- professional competences oriented towards the needs of the labour market;
- an individual trajectory by mastering a unique set of professional competences that complement the learner's competence model, through a focus on specific professional specialised areas of knowledge defined by labour market representatives;
- meta-skills for learners, such as teamwork and leadership, data analysis, digital skills, project design and implementation, intercultural interaction.

8. SPECIFICATIONS FOR TEACHING DISABLED PERSONS

Students with disabilities, if necessary, are taught on the basis of an adapted work programme using special teaching methods and didactic materials that take into account the particularities of their psychophysical development, individual capacities and health status.

In order for disabled persons and persons with disabilities to master the curriculum, the University shall ensure that:

- for the visually impaired and visually impaired: availability of information on the timetable in accessible places and adapted forms for learners who are blind

or visually impaired; presence of an assistant to assist the learner as needed; production of alternative formats of teaching materials (large print or audio files);

- for the hearing-impaired and hearing-impaired: adequate sound reproduction of information;

- for persons with disabilities and persons with mobility impairments: the possibility of unimpeded access for students to classrooms, restrooms and other areas of the department, as well as their stay in these areas.

Learners with disabilities and persons with disabilities are provided with printed and/or electronic educational resources in forms adapted to their disabilities. The education of students with disabilities may be organised with other students or in separate groups or organisations.

ASSESSMENT RESOURCES

1.1 Control tasks and assignments for interim attestation

1. What are the actions of the auditor in case of detection of significant deviations in terms of recognition of expenses:
2. The audit organization recognizes the accounting (financial) statements for the reporting period as complete and reliable, however, based on the calculation of financial ratios, it doubts that the organization will remain solvent in the next reporting period. What audit report will be issued in this case:
3. Is audit evidence of internal production reporting a center of responsibility in physical terms:
4. The auditor identified deviations that occurred in the reporting period, as they should be reflected in accounting

1.2 Topics for written task

Is not provided by the work programme of the discipline.

1.3 Interim checkpoints

Number	Type	Method of conduct	Topic number
1	Report	written	1-16
2	Test	written	1-16
3	Current control	with the help of technical means and information systems	1-16

1.4 Other assessment objects

Is not provided by the work programme of the discipline.

1.5 Self-study

Name of self-study	Topic number
Essay writing	1-16
Exam preparation	1-16
Preparation for lectures and practical classes	1-16

1.6 Grading scale

Scales of assessment and procedures for assessing learning outcomes of the discipline are regulated by the Regulations on the current control of progress and interim attestation of students in higher education programmes and the Regulations on the scoring and rating system.

A grading and rating system is used to assess the learning outcomes of the discipline:

The final control of the discipline is an examination (or a differentiated test), the final grade being formed in accordance with the scale given in the table below:

Points	Grade
≤ 54	fail
55-69	satisfactory
70-84	good
≥ 85	excellent

Grading scale

2 (points to 54)	Demonstrates a lack of understanding of the problem. Many of the requirements of the assignment are not met. An initial perception of the material is demonstrated. The work is incomplete and/or plagiarized.
3 (points 55-69)	Demonstrates a partial understanding of the problem. Most of the requirements of the task have been met. Mastery of the elements of the assigned material. The material is mostly clear and coherent.
4 (points 70-84)	Demonstrates considerable understanding of the issue by the discipline. All requirements of the assignment are fulfilled. The content of the completed tasks is disclosed and examined from different perspectives.
5 (points 85-100)	Demonstrates full understanding of the problem. All requirements of the assignment are fulfilled. Demonstrates proficiency in the discipline. The completed assignments are holistic, complete, structured, present different points of view and demonstrate creativity.