SUBJECT TEACHING GUIDE

754 - Auditing and Internal Control

Master's Degree in Business Administration
Master's Degree in Business Administration

Academic year 2026 - 2027

1. IDENTIFYING DATA					
Degree	Master's Degree in Business Administration Master's Degree in Business Administration			Type and Year	Compulsory. Year 1 Compulsory. Year 1
Faculty	Faculty of Economics and Business Studies				
Discipline	Obligatory Subjects				
Course unit title and code	754 - Auditing and Internal Control				
Number of ECTS credits allocated	2,5	Term		Semester based (2)	
Knowledge Field	Economic sciences, administration and business management, marketing, commerce, accountancy and tourism Economic sciences, administration and business management, marketing, commerce, accountancy and tourism				
Web					
Language of instruction	Spanish	English Friendly	No	Mode of delivery	Face-to-face

Department	DPTO. ADMINISTRACION DE EMPRESAS
Name of lecturer	DAVID ROBLES ELORZA
E-mail	david.robles@unican.es
Office	Edificio de las Facultades de Derecho y Ciencias Económicas y Empresariales. Planta: + 2. DESPACHO (E239)
Other lecturers	

4. OBJECTIVES
Specify the objective of the financial audit, raise awareness about the function of public interest that assumes and examine the main aspects legally regulated in Spain.
Understand the importance of the internal control system of companies from the auditor's perspective.
Know the structure, contents and different types of opinion of the audit report.
Understand the role of internal auditing.

6. SUBJECT PROGRAM

CONTENTS	
1	Financial audit regulation
2	Study and assesment of the internal control system
3	The audit report
4	Internal audit

7. ASSESSMENT METHODS AND CRITERIA				
Description	Type	Final Eval.	Reassessment	%
Teamwork	Work	No	Yes	25,00
Individual exam	Written exam	Yes	Yes	60,00
Continuous assessment activities	Others	No	No	15,00
TOTAL				100,00
Observations				
Observations for part-time students				
The partial student will make a theoretical-practical exam				

8. BIBLIOGRAPHY AND TEACHING MATERIALS

BASIC

Memento de Auditoría de Cuentas (2023-2024), Francis Lefebvre, Madrid.
Informe COSO
Gestión de riesgos empresariales, COSO II
Trigueros Pina, J. A. y Duréndez Gómez-Guillamón, A. (Coord.) (2024): Manual de Auditoría, Francis Lefebvre, Madrid.