COMPUTER ASSISTED AUDIT AND SAMPLING TECHNIQUES

MSc Degree in Auditing

Code: 28800

Main Scientific Area: Auditing

Lecturer: Sandra Marina Conde do Amaral

Language of Instruction: Portuguese

Regime: S1

Contact Hours: 24h Total Workload: 88h

ECTS: 4,0

Objectives

This curricular unit aims to provide students the knowledge necessary to perform an audit in an electronic environment as well as to apply sampling techniques during the the audit. In addition, this curricular unit will provide students the access to an audit program for practical use.

Learning Outcomes

This course unit intends to:

a) Students are familiar with the auditing procedures for obtaining audit proof, complementary to ISA 500 - "Audit evidence".

b) Students know how to apply ISA 530 - "Audit Sampling" when they decide to use audit sampling.

C) Students are familiar with computer-assisted auditing techniques and audit standards related to this topic.

d) Provide access to an audit program (ASD Auditor), allowing students to work on real cases, applying the provisions of the standards.

Course Contents

1. The usefulness of computer-assisted audit techniques

2. The areas of action of the computer-assisted audit techniques

3. Types of audit software

4. Example of ASD Auditor (to be explored during all classes)

5. The Importance of Audit Sampling

6. ISA 530 - Audit Sampling

7. Practical application in ASD Auditor

Recommended Bibliography

Alves, J. (2015).Princípios e Prática de Auditoria e Revisão de Contas, Edições Sílabo
ASD (s/d).Manual do ASD Auditor. Auditing Software Distributor S.L.
IFAC. (2018),Manual das Normas Internacionais de Controlo de Qualidade, Auditoria, Revisão, Outros Trabalhos de Garantia de Fiabilidade e Serviços Relacionados, Nova Iorque: International Federation of Accountants.
Pontes, S. e Monteiro, D. (2002). Controlo, Risco e Amostragem em Auditoria: Relações Indissociáveis. Vislis Editores.
Silva, S. e Lopes, A. (2018).A Prova em Auditoria e as Metodologias de Amostragem, Volume 5, Vida Económica.
Silva, A. G. (2015). Técnicas Estatísticas em Auditoria. Escolar Editora.

Guy D., Carmichael D., Whittington R. (2001). Audit sampling: an introduction. 5ªEd John Wiley Sons.

IAPS 1009 – Técnicas de Auditoria Assistidas por Computador (Recomendação internacional de revisão/auditoria)

ISA 530 – Amostragem em Auditoria; ISA 500 – Prova de Auditoria

Learning and Teaching Methods

With access to the ASD Auditor program, students will be able to apply computer tools, elaborating and interpreting the outputs generated by that program, always trying to confirm the application of the standards studied, namely IAPS 1009 - "Computer-assisted Audit Techniques".

In addition to the study of ISA 530 - "Audit Sampling" , will be presentedseveral examples of situations using sampling techniques , trying to evaluate the results of the sample used.

Assessment Methods

In the continuous evaluation will be done through a theoretical-practical test (50%) and a practical work using the computerized audit tool ASD Auditor (40%), always taking into account attendance and participation in classes (10%).In the evaluations of resource, special time and improvement of grade, the evaluation will be carried out only through a theoretical-practical test.