

## **PUBLIC AUDITING**

MSc Degree in Auditing

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Code: 9595120

Main Scientific Area: Auditing

Lecturer: Sara Alexandra Eira Serra

Language of Instruction: Portuguese

Regime: S2

Contact Hours: 30h Total Workload: 110h

ECTS: 5,0

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### **Objectives**

Provide students with theoretical and practical ability in the context of audits in the public sector, either as internal or external auditors or, as auxiliary technicians Chartered Accountants. To this end, students should acquire skills to interpret and apply the international and national standards on the application of auditing standards in the public sector and on the identification of the powers of supervisory bodies in Portugal for the Public Sector, particularly those of the Court Accounts.

### **Learning Outcomes**

In this sense, at the end of the semester students should be able to:

Explain and understand the main concepts of public accounting;  
Analyze and resolve audit case studies;  
Resolve internal control exercises.

### **Course Contents**

1. The framework of the Public Audit
2. Planning Public Audit
3. Evaluation of Internal Control
4. Execution and Report of Public Audit
5. Standards and Control System of the Public Audit

### **Recommended Bibliography**

CARVALHO, João e SILVA, Susana. (2016). Gestão e auditoria pública, Lisboa: Ordem dos Contabilistas Certificados.

CASTAÑO, Antonio. (2013). Manual De Auditoria Publica. Lex Nova.

Lei 20/2015, de 9 de março, que republica a Lei 48/2006, de 29 de Agosto que aprova a Lei de Organização e

Processo do Tribunal de Contas.

TRIBUNAL DE CONTAS (2016), Manual de Auditoria: Princípios Fundamentais.

### **Learning and Teaching Methods**

The syllabus has been defined based on the objectives that are intended to achieve this curricular unit, as well as the skills to be acquired by students. Thus, the first chapter is a framework of the audit, so that the student can understand their function and scope.

The following three chapters address audit phases: audit planning, internal control system and evaluation of audit procedures, with case studies being carried out to provide students with the capacity to perform audits. At this point, it is also addressed the working documentation and the preparation of reports, in order to provide the students with the way in which the conclusions of an audit work should be described.

The last chapter address with the international and national standards of Public Audit and the control in terms of the State Financial Administration in macroeconomic terms and the external control to be carried out by the Court of Auditors.

### **Assessment Methods**

For the acquisition of knowledge, skills, and competencies, an evaluation was adopted in accordance with the defined criteria:

Continuous Evaluation

- Individual work = 15%

- Group work = 85% (75% for written work and 10% for presentation and discussion of written work)

In order for the student to obtain approval in this course unit, the weighted average of all assessment components should be 10 values.

Remaining evaluation times

Written exam = 100%