

## University Master in Auditing

### Objectives

- To analyse, from the point of view of accounting principles, corporate transactions on the basis of their economic and legal characteristics, in order to reflect them in the financial statements, so that a true and fair view is obtained.
- To know and apply the techniques of account auditing in the main areas of corporate activity, in order to be able to form judgements that lead to the expression of an opinion on their suitability (faithful representation of reality and relevance for decision-making).
- To understand the role of internal control in organisations, to ensure that objectives are met and that information is complete.
- To integrate the ethical principles required of the accounting profession in the preparation and verification of financial information.
- To position the student in a profession of an economic and financial nature, on whose performance the stability of the financial system and the efficiency of the capital markets depend to a large extent.
- To comply with the training requirements necessary for access to the audit profession, in accordance with Spanish and European Union regulations on the statutory audit of annual accounts and consolidated accounts.

### Competences

- Solvent management of accounting regulations, both national (General Accounting Plan and its developments) and international (International Financial Reporting Standards - IFRS).
- Understand and apply technical standards (International Standards on Auditing, ISA) and ethics when verifying accounting records.
- Organization and development of processes for the verification of accounting records, including the planning and management of work teams.
- Customer relations: budgets, work plan, discussion of results and reporting.
- Selection and maintenance of clients, based on the principles of professional competence and, where appropriate, independence.
- Team management: distribution of work, assumption of responsibilities, discussion of conclusions and help in forming judgments supported by the facts and evidence, assuming that there may be limited information.
- Effective communication of conclusions and proposals regarding the problems analysed: critical and creative discussion.
- Ability to understand and interpret, autonomously, changes in the economic, legal, financial and accounting landscape, as well as in the rules that regulate the preparation and verification of financial statements.

- Development of analytical skills, including the use of large databases, for the analysis and solution of accounting or auditing problems.
- Training for work, in person and at a distance, using computer equipment and accounting and auditing programs.

For additional information, see the [Memorandum](#)