# 61457 - Information Technology and Computer Systems

## Syllabus Information

**Academic Year:** 2019/20
**Subject:** 61457 - Information Technology and Computer Systems
**Faculty / School:** 109 -

**Degree:** 545 - Master's in Auditing

**ECTS:** 3.0
**Year:** 1
**Semester:** First semester
**Subject Type:** Compulsory
**Module:** ---

# 1.General information

## 1.1.Aims of the course

## 1.2.Context and importance of this course in the degree

## 1.3.Recommendations to take this course

# 2.Learning goals

## 2.1.Competences

## 2.2.Learning goals

## 2.3.Importance of learning goals

# 3.Assessment (1st and 2nd call)

## 3.1.Assessment tasks (description of tasks, marking system and assessment criteria)

# 4.Methodology, learning tasks, syllabus and resources

### 4.1.Methodological overview

The course has an eminently practical content, so the learning methodology consists mainly in solving the proposed practical cases.

### 4.2.Learning tasks

The learning process that is designed for this course is based on the following:

- Presentation study, and discussion of the contents: explanation of theoretical contents and the key concepts. Face-to-face sessions combined with autonomous work. (30 hours in-class activities)
- Autonomous work: reading and study of the material provided as bibliography, additional exercises, preparing tests and consulting other documentary material through the use of databases. (10 off-site hours)
- Report. This activity involves the development of the capacity for argumentation, analysis and synthesis, according to the knowledge acquired and the search for reliable information that allows giving an opinion or a dictum, legal or economic, based on a factual situation (30 hours in-class activities)
- Group work based on the practical application of the contents of the course. From the case studies presented by

the teacher, the students will work with their laptops and use the computer tools indicated in the training activity 3 that correspond to the contents of the course. It involves the preparation, in groups, and sharing and discussion in the classroom. (30 hours of which 20 in-class activities)

## 4.3.Syllabus

The course will address the following topics:
1. Introduction to audit software GESIA.
2. Audit of fixed assets: intangible and material.
3. Audit financing sources: grants, loans, finance leases.
4. Audit of inventories: Inventories and cutting operations.
5. Audit of accounts receivable.
6. Audit of financial investments.
7. Audit of cash.
8. Audit staff costs.
9. Concluding work and audit report

## 4.4.Course planning and calendar

It will be published on the Department website:

http://contabilidadyfinanzas.unizar.es/masteres-universitarios/master-en-auditoria

## 4.5.Bibliography and recommended resources