



| Teaching Guide           |  |        |   |         |
|--------------------------|--|--------|---|---------|
| Identifying Data         |  |        |   | 2020/21 |
| Subject (*)              | Update Accounting and Auditing Seminars  | Code   | 611506009                                     |         |
| Study programme          | Mestrado Universitario en Contabilidade Superior e Auditoría de Contas (2013)  |        |   |         |
| Descriptors              |  |        |   |         |
| Cycle                    | Period   | Year   | Type  | Credits |
| Official Master's Degree | 2nd four-month period  | First  | Obligatory                                    | 3       |
| Language                 | SpanishGalician  |        |   |         |
| Teaching method          | Face-to-face   |        |   |         |
| Prerequisites            |  |        |   |         |
| Department               | Empresa  |        |   |         |
| Coordinador              | González García, Isaías  | E-mail | isaias.gonzalezg@udc.es                       |         |
| Lecturers                | González García, Isaías<br>Muño Vazquez, Maria Flora   | E-mail | isaias.gonzalezg@udc.es<br>flora.muino@udc.es |         |
| Web                      |  |        |   |         |
| General description      | Goals:<br>Its purpose is to know the news regarding the rules of preparation and presentation and verification of financial information and other communication content of the company directed towards its stakeholders.  |        |   |         |
| Contingency plan         | 1. Modifications to the contents<br><br>2. Methodologies<br>*Teaching methodologies that are maintained<br><br>*Teaching methodologies that are modified<br><br>3. Mechanisms for personalized attention to students<br><br>4. Modifications in the evaluation<br><br>*Evaluation observations:<br><br>5. Modifications to the bibliography or webgraphy |        |   |         |

| Study programme competences / results |   |
|---------------------------------------|---|
| Code                                  | Study programme competences / results   |
| A1                                    | To know the Spanish financial reporting standards   |
| A2                                    | To know the International Financial Reporting Standards.  |
| A3                                    | To know the Spanish financial reporting auditing standards.   |
| A4                                    | To know the International Auditing Standards  |
| A9                                    | To know how to document the procedures and accounting principles followed by the entity as well as the accounting systems used to record their transactions.  |
| A10                                   | Know how to determine the nature, scope and time of execution of the work to be carried out and prepare, as a result, a written audit program.  |
| A12                                   | Know how to obtain a reasonable basis of judgment on the individual and consolidated annual accounts and express an opinion regarding them in the audit report, in accordance with regulation in force. |
| B3                                    | Using ICT in working contexts and lifelong learning.  |
| B4                                    | Acting as a respectful citizen according to democratic cultures and human rights and with a gender perspective.   |
| B8                                    | Valuing the importance of research, innovation and technological development for the socioeconomic and cultural progress of society.  |
| B10                                   | Critically assessing knowledge, technology and available information when facing problems.  |



|     |   |
|-----|---|
| B12 |   |
| C1  | Possess and understand knowledge that provides a basis or opportunity to be original in the development and / or application of ideas, often in a research context.   |
| C3  | That students are able to integrate knowledge and face the complexity of making judgments based on information that, being incomplete or limited, includes reflections on social and ethical responsibilities linked to the application of their knowledge and judgments. |
| C4  | That students know how to communicate their conclusions and the knowledge and ultimate reasons that sustain them to specialized and non-specialized audiences in a clear and unambiguous way.   |
| C5  | That students have the learning skills that allow them to continue studying in a way that will be largely self-directed or autonomous.  |
| C7  | Capacity for leadership.  |
| C8  | Ethical and moral commitment to society, analyzed, in addition, from a solidarity perspective.  |
| C11 | Development of a logical and creative critical spirit.  |
| C12 | Capacity to manage information and communication technologies in the exercise of their professional activity.   |

| Learning outcomes  |   |                            |   |
|--|---|----------------------------|---|
| Learning outcomes  | Study programme competences / results           |                            |   |
| Know the news regarding the rules of preparation and presentation and verification of financial reporting and other economic issues. | AJ1<br>AJ2<br>AJ3<br>AJ4<br>AJ9<br>AJ10<br>AJ12 |                            |   |
| Ability to assimilate the changes from the basic knowledge previously acquired.  |   | BJ3<br>BJ4<br>BJ10         | CJ1<br>CJ3<br>CJ4<br>CJ5<br>CJ7<br>CJ12 |
| Accept the need to periodically review the regulations to improve them and to adapt them to new environments or situations.          |   | BJ4<br>BJ8<br>BJ10<br>BJ12 | CJ8<br>CJ11                             |

| Contents   |   |
|--|---|
| Topic  | Sub-topic                                       |
| New financial reporting standards and their audit.   | Sub-topics will be detailed during the lessons. |
| Advances in the processes of preparation, communication and review of financial reporting. |   |

| Planning                        |   |                                      |                               |             |
|---------------------------------|---|--------------------------------------|-------------------------------|-------------|
| Methodologies / tests           | Competencies / Results                                | Teaching hours (in-person & virtual) | Student?s personal work hours | Total hours |
| Mixed objective/subjective test | A1 A2 A3 A4 A9 A10<br>A12 C3 C4 C12                   | 1                                    | 6                             | 7           |
| Seminar                         | A9 A10 A12 B3 B4<br>B10 B12 B8 C1 C5<br>C7 C8 C11 C12 | 22                                   | 44                            | 66          |



|   |  |   |   |   |
|---|--|---|---|---|
| Personalized attention  |  | 2 | 0 | 2 |
| (*)The information in the planning table is for guidance only and does not take into account the heterogeneity of the students. |  |   |   |   |

| Methodologies                   |   |
|---------------------------------|---|
| Methodologies                   | Description   |
| Mixed objective/subjective test | Test of evaluation of the knowledge acquired in the seminars.                         |
| Seminar                         | Attendance to seminars on updating in matters of accounting and auditing of accounts. |

| Personalized attention          |  |
|---------------------------------|--|
| Methodologies                   | Description  |
| Mixed objective/subjective test | <p>Tutorials to help solve problems.</p> <p>For students with recognition of part-time dedication and academic exemption of attendance, at the beginning of the course a specific schedule of tutoring compatible with their dedication will be agreed. Students should contact the teacher in the first ten days of the semester in which the subject is taught, in order to set the aforementioned calendar.</p> |

| Assessment                      |                                     |   |               |
|---------------------------------|-------------------------------------|---|---------------|
| Methodologies                   | Competencies / Results              | Description   | Qualification |
| Mixed objective/subjective test | A1 A2 A3 A4 A9 A10<br>A12 C3 C4 C12 | Proba de avaliación dos coñecementos adquiridos nos seminarios. | 100           |

| Assessment comments   |
|---|
| <p>Assessment tests will depend on the seminar format (theoretical or practical papers, summaries, references searching, multiple-choice tests or quality of questions submitted to the lecturer.</p> <p>In first opportunity, a minimum 70% attendance is required.</p> <p>The teacher could pose one or several additional works related to the seminars content to be submitted by students assessed in second opportunity. This also applies to students with recognition of part-time dedication and academic exemption of attendance.</p> <p>In the event that the student is granted an opportunity for "advanced evaluation", and only in this case, to pass the subject, the student must pass a mixed oral and / or written test aimed at evaluating all competencies and content of the subject.</p> <p>Qualification of not presented. Corresponds to students, when only participate in evaluation activities that have a weight of no more than 20% on the final qualification, regardless of the grade obtained.</p> |

| Sources of information |   |
|------------------------|---|
| Basic                  | Xa que a materia ten como obxectivo xestionar as novas normas de contabilidade e auditoría, o material que se vai utilizar nos seminarios proporcionarase inmediatamente antes da celebración do mesmo. |
| Complementary          |   |

| Recommendations                                      |
|--|
| Subjects that it is recommended to have taken before |



Introduction to Auditing /611506001

Audit Procedures/611506002

Audit Reports/611506003

Advanced Accounting I/611506004

International Financial Reporting Standards/611506005

Subjects that are recommended to be taken simultaneously

Advanced Accounting II/611506007

Subjects that continue the syllabus

Other comments

(\*)The teaching guide is the document in which the URV publishes the information about all its courses. It is a public document and cannot be modified. Only in exceptional cases can it be revised by the competent agent or duly revised so that it is in line with current legislation.