



## Teaching Guide

Teaching Guide				
Identifying Data				2023/24
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	Fernández Rodríguez, María Teresa	E-mail	m.fernandezr@udc.es	
Lecturers	Fernández Rodríguez, María Teresa	E-mail	m.fernandezr@udc.es	
	González García, Isaías		isaias.gonzalezg@udc.es	
	Muiño Vazquez, Maria Flora		flora.muino@udc.es	
Web				
General description	Goals:			
	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.			

## 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 AJ2 AJ3 AJ4 AJ9 AJ10 AJ12		
Ability to assimilate the changes from the basic knowledge previously acquired.		BJ3 BJ4 BJ10	CJ1 CJ3 CJ4 CJ5 CJ7 CJ12
Accept the need to periodically review the regulations to improve them and to adapt them to new environments or situations.		BJ4 BJ8 BJ10 BJ12	CJ8 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 A12 C3 C4 C12	1	7	8
Seminar	A9 A10 A12 B3 B4 B10 B12 B8 C1 C5 C7 C8 C11 C12	22	44	66
Personalized attention		1	0	1
(*)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



Seminar	<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>
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Assessment			
Methodologies	Competencies / Results	Description	Qualification
Seminar	A9 A10 A12 B3 B4 B10 B12 B8 C1 C5 C7 C8 C11 C12	Evaluación del grado de asimilación de conocimientos relacionados con los temas de los seminarios	100

Assessment comments
<p>Evaluation observations</p> <p>A) ASSESSMENT RULES:</p> <p>1. Evaluation conditions: It is forbidden to access the exam room with any device that allows communication with the outside and/or storage of information.</p> <p>The student will be graded with failing grade (numerical grade 0) in the corresponding convocatory and both in the first and in the second opportunities. If needed, the mark in the first opportunity act will be altered</p> <p>2. Student identification: The student must prove their identity in accordance with current regulations.</p> <p>B) TYPES OF QUALIFICATION:</p> <p>1. Not presented qualification: Corresponds to the student, when he only participates in evaluation activities that have a weighting of less than 20% of the final qualification, regardless of the qualification achieved.</p> <p>2. Students with recognition of part-time dedication and academic waiver of attendance exemption: Except for the dates approved by the Faculty Board for the final objective test, a specific calendar of compatible dates will be agreed upon at the beginning of the course for the remaining tests. with your dedication so it is mandatory that you contact the teacher in the first 10 days of the semester</p> <p>C) ASSESSMENT OPPORTUNITIES:</p> <p>1. First opportunity: 100% evaluation tests that will depend on the format of the seminar: theoretical or practical work, summaries, search for references, multiple choice tests or quality of the questions presented to the teacher. A minimum of 70% attendance is required.</p> <p>The teacher can propose one or more additional works related to the content of the seminars that the students must present in the classroom.</p> <p>2. Second opportunity: The teacher can propose one or more additional works related to the content of the seminars that must be presented by the students evaluated in the second opportunity.</p> <p>3. Advanced call: The evaluation conditions of the advanced opportunity (art. 19 of the Norms of Assessment, Review and Claims of Qualifications of Grao Studies and University Masters) will be specific to this opportunity. This will be evaluated by means of a mixed oral and/or written test that assesses all the contents and skills of the subject and that will account for 100% of the final grade.</p>

Sources of information	
Basic	Due to the nature of the subject, materials in the seminars will be published shortly before the seminars start. Due to the nature of the subject, materials in the seminars will be published shortly before the seminars start.
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**

1.- A sustainable use of resources must be made in order to prevent negative impacts on the natural environment.2.-Personal and professional behavior must be guided by ethical principles.3.-The gender perspective will be taken into account as far as possible.4.-Work will be done to identify and modify prejudices and sexist attitudes and promote values of respect and equality.5.-If situations of discrimination based on gender are detected, actions and measures will be proposed to correct them.6.- The full integration of students who, for physical, sensory, mental or sociocultural reasons, experience difficulties in gaining adequate, equal and profitable access to university life will be facilitated

(\*)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.