



Teaching Guide

Identifying Data					2023/24
Subject (*)	Professional Training	Code	611506027		
Study programme	Mestrado Universitario en Contabilidade Superior e Auditoría de Contas (2013)				
Descriptors					
Cycle	Period	Year	Type	Credits	
Official Master's Degree	Yearly	First	Obligatory	6	
Language	SpanishGalician				
Teaching method	Face-to-face				
Prerequisites					
Department	Empresa				
Coordinador	Fernández Rodríguez, María Teresa	E-mail	m.fernandezr@udc.es		
Lecturers	Abeal Vazquez, Jose Pablo Fernández Rodríguez, María Teresa	E-mail	j.abeal@udc.es m.fernandezr@udc.es		
Web					
General description					

Study programme competences

Code	Study programme competences
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
A5	To know how to obtain an adequate understanding of the business of the audited entity, the sector in which it operates and the nature of its transactions.
A6	To know how to measure and analyze the origin of costs and income obtained by the audited entity.
A7	To know how to assess from the relevant records of financial information, the situation and foreseeable evolution of a company.
A8	To know how to identify the audit risks associated with the probability of error of each important component of the financial information.
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.
A11	To know how to obtain sufficient and adequate evidence by conducting and assessing the audit tests deemed necessary.
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.
B1	Adequate oral and written expression in the official languages.
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.
B11	To assume as a professional and citizen the importance of learning throughout life.
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.
C2	That students know how to apply the knowledge acquired and their ability to solve problems in new or unfamiliar environments within broader (or multidisciplinary) contexts related to their area of study.
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.



C6	Capacity for teamwork.
C7	Capacity for leadership.
C8	Ethical and moral commitment to society, analyzed, in addition, from a solidarity perspective.
C9	Ability to solve problems.
C10	Development of the principles of loyalty and confidentiality.
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		
Coñecemento integral da práctica profesional no campo da contabilidade e auditoría de contas.	AJ1		
	AJ2		
	AJ3		
	AJ4		
	AJ5		
	AJ6		
	AJ7		
	AJ8		
	AJ9		
	AJ10		
	AJ11		
	AJ12		
Capacidade para aplicar na práctica os coñecementos adquiridos nas materias que constitúen formación teórica, segundo as diferentes metodoloxías de traballo.		BJ1	CJ1
		BJ3	CJ2
			CJ3
			CJ4
			CJ5
			CJ6
			CJ7
			CJ9
			CJ11
			CJ12
Compromiso deontolóxico coa empresa anfitriona e os seus clientes.		BJ4	CJ8
		BJ8	CJ10
		BJ10	
		BJ11	

Contents	
Topic	Sub-topic
Aplicación práctica dos contidos das materias que constituyen la formación integral do Máster	non se precisa máis detalle

Planning				
Methodologies / tests	Competencies	Ordinary class hours	Student?s personal work hours	Total hours



Supervised projects	A1 A2 A3 A4 A5 A6 A7 A8 A9 A10 A11 A12 B1 B3 B4 B10 B8 B11 C12 C11 C10 C9 C8 C7 C6 C5 C4 C3 C2 C1	100	40	140
Personalized attention		10	0	10
(*)The information in the planning table is for guidance only and does not take into account the heterogeneity of the students.				

Methodologies	
Methodologies	Description
Supervised projects	Prácticas en empresas.

Personalized attention	
Methodologies	Description
Supervised projects	Follow-up of the academic tutor assigned to each student

Assessment			
Methodologies	Competencies	Description	Qualification
Supervised projects	A1 A2 A3 A4 A5 A6 A7 A8 A9 A10 A11 A12 B1 B3 B4 B10 B8 B11 C12 C11 C10 C9 C8 C7 C6 C5 C4 C3 C2 C1	1) Report from the professional tutor once the internship report has been submitted by the student: 60% 2) Average mark of the file upon receipt of the report from the professional tutor: 20% 3) Attendance at events that are convened by the Vice Dean of External Practices throughout the course: 20%	100

Assessment comments
<p>For the recognition of the qualification for attendance at events, the student must sign attendance on the list provided by the coordination. For the computation of the qualification, 4 of the tests held will be randomly chosen, with priority given to face-to-face tests. Each of the 4 selected tests will obtain a score of 0.5 points, so attendance at all of them guarantees a grade of 2 points, which is 20% of the maximum achievable grade.</p> <p>Second Chance Evaluation and early call: the evaluation system applied in the first opportunity will be maintained.</p> <p>Students with part-time dedication and academic exemption from attendance: In the case of students with part-time dedication and academic exemption from attendance, a specific calendar of dates compatible with their dedication will be agreed upon at the beginning of the course, but they will have to the same obligation to carry out activities as full-time students.</p> <p>Fraudulent performance of tests or evaluation activities, once verified, will directly imply the qualification of failing in the call in which it is committed: the student will be graded with "fail" (numerical grade 0) in the corresponding call for the course academic, whether the commission of the offense occurs on the first opportunity or on the second. For this, their qualification will be modified in the first opportunity record, if necessary.</p>

Sources of information	
Basic	
Complementary	

Recommendations
Subjects that it is recommended to have taken before



Subjects that are recommended to be taken simultaneously
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.