UNIVERSIDADE DA CORUÑA

Teaching Guide			
Identifying Data			2023/24
Subject (*)	Master's Thesis	Code	611506012
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	6

Language	SpanishGalician		
Teaching method	Face-to-face		
Prerequisites			
Department	Empresa		
Coordinador		E-mail	
Lecturers	Alvarez Dominguez, Maria America Fernández Rodríguez, María Teresa Garcia Arthus, Emilia Luisa Gomez Rodriguez, Maria Luz Martínez Fernández, Paulino Muiño Vazquez, Maria Flora Peón Pose, David Olegario Puime Guillén, Félix Ruiz Lamas, Fernando Salvador Montiel, Maria Dolores Vara Arribas, Ricardo Jose	E-mail	america.alvarez@udc.es m.fernandezr@udc.es emilia.garcia.arthus@udc.es luz.gomez@udc.es paulino.martinez@udc.es flora.muino@udc.es david.peon@udc.es felix.puime@udc.es fernando.ruiz@udc.es maria.dolores.salvador@udc.es ricardo.vara@udc.es
Web			
General description	Master's Thesis contents and organisation		

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
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.
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.
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 / results		
Theoretical and practical application of all the specific competences of the degree to a specific problem.	AJ1 AJ2 AJ3 AJ4 AJ5 AJ6 AJ7 AJ8 AJ9 AJ10 AJ11 AJ12		
Theoretical and practical application of all the transversal competences of the degree to a specific problem.		BJ1 BJ3 BJ4 BJ8 BJ10 BJ12	

Theoretical and practical application of all the nuclear skills of the degree to a specific problem.			CJ1 CJ2 CJ3 CJ4 CJ5 CJ6 CJ7 CJ8 CJ9 CJ10 CJ11 CJ12

Contents	
Topic	**Sub-topic**
Case studies based on the annual accounts of groups of companies.	1. Objectives of the study and methodology to be used. 2. Description of the company under study. 3. Analysis of the quality of the mandatory financial information provided by the parent company in its individual accounts. Auditor's report. 4. Comparison between International Financial Information Standards and Spanish standards for the elements in the company's Statement of Financial Position. 5. Analysis of the information reported in the consolidated accounts. 6. Company valuation. 7. Conclusions. 8. Bibliography. 9. Annexes.
Pre-doctoral research work	Research work in accounting and auditing of accounts.
Analysis work on real cases of accounting manipulation.	Description of the case: background, fraudulent accounting practices, where the auditors failed Subsequent accounting amendments and their impact on the fraudulent practices described Audit procedures that could have detected or corrected the frauds committed. Audit regulations that reinforce the position of the supervisor (ICAC, PCAOB)
Otros trabajos propuestos por los directores de TFM	Contidos do plan de estudos do mestrado.

Planning				
Methodologies / tests	**Competencies / Results**	**Teaching hours (in-person & virtual)**	**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 B12 B8 C1 C2 C3 C4 C5 C6 C7 C8 C9 C10 C11 C12	1	143	144
Personalized attention		6	0	6
(*)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	Master's thesis on a subject related to the curriculum. At the beginning of the course students will be informed of content to be done, according to the rules that will be published in Moodle.

Personalized attention	
Methodologies	**Description**
Supervised projects	For the case studies, without prejudice to the help given by the teachers responsible for the subject directly related to each chapter of the Master's thesis, the assigned tutor will set a preparation calendar, ensuring that the contents are adapted to the common script of this kind of jobs. In the case of research work, the tutor, in addition to setting the development schedule, will be free to establish an index for the work

Assessment			
Methodologies	**Competencies / Results**	**Description**	**Qualification**
Supervised projects	A1 A2 A3 A4 A5 A6 A7 A8 A9 A10 A11 A12 B1 B3 B4 B10 B12 B8 C1 C2 C3 C4 C5 C6 C7 C8 C9 C10 C11 C12	Evaluation of the content and presentation of the master's thesis.	100

Assessment comments
In accordance with current regulations for master's degree final projects, approved by the University of A Coruña and by the Faculty of Economics and Business. A subject and a tutor will be assigned to each student at the beginning of the course. Each student must send their tutor an index for the realization of it. The tutor must have approved the index or required the student the modifications he deems appropriate. At the end of the first semester, students must send their tutors a complete draft subject to revision of the first half of the TFM. Tutors must submit the revised TFMs within the first month of the second semester lessons. The second half of the TFM must be sent to the tutors before the closing of the minutes of the second semester. Failure to comply with these deadlines may result in the tutor not issuing a favorable report for reading within the announcements of the academic year (June, July and September). In any case, the failure to comply with the submission deadlines will determine that the FM T be reviewed by the tutor in the last place, once the TFMs have been reviewed that did comply with the presentation rules according to the pre-established schedule. Throughout the period of teaching of the corresponding subject, the lecturers involved in the teaching of the subjects whose content directly affects the contents of the TFM will co-tutor the students, helping to solve the doubts that may arise in their preparation. The defense of the master's thesis will be done before a tribunal formed by three professors from the area of ??Financial Economics and Accounting, appointed by the academic-teaching commission of the Faculty of Economics and Business.

Sources of information	
Basic	- www.cnmv.es (). . - www.bmegrowth.es (). . - (). .
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.