UNIVERSIDADE DA CORUÑA

Teaching Guide			
Identifying Data			2020/21
Subject (*)	Communication Technologies and Systems for Accounting and Auditing	Code	611506008
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	Spanish		
Teaching method	Face-to-face		
Prerequisites			
Department	Empresa		
Coordinador	Martínez Fernández, Paulino	E-mail	paulino.martinez@udc.es
Lecturers	Aguiar Maragoto, Fernando Martínez Fernández, Paulino	E-mail	fernando.aguiar@udc.es paulino.martinez@udc.es
Web			
General description	The objectives that are proposed, in relation to the Business Information Systems, are the following: Know the role they play, the life cycle and the components of information systems in the business environment. Know your legal environment with special emphasis on Data Protection, the Law of Electronic Signature, Services of the Information Society, Intellectual Property and Means of Payment. Audit of Business Information Systems with ICT support. Know the ICT tools used as support in the accounting and auditing processes.		
Contingency plan	1. Modifications to the contents 2. Methodologies *Teaching methodologies that are maintained *Teaching methodologies that are modified 3. Mechanisms for personalized attention to students 4. Modifications in the evaluation *Evaluation observations: 5. Modifications to the bibliography or webgraphy		

Study programme competences	
Code	Study programme competences
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.
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.
A11	To know how to obtain sufficient and adequate evidence by conducting and assessing the audit tests deemed necessary.
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.
B10	Critically assessing knowledge, technology and available information when facing problems.

B12	
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.
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		
Know the role of the life cycle and the components of information systems in the business environment.	AJ6	BJ3 BJ12	CJ8 CJ12
Know your legal environment with special emphasis on Data Protection, the Law of Electronic Signature, Services of the Information Society, Intellectual Property and Means of Payment.	AJ5 AJ6 AJ8 AJ9	BJ4 BJ10 BJ12	CJ8 CJ10
To know what the audit of Business Information Systems with ICT support consists of.	AJ8 AJ9 AJ11	BJ3	CJ12
Know how to analyse and evaluate, from the point of view of their audit and control, the business information systems in operation.	AJ5 AJ8 AJ11	BJ3 BJ10	CJ2 CJ3 CJ4 CJ5 CJ6 CJ9 CJ11 CJ12
Know how to handle office automation tools and data analysis.		BJ3	CJ2 CJ3 CJ4 CJ5 CJ6 CJ9 CJ12
How to value an Enterprise Information System from the point of view of its contribution to the development of business activity and how to analyse its risks.	AJ8	BJ4 BJ10	CJ8 CJ11
How to detect and propose improvements to business information systems supported by ICT.		BJ10 BJ12	CJ5 CJ8 CJ11

Contents	
Topic	Sub-topic

The Business Information Systems. Concept, functions and components.	No further detail is needed
The life cycle of a Business Information System. Phases and their characteristics. Planning, management and control.	No further detail is needed
Audit of the Business Information Systems and Management Control.	No further detail is needed
Tools for the valuation of companies and the analysis of their operations	No further detail is needed
Legal environment	Data protection LSSI Electronic signature Legal protection of software and databases
Security audit.	Physical Logic.

Planning				
Methodologies / tests	Competencies	Ordinary class hours	Student?s personal work hours	Total hours
Guest lecture / keynote speech	A5 A6 A8 A9 A11 B4 B10 C2 C3 C8 C11	17	34	51
Seminar	A5 A6 A8 A9 B3 B10 B12 C2 C5 C6 C9 C10 C11 C12	22	0	22
Problem solving	A5 A6 A8 A9 A11 C2 C3 C4 C6 C9 C11 C12	25	50	75
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
Guest lecture / keynote speech	Explicaciones teóricas y prácticas del temario de la asignatura.
Seminar	Discusión en grupos reducidos acerca de los contenidos de la asignatura, en particular, de los trabajos a los que se hace referencia en la "Solución de problemas".
Problem solving	Supuestos prácticos sobre el temario de la asignatura.

Personalized attention	
Methodologies	Description
Seminar Guest lecture / keynote speech Problem solving	Tutorials to help solve problems. 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.

Assessment			
Methodologies	Competencies	Description	Qualification

Problem solving	A5 A6 A8 A9 A11 C2 C3 C4 C6 C9 C11 C12	Para a Primeira Oportunidade: 100% evaluación continua. 1. Elaboración de casos prácticos plantexados polo profesor, nos que se desenrolará algún ou algúns dos aspectos relativos ao contido da materia. 2. Os traballos desenrolaranse en grupos de 4 a 6 alumnos. Excepcionalmente e previa aprobación por parte do Profesor da materia ou do Tutor do grupo, permitiráse outro número de alumnos por grupo. 3. Forma parte esencial da evaluación a discusión do desenrolo do mesmo co Profesor da materia ou Tutor do grupo de desenrolo que se asine ao mismo. 4. Cualquera dúbida acerca deste apartado evaluativo ha de solventarse sustentándose a solución na idea de "evaluación continua". Para a Segunda Oportunidade: 60% Traballos alternativos aos da evaluación continua. 40% Proba mixta (examen) en Moodle sobre os contidos da materia.	100

Assessment comments
El 'Case study' and 'problem solving' are assessed on a daily basis Students with recognition of part-time dedication and academic exemption of attendance exemption: Except for the dates approved in the Faculty Board, as far as the mixed test or exams is concerned, for the remaining tests, a specific calendar of dates compatible with their dedication will be agreed upon at the beginning of the course, which is why said students must contact with the teacher in the first ten days of the semester in which the subject is taught, in order to set the aforementioned calendar. The tests will have the same format as for full-time students. 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. 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.

Sources of information	
Basic	- Piattini, M. G.; Calvo-Manzano, J. A.; Cervera, J. y Fernández, L. (). Análisis y diseño detallado de Aplicaciones Informáticas de Gestión. Madrid: Rama - Arjonilla Domínguez, S. J. y Medina Garrido. J. A (). La gestión de los sistemas de información en la empresa. Madrid: Pirámide - Gómez Vieites, Á.y Suárez Rey, C. (). Sistemas de información. Madrid: Rama - Links en Moodle (). Legislación relacionada con los Sistemas de Información empresarial. . - Davara Rodríguez, M. A. (). Manual de Derecho Informático. Madrid: Ed. THOMSON ? ARANZADI - Teaching Soft Group (). Excel 2010 : curso práctico. Madrid: Rama - O'Brien, J.A.; J.M. Marakas (). Sistemas de Información gerencial. Mexico: McGraw-Hill - Piattini Velthuis, M. y otros (). Calidad de los Sistemas de Información. Madrid: Rama - Areito, J. (). Seguridad de la Información. Redes, informática y sistemas de información. Madrid: Paraninfo - Piattini Velthuis, M.; Peso Navarro, E. del; y Peso Ruís, M del (). Auditoría de Tecnologías y Sistemas de Información. Madrid: Rama
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.