



Teaching Guide

| Teaching Guide | | | | |
|--------------------------|--|--------|----------------------|-----------|
| Identifying Data | | | | 2018/19 |
| 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 | Ruiz Lamas, Fernando | E-mail | fernando.ruiz@udc.es | |
| Lecturers | Muiño Vazquez, Maria Flora | E-mail | flora.muino@udc.es | |
| | Palleiro Barbeito, Ricardo | | r.palleiro@udc.es | |
| | Ruiz Lamas, Fernando | | fernando.ruiz@udc.es | |
| Web | | | | |
| General description | Objetivos: Tiene por objeto conocer las novedades relativas a la normativa de elaboración y presentación y verificación de información financiera y otros contenidos de comunicación de la empresa dirigidos hacia sus grupos de interés. | | | |

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 |
| 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 | | |
|--|---|----------------------------|---|
| 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 | Ordinary class hours | Student?s personal work hours | Total hours |
| Mixed objective/subjective test | A1 A2 A3 A4 A9 A10 A12 C3 C4 C12 | 1 | 6 | 7 |
| Seminar | A9 A10 A12 B3 B4 B10 B12 B8 C1 C5 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 | Prueba de evaluación de los conocimientos adquiridos en los seminarios. |
| Seminar | Asistencia a seminarios sobre actualización en materias de contabilidad y auditoría de cuentas. |

| 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 | Description | Qualification |
| Mixed objective/subjective test | A1 A2 A3 A4 A9 A10 A12 C3 C4 C12 | Prueba de evaluación de los conocimientos adquiridos en los 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 | Dado que la asignatura pretende tratar las novedades en la normativa contable y de auditoría, el material a emplear en los seminarios se suministrará inmediatamente antes de la celebración de los mismos. |
| 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.