



## Teaching Guide

Teaching Guide				
Identifying Data				2022/23
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	Fernández Rodríguez, María Teresa Vara Arribas, Ricardo Jose	E-mail	m.fernandezr@udc.es ricardo.vara@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 BJ3 CJ1 CJ2 CJ3 CJ4 CJ5 CJ6 CJ7 CJ9 CJ11 CJ12
Compromiso deontolóxico coa empresa anfitrión e os seus clientes.		BJ4 BJ8 BJ10 BJ11	CJ8 CJ10

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

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



Clinical practice placement	A1 A2 A3 A4 A5 A6 A7 A8 A9 A10 A11 A12 B1 B3 B4 B10 B8 B11 C1 C2 C3 C4 C5 C6 C7 C8 C9 C10 C11 C12	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
Clinical practice placement	Prácticas en empresas.

Personalized attention	
Methodologies	Description
Clinical practice placement	Follow-up of the academic tutor assigned to each student

Assessment			
Methodologies	Competencies	Description	Qualification
Clinical practice placement	A1 A2 A3 A4 A5 A6 A7 A8 A9 A10 A11 A12 B1 B3 B4 B10 B8 B11 C1 C2 C3 C4 C5 C6 C7 C8 C9 C10 C11 C12	Assessment of the work carried out by the internship tutors, according to the memory presented by the student.	100

Assessment comments
Once the positive evaluation carried out by the professional tutor has been accredited, the final mark will be the highest between 5 points and the average reached on the first opportunity (until June), in the other subjects of the Master's Degree

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.
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