Universitat Autònoma de Barcelona

2019/2020

External Work Placement I

Code: 43637
ECTS Credits: 12

Degree	Type	Year	Semester
4315581 Advanced Accounting and Auditing	OB	2	1

Contact

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Use of Languages

Principal working language: spanish (spa)

Teachers

Xavier Sentís Ros

Prerequisites

The master includes in the second year some compulsory practices so that the student can put in practice the knowledges on countable rule, fiscal and of audit of accounting purchased during the first course. Practise External I have a length of 300 hours and his development allow to the student the implementation of the theoretical knowledges from real cases in the work of the accounting and the audit of accounts. The practices formalise by means of an agreement of collaboration the signature or entity and makes a follow-up detailed of the activities of the student through the tutor appointed by the direction of the program.

Objectives and Contextualisation

These practices have a double aim. By a part facilitate that the student can put in practice the countable knowledges, fiscal and of audit purchased during the first year of the master and, by another, put to the student in contact with the practical reality of the professional exercise in the field of the accounting, the taxation and the audit of accounts.

These practices are directed to that the student carries out tasks of support in the signatures of audit (preparation of papers of work, etc) and, in case of dispatches of countable advice-public prosecutor the collaboration in the preparation of countable and fiscal closings.

Competences

- Analyse and interpret information from organisations of any type in order to take decisions, render account and show a commitment to transparency, ethics and sustainable development.
- Apply technical regulations on auditing to auditing processes for individual and consolidated annual accounts, and to other processes and operations subject to mandatory auditing.
- Work in multidisciplinary teams and adapt to changing circumstances.

Learning Outcomes

1. Demonstrate the ability to perform auditing procedures in multidisciplinary teams and different business contexts.

2. Identify the documentation needed to prepare the audit of any kind of entity.
3. Identify the key aspects of an entity's financial information to establish pre-auditing and auditing processes.
4. Recognise the differences between auditing carried out for entities in general and auditing for companies belonging to regulated sectors.
5. Work in multidisciplinary teams and adapt to changing circumstances.

Content

The content of the practicum will be about auditing or accounting and taxes o similar depend on the recipient entity of the student.

Methodology

The internship offer is made in the following way:

From the coordination of the program through agreements with companies and institutions linked to the Col·legi d'Economistes de Catalunya.

The assignment will be made through individual interviews between students and coordination where the weighted average of the academic record, the profile of the students and the requirements that the collaborating entities can establish will be taken into account.

The assigned academic tutor will monitor the student's activities through regular contacts with the student and their tutor in the company

Activities

Title	Hours	ECTS	Learning Outcomes
Type: Directed			
Tutorial practicum with advisor UAB	3	0.12	3, 5
Type: Supervised			
Stay in the company and carry out different activities in accounting or auditing	294	11.76	1, 3, 2, 5
Type: Autonomous			
Preparation writing and readings	3	0.12	5

Assessment

The assessment will consist of three parts:

- Valuation of the student report: 60% (this evaluation will be carried out by the academic tutor of the UAB)

- Company tutor report: 20%

- UAB tutor report with the assessment of the follow-up of the practices: 20%

Assessment Activities

Title	Weighting	Hours	ECTS	Learning Outcomes

General inform of the academic tutor	20%	0	0	5
Report of tutor company	20%	0	0	1, 5
Student report (valuated by the academic tutor)	60%	0	0	1, 3, 2, 4

Bibliography

To determine in each practicum