

Master's Thesis

Code: 43641
ECTS Credits: 6

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

Contact

Name: Francesc Gómez Valls

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Use of Languages

Principal working language: spanish (spa)

Teachers

Manuel Alvarez Gomez

Francesc Josep Uroz Felices

Stefan van Hemmen Almazor

Immaculada Vilardell Riera

Maria Rosa Rovira Val

Jordi Ballonga Xaver

Jordi Rizo Gubianas

Xavier Sentís Ros

Maria Isabel Lara Serrano

Prerequisites

During the second year of the master the students will have to develop a final project of value 6 ECTS.

The final project of master (TFM) is a compulsory subject of 6 ECTS that comports the realisation by part of the student of an unpublished and individual work in which it will have to apply of form integrated the knowledges and competitions purchased along the studies of programme.

Objectives and Contextualisation

Apply in an integrated manner the knowledge and skills acquired throughout the first year of the master's degree, through an original, unpublished work of an individual nature

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 the methodology of high-level accounting processes, based on current accounting rules, to the preparation of individual and consolidated annual accounts.

- Communicate and justify conclusions clearly and unambiguously to both specialist and non-specialist audiences.
- Write, edit and verify assignments and reports, and report on them clearly.

Learning Outcomes

1. Apply the knowledge of accounting acquired to complex business situations in a professional capacity.
2. Communicate and justify conclusions clearly and unambiguously to both specialist and non-specialist audiences.
3. Correctly link together the accounting processes leading to individual annual accounts in different sectors and situations.
4. Correctly link together the accounting processes that lead to individual annual accounts and those which lead to the group's consolidated accounts.
5. Efficiently use the appropriate methodology to meet the research & development objectives of the master's degree dissertation.
6. Identify crisis situations in business from financial statements, differentiating between the situation of the individual entity and that of the group of companies it belongs to.
7. Interpret audit reports in complex situations and express an opinion on them independently and ethically.
8. Write, edit and verify assignments and reports, and report on them clearly.

Content

The content of the TFM will depend of the subject chosen by the student in base to the offer of subjects offered by the program through the tutors.

Methodology

The students will develop their work individually and will have a minimum of four tutorials. . The plagiarism or falsification of the Master's Thesis will automatically determine the grade of suspense, a zero.

The coordination of the program will publish in the Virtual Campus of the subject at the beginning of the course a document with the following indications:

- Orientation calendar of the tutorials.
- Recommendations regarding format, structure, form of appointments, etc. of the final document of the TFM.
- Date of delivery of the TFM and oral presentation.

The advisor will monitor the student's progress.

Activities

Title	Hours	ECTS	Learning Outcomes
Type: Directed			
Introduction lesson	1	0.04	3
Type: Supervised			
Meetings and tutorial activities	9	0.36	5, 4
Type: Autonomous			

Reading of articles of interest, normative and othres	120	4.8	5, 6, 3, 4
Written report	19	0.76	1, 5, 3, 8

Assessment

The final master's thesis will receive an assessment based on two aspects:

- Assessment of the tutor based on the report prepared by the student as well as the follow-up process, intermediate deliveries, compliance with mandatory tutoring, and others: 70%
- Oral presentation of the work (evaluating court): 30%

Assessment Activities

Title	Weighting	Hours	ECTS	Learning Outcomes
Assessment of the advisor	70%	0	0	1, 5, 6, 3, 4, 7, 8
Oral presentation of final work (master final court)	30%	1	0.04	2, 8

Bibliography

Specific for each TFM