

**External Work Placement II**

Code: 43638  
ECTS Credits: 12

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

The proposed teaching and assessment methodology that appear in the guide may be subject to changes as a result of the restrictions to face-to-face class attendance imposed by the health authorities.

### Contact

Name: Francesc Gómez Valls  
Email: Francesc.Gomez@uab.cat

### Use of Languages

Principal working language: spanish (spa)

### Teachers

Xavier Sentís Ros

### Prerequisites

The programme includes the possibility to expand the practices I by means of the realisation of a second part of practices that expand and allow to develop the content of the first block. It treats of an optional subject that the student can work if the company and the same agree. Practise External II have a length of 300 hours and formalise by means of an agreement of collaboration with the signature or entity and makes a follow-up detailed of the activities of the student through the academic tutor appointed by the direction of the program.

### Objectives and Contextualisation

These practices the student carry out advanced activities of support in the process typical of the audit of accounts (review of accounts, realisation of proofs of internal control, preparation of reports, etc) and, in case of countable and taxes advice-public prosecutor the preparation of countable and taxes closings and presentation.

### 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.
- Integrate knowledge and use it to make judgements in complex situations, with incomplete information, while keeping in mind social and ethical responsibilities.

### Learning Outcomes

1. Formulate and readily solve a problem deriving from an incorrect application of technical auditing rules.
2. Formulate and write audit reports to be presented and discussed with working groups.
3. Identify errors and omissions in the information provided by the company.

- Integrate knowledge and use it to make judgements in complex situations, with incomplete information, while keeping in mind social and ethical responsibilities.

## Content

Work placement will be done basically in different companies of Barcelona and metropolitan area with which the corresponding collaboration agreements have been established for this purpose. The content of the practicum will be about auditing or accounting and taxes or 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. Optionally, the student may propose a company or firm to carry out the practices.

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	4
Type: Supervised			
Stay in the company and carry out different activities	294	11.76	3, 2, 1
Type: Autonomous			
Inform and writing	3	0.12	4

## 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
Report of academic advisor UAB	20%	0	0	4

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

## **Bibliography**

To determine in each practicum