

### Update Seminars

Code: 43639  
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

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### Use of Languages

Principal working language: spanish (spa)

### Teachers

Jordi Rizo Gubianas

### Prerequisites

In the second year, the master's degree includes the possibility of conducting seminars as an optional subject that will allow you to know the latest updates in various subjects.

The seminars are organized in collaboration with the Col·legi d'Economistes de Catalunya. Each student can choose between a range of workshops and seminars published at the beginning of the course.

Each student is assigned a tutor by the program that allows the detailed follow-up of the seminars as well as the evaluation of the student.

### Objectives and Contextualisation

The objective of the updating seminars is to provide the student with the possibility of knowing the latest regulations in relation to subjects taken during the first course.

In particular, seminars are offered on:

- Spanish accounting regulations. Latest resolutions of the ICAC. Published consultations. Interpretations of the experts.
- International accounting regulations. News and latest proposals.
- News in the tax legislation. Rules relating to corporate tax published.
- Audit regulations. Changes and adaptations.
- Rules of access to the auditor profession.

Likewise, seminars on new technologies applied to accounting processes and auditing of accounts will be included.

### Competences

- Continue the learning process, to a large extent autonomously.
- Manage information efficiently, distinguishing that which is important for economic and financial decision-making.
- Prepare financial statements and reports for taxation, accounting and financial purposes.

## Learning Outcomes

1. Assess changes to accounting and taxation regulations for the different types of businesses and organisations.
2. Continue the learning process, to a large extent autonomously.
3. Describe year-end tax changes: both approved and pending approval.
4. Identify the differences in year-end changes to accounting and auditing regulations and gauge their impact on the individual and consolidated annual accounts.
5. Identify the differences in year-end changes to tax regulations and gauge their impact on the individual and consolidated annual accounts.
6. Manage information efficiently, distinguishing that which is important for economic and financial decision-making.
7. Recognise updates made to accounting and auditing regulations and their implementation procedures.

## Content

The content of the seminar will depend on the seminars offered and those chosen by the student.

In any case, the academic tutor will take care and periodically review the activities carried out by the student.

## Methodology

The conferences and seminars are divided into Type A and Type B.

The student must perform a minimum of 20 hours of Type A, with compulsory attendance to the Jornada dels Economistes and of Type B it must be done between 20 and 25 hours.

The total sum of hours of type A + B must be 45 hours.

The student will request to his tutor the inscription to the seminarias and conferences that he wishes to realize.

The tutor will confirm the registration in the seminar and / or the conference.

Once the registration in the seminar and / or conference has been confirmed, it can not be canceled under any circumstances.

Once the seminar and / or conference is over, the student will give the tutor a summary of the seminar and / or conference along with the attendance certificate.

## Activities

Title	Hours	ECTS	Learning Outcomes
Type: Directed			
Follow-up tutorials	39	1.56	2
Seminars presentation meetings	6	0.24	2
Type: Supervised			
Work preparation tutorials	5	0.2	2
Type: Autonomous			
Attendance at seminars, conferences and complementary activities	220	8.8	2
Prepare works	30	1.2	3, 6, 4, 5, 7, 1

## Assessment

The evaluation will be determined as follows:

- 50% of the grade corresponds to attendance at seminars and / or conferences.
- 50% of the grade corresponds to the realization and delivery of the summaries of the seminars and / or conferences

### Assessment Activities

Title	Weighting	Hours	ECTS	Learning Outcomes
Attendance at conferences and complementary activities	50%	0	0	2
Delivery of works	50%	0	0	3, 6, 4, 5, 7, 1

### Bibliography

To be determined in each seminar.