

**Internal and Performance Audit I**

Code: 100527  
ECTS Credits: 6

Degree	Type	Year	Semester
2500258 Labour Relations	OT	4	0

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: Maria Mercè Magaña Juárez  
Email: Merce.Magana@uab.cat

**Use of Languages**

Principal working language: catalan (cat)  
Some groups entirely in English: No  
Some groups entirely in Catalan: Yes  
Some groups entirely in Spanish: No

**Prerequisites**

The adequate follow-up of this subject requires having obtained knowledge about Accounting, Economics of the Company and Organization of companies of previous s

**Objectives and Contextualisation**

With this course we try to introduce the students to the new human resources management where the adaptation

**Competences**

- Applying techniques and making decisions in terms of human resources (remuneration policy, selection policy).
- Applying the different evaluation techniques in a socio-occupational audit.
- Carrying out analysis, diagnostics, lending support and taking decisions in terms of organisational structure, labour organisation, motion study and working hours studies.
- Clearly expressing ideas or facts in a compelling way.
- Drawing up and formalising reports and documents.
- Leading a group of people, by using the appropriate methods to guide individuals or groups towards the attainment of a goal.
- Maintaining a direction and performance that reflect the effort to do the tasks with efficiency and quality.
- Organising and managing the available time.
- Producing and designing organizational strategies, developing the human resources strategy of the organization.
- Retain the ethical values and moral standards in decision-making.

- Students must be aware of the impact and implications of decisions and activities in other company areas.
- Students must be capable of deciding, sharply taking decisions and judging.
- Students must be capable of initiative, creativity and entrepreneurial spirit.
- Students must be capable of recognising and guiding the needs of people from their immediate environment.
- Students must be effective in a changing environment and when facing new tasks, responsibilities or people.
- Verbally communicating and defending a project.
- Working autonomously.
- Working effectively in teams.

## Learning Outcomes

1. Clearly expressing ideas or facts in a compelling way.
2. Comprehending the remodelling and outsourcing of human resources.
3. Drawing up and formalising reports and documents.
4. Introducing the business strategy in several factual contexts.
5. Knowing the accounting and social information system of a company.
6. Knowing the indicators for the management of human resources.
7. Leading a group of people, by using the appropriate methods to guide individuals or groups towards the attainment of a goal.
8. Maintaining a direction and performance that reflect the effort to do the tasks with efficiency and quality.
9. Organising and managing the available time.
10. Retain the ethical values and moral standards in decision-making.
11. Students must be aware of the impact and implications of decisions and activities in other company areas.
12. Students must be capable of deciding, sharply taking decisions and judging.
13. Students must be capable of initiative, creativity and entrepreneurial spirit.
14. Students must be capable of planning and using the current indicators for the managing of human resources.
15. Students must be capable of recognising and guiding the needs of people from their immediate environment.
16. Students must be effective in a changing environment and when facing new tasks, responsibilities or people.
17. Verbally communicating and defending a project.
18. Working autonomously.
19. Working effectively in teams.

## Content

### THEORY PROGRAM

Purpose of the social audit.  
 Information and communication systems for the evaluation of the system  
 Accounting information to the annual accounts.  
 Measurement of social behavior: Methods and criteria.  
 Methodology and social prediagnosis.  
 Audits of the social policies of human resources: Fields and levels of soc  
 Partial audits: remunerations, distribution of work time, training, occupati  
**PRACTICAL PROGRAM**  
 A) BRIEF REVIEW OF FINANCIAL ACCOUNTING.  
 B) Application of the accounting and social information system of the con  
 Methods of measuring the cost and value of HR.  
 The implementation of HR accounting systems.  
 Register or countable information of the RRHH

- C) Implementation of a social control system:
  - Control of remunerations
  - Control of the wage mass
  - Effective control
  - Control of skills and training
  - Control of social dysfunction
  - Control of personnel expenses budgets
- D)

Indicators and economic financial statements for HR management

## Methodology

To achieve the objectives of the subject, the following teaching methodology will be used:

- Lectures: In these sessions the teacher will develop the main concepts a
- 2.1 Work sessions focused on exercises and / or discussion of practical c
- 2.2 Work sessions focused on exercises and / or discussion of practical c
- The methodology of the case will be used to better understand the differ
- Various support activities: With the aim of bringing the student to the wor
- Face-to-face tutorials: The student will have a few hours where the teach

Annotation: Within the schedule set by the centre or degree programme, 15 minutes of one class will be reserved for students to evaluate their lecturers and their courses or modules through questionnaires.

## Activities

Title	Hours	ECTS	Learning Outcomes
Type: Directed			
Practice classes	15	0.6	10, 2, 5, 6, 4, 8, 9, 14, 3, 11, 13, 12, 18, 19
Theory classes	30	1.2	2, 5, 6, 4, 14
Type: Supervised			
Tutorials and monitoring	2.5	0.1	2, 5, 6, 4, 14
Type: Autonomous			
Studying of the class material and preparation	90	3.6	10, 2, 5, 6, 4, 8, 9, 14, 3, 11, 13, 12, 18, 19

## Assessment

The final grade of the course will be formed by the weighted average of three notes:

1. Follow-up of the course. The correct follow-up of the course requires tl
  2. Partial test In the middle of the course there will be an exam on conter
  3. Final exam. The student will be evaluated based on the global content
- To pass the subject, the weighted average of the three previous grades r
- At the end of the course each professor will publish the final grades and t
- In case of a grade lower than 3, the student will have to redo the subject

## Assessment Activities

Title	Weighting	Hours	ECTS	Learning Outcomes
Attendance and active participation in classes	30%	7.5	0.3	10, 2, 17, 5, 6, 16, 1, 4, 8, 9, 14, 15, 3, 7, 11, 13, 12, 18, 19
Final exam	50%	3	0.12	2, 5, 6, 4, 14
Mid-term exam	20%	2	0.08	2, 5, 6, 4, 14

## Bibliography

NEVADO PEÑA, DOMINGO (1999): " Control de Gestión Social: la auditoría de los Recursos Humanos". Ediciones de la Universidad de Castilla-La Mancha. Murcia.

## Software

EXCEL KNOWLEDGE REQUIRED