

Master's Degree Dissertation

Code: 44447
ECTS Credits: 6

Degree	Type	Year	Semester
4317517 Account Auditing and Accounting	OB	0	2

Contact

Name: Francesc Gomez Valls

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Use of Languages

Principal working language: spanish (spa)

Teachers

Manuel Alvarez Gomez

Francesc Josep Uroz Felices

Stefan Felix van Hemmen

Immaculada Vilardell Riera

Maria Rosa Rovira Val

Jordi Ballonga Xaver

Jordi Rizo Gubianas

Xavier Sentis Ros

Ane Elixabete Ripoll Zarraga

Maria Isabel Lara Serrano

Prerequisites

It is not necessary any prerequisite to study this subject.

Objectives and Contextualisation

The work will make incorporating the most notable knowledges of the main modules of the máster. It treats to make a TFM where show the capacity to reason, analyse and think (of a transversal way) on:

- The preparation of the annual accounts of a company.
- The accounts consolidated of a group of companies.
- The application of the countable rules to the distinct types of companies.
- The fiscal situation of a society and of a group of companies.
- The documentation that has to be subjected to audit.
- The quality of the proportionate information by a company for the process of audit.

- The application of the International Norms of Audit in the process of audit
- The preparation of reports of audit.
- The reports of audit made by other signatures (critical opinion)
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Competences

- Apply the Spanish consolidation rules (NOFCAC), the International Accounting Rules and the International Rules on Financial Information (NIC/NIIF) when formulating the consolidated annual accounts.
- Describe and interpret the Spanish regulatory framework on accounting and accounts auditing.
- Evaluate the financial and non-financial information provided by any type of organisation in order to take decisions, be held to account and show transparency in the name of ethics and sustainable development.
- Manage information differentiating that which is important for decision-making.
- Manage information, discerning that which is important for decision making.
- Students can communicate their conclusions and the knowledge and rationale underpinning these to specialist and non-specialist audiences clearly and unambiguously.

Learning Outcomes

1. Interrelate accounting processes resulting in individual annual accounts in different sectors and situations.
2. Interrelate accounting processes resulting in the formulation of consolidated accounts for company groups.
3. Interrelate financial and non-financial information supplied by different companies.
4. Manage information differentiating that which is important for decision-making.
5. Manage information, discerning that which is important for decision making.
6. Recognise audit reports in complex situation and evaluate them independently and ethically.
7. Students can communicate their conclusions and the knowledge and rationale underpinning these to specialist and non-specialist audiences clearly and unambiguously.
8. Use appropriate methodology to fulfil the research and development objectives of the Master's degree dissertation.

Content

The content of the TFM will depend on the topic selected by the student on the basis of the offer of topics offered through their tutor.

Methodology

The academic coordination of the master's degree will publish each academic year a list of possible TFM topics and act as tutor. The final assignment of the tutor will be made by the academic coordination of the master during the Before 2/28 the students will hold the first TFM planning meeting. During

of 3 work and follow-up meetings.

The student must deliver the TFM at the end of July or beginning of Sept
Additionally, the student must present the work through oral defense bef

"The proposed teaching methodology may undergo some modifications according to the restrictions imposed by the health authorities on on-campus courses".

The tutorial could be in a a seminary or on line

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			
meeting assignment	3	0.12	8
Type: Supervised			
follow-up meetings	6	0.24	5, 2, 1, 3
Type: Autonomous			
Carrying out and writing the work	30	1.2	5, 1, 7, 6
Reading of articles, legal texts and reports	50	2	8, 5
personal study	60	2.4	8, 5, 1

Assessment

The tutor will carry out the follow-up tutorials (a minimum of 4 tutorials) and will assess the work according to the
The evaluating court will assess the oral presentation and defense of the

"The proposed evaluation activities may undergo some changes according to the restrictions imposed by the health authorities on on-campus courses."

The tutorial could be in a a seminary or on line

Assessment Activities

Title	Weighting	Hours	ECTS	Learning Outcomes
presentation and defense of the work	50%	1	0.04	5, 4, 3, 7
tutor's assessment	50%	0	0	8, 2, 1, 3, 7, 6

Bibliography

depending on the theme of each TFM

Software

depending on the theme of each TFM