# UAB
## Universitat Autònoma de Barcelona

**Work Placement**

Code: 44448
ECTS Credits: 6

| Degree | Type | Year | Semester |
|---|---|---|---|
| 4317517 Account Auditing and Accounting | OT | 0 | 2 |

## Contact

Name: Xavier Sentis Ros

Email: xavier.sentis@uab.cat

## Teachers

Francesc Gomez Valls

## Use of Languages

Principal working language: spanish (spa)

## Prerequisites

It is not necessary any prerequisite to study this subject.

## Objectives and Contextualisation

These practices have a double aim. By a part facilitate that the student can put in practice the countable knowledges, fiscal and of audit purchased during the first period of the master and, by another, put to the student in contact with the practical reality of the professional exercise in the field of the accounting, the taxation and the audit of accounts.

These practices are directed to that the student carries out tasks of support in the signatures of audit (preparation of papers of work, etc) and, in case of dispatches of countable advice-public prosecutor the collaboration in the preparation of countable and fiscal closings.

## Competences

- Apply the technical auditing rules to the auditing of individual and consolidated annual accounts, and to other processes and operations that must be audited.
- That students are able to integrate knowledge and handle complexity and formulate judgments based on information that was incomplete or limited, include reflecting on social and ethical responsibilities linked to the application of their knowledge and judgments.
- Work in multidisciplinary teams and adapt to changing environments.

## Learning Outcomes

1. Carry out auditing tasks in multidisciplinary teams and different company contexts.
2. Recognise the differences between the audits of general organisations and those of companies in regulated sectors.
3. That students are able to integrate knowledge and handle complexity and formulate judgments based on information that was incomplete or limited, include reflecting on social and ethical responsibilities linked to the application of their knowledge and judgments.

4. Work in multidisciplinary teams and adapt to changing environments.

## Content

The content of the practicum will vary and will depend on the host company. In any case, the academic tutor will ̇

review the activities carried out by 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.

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.

"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 | | | |
| Tutorial with UAB teacher | 2 | 0.08 | 2 |
| Type: Supervised | | | |
| field work on company visits | 146 | 5.84 | 1, 3, 2, 4 |
| Type: Autonomous | | | |
| Written report | 2 | 0.08 | 3 |

## 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%

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

## Assessment Activities

| Title | Weighting | Hours | ECTS | Learning Outcomes |
|---|---|---|---|---|
| Report of student | 60% | 0 | 0 | 1, 3, 2, 4 |
| UAB tutor report | 20% | 0 | 0 | 3 |
| company tutor report | 20% | 0 | 0 | 3, 4 |

## Bibliography

Depending on the practicum

## Software

depends on the assigned practicum