

Internal and Performance Audit I

Code: 100527
ECTS Credits: 6

2025/2026

Degree	Type	Year
Labour Relations	OT	4

Contact

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Teaching groups languages

You can view this information at the [end](#) of this document.

Prerequisites

The adequate follow-up of this subject requires having obtained knowledge about Accounting, Economics of the Company and Organization of companies of previous subjects in the curriculum of the degree.

Objectives and Contextualisation

With this course we try to introduce the students to the new human resources management where the adaptation and flexibility of the workers to the new economic, organizational and strategic structures is basic and it will be more in the very near future because the situations the company faces are increasingly changing, demanding more and more an increase in its productivity and economic efficiency. This new management would begin with the not easy change of consideration of the workers who will be considered human capital in the full sense of the term.

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: the accounting information system and the social to the company. Origins and objectives of the accounting of RRHH. Research in HR accounting.

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 social and labor audit.

Partial audits: remunerations, distribution of work time, training, occupational risk, etc.

PRACTICAL PROGRAM

A) BRIEF REVIEW OF FINANCIAL ACCOUNTING.

B) Application of the accounting and social information system of the company:

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

Activities and Methodology

Title	Hours	ECTS	Learning Outcomes
Type: Directed			
Practice classes	25	1	10, 2, 17, 5, 6, 1, 4, 8, 9, 14, 3, 11, 12, 13, 18, 19
Seminars	22	0.88	10, 2, 6, 4, 15
Theory classes	22	0.88	2, 5, 6, 4, 14
Type: Supervised			
Tutorials and monitoring	2	0.08	2, 5, 6, 4, 14
Type: Autonomous			
Preparation of practical exercises and cases	79	3.16	10, 2, 5, 6, 4, 8, 9, 14, 3, 11, 12, 13, 18, 19

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 and fundamental notions of the subject. To facilitate their learning, the necessary practical applications will be made.

2.1 Work sessions focused on exercises and / or discussion of practical cases preferably in groups:

2.2 Work sessions focused on exercises and / or discussion of practical cases preferably in groups:

The methodology of the case will be used to better understand the different theoretical concepts worked on in the lectures.

Various support activities: With the aim of bringing the student to the world of the company during the course will be proposed reading articles in the press and / or specialized magazines where news related to the concepts working on the subject.

Face-to-face tutorials: The student will have a few hours where the teachers of the subject can help him / her to solve the doubts that arise in the study of the subject and in the resolution of problems.

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.

Assessment

Continous Assessment Activities

Title	Weighting	Hours	ECTS	Learning Outcomes
Attendance and active participation in classes, exercices and cases	30%	0	0	10, 2, 17, 5, 6, 16, 1, 4, 8, 9, 14, 15, 3, 7, 11, 12, 13, 18, 19
Final exam	40%	0	0	2, 5, 6, 4, 14
Mid-term exam	30%	0	0	2, 5, 6, 4, 14

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 the attendance to the class and the realization of the practical cases and activities programmed during the course for each one of the subjects. Throughout the course all these aspects and that will result in a grade that will represent 30% of the final grade of the course
2. Partial test In the middle of the course there will be an exam on contents taught until then. The grade of this intermittent test will represent 30% of the final grade of the course.
3. Final exam. The student will be evaluated based on the global contents of the course and the final exam grade will represent 40% of the final grade of the course.

To pass the subject, the weighted average of the three previous grades must be equal to or greater than 5. It is considered a student as not presented who did not participate in the head of the evaluation activities.

At the end of the course each professor will publish the final grades and the day, time and place of review of the exam.

In case of a grade lower than 3, the student will have to redo the subject in the next course. There will be a re-evaluation by those students whose final grade is less than 5 but higher than 3. As a result of the re-evaluation the maximum grade for the subject will be 5. This re-evaluation will consist, similar to the final exam , of an examination with an eminently practical content, in which exercises are exposed in which the students, in addition to applying the methods of social and labor audit, will have to make a diagnosis and make recommendations that can serve as a base for the corrective action of the dysfunction that It is presented in the case study.

SINGLE ASSESSMENT

The single evaluation consists of the following activities and percentages:

- Theoretical exam : 30 %
- Practical exam : 40 %. To pass the course is mandatory to pass this exam.
- Completion and delivery of practical exercises 30 %

The single assessment will take place on the same date of the final exam for students who follow the continuous assessment.

Students will be assessable as long as they have carried out a set of activities whose weight is equivalent to a minimum of 2/3 of the subject's total grade. If the value of the activities carried out does not reach this threshold, the subject teacher may consider the student as non-evaluable"

Bibliography

RODRIGUEZ DEL PINO, JUAN ANTONIO (2018) " Tècniques d'auditoria sociolaboral: una mirada cap al futur de les organitzacions " EBOOK - UAB

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

Software

The subject does not require any specific software.

Groups and Languages

Please note that this information is provisional until 30 November 2025. You can check it through this [link](#). To consult the language you will need to enter the CODE of the subject.

Name	Group	Language	Semester	Turn
(PAUL) Classroom practices	51	Catalan	first semester	afternoon
(TE) Theory	51	Catalan	first semester	afternoon