

**Master's Degree Dissertation**

Code: 44447  
ECTS Credits: 6

**2025/2026**

Degree	Type	Year
Account Auditing and Accounting	TFE	1

## Contact

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## Teachers

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## Teaching groups languages

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

## 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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## Learning Outcomes

1. CA16 (Competence) Recognise audit reports in complex situations and assess them independently and ethically.
2. CA17 (Competence) Use appropriate methodology to conduct research and develop the objectives of the Master's Degree Dissertation.
3. KA13 (Knowledge) Establish a connection between the accounting processes that give rise to individual annual accounts in different sectors and situations.
4. SA15 (Skill) Classify financial and non-financial information provided by different companies.
5. SA16 (Skill) Compare the accounting processes followed by a group of companies to prepare consolidated accounts.

## 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.

## Activities and Methodology

Title	Hours	ECTS	Learning Outcomes
Type: Directed			
meeting assignment	3	0.12	CA16, CA17, KA13, SA15, SA16, CA16
Type: Supervised			
follow-up meetings	6	0.24	CA16, CA17, KA13, SA15, SA16, CA16
Type: Autonomous			

Carrying out and writing the work	30	1.2	CA16, CA17, KA13, SA15, SA16, CA16
personal study	60	2.4	CA16, CA17, KA13, SA15, SA16, CA16
Reading of articles, legal texts and reports	50	2	CA16, CA17, KA13, SA15, SA16, CA16

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 beginning of July or the end of July.  
Additionally, the student must present the work through oral defense before

"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 seminar or online

In this subject, the use of Artificial Intelligence (AI) technologies is not allowed in any of its phases. Any work that includes fragments generated with AI will be considered a lack of academic honesty and may lead to a partial or total penalty in the grade of the activity, or greater sanctions in serious cases.

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

### Continuous Assessment Activities

Title	Weighting	Hours	ECTS	Learning Outcomes
presentation and defense of the work	50%	1	0.04	CA16, CA17, KA13, SA15, SA16
tutor's assessment	50%	0	0	CA16, CA17, KA13, SA15, SA16

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

## **Bibliography**

depending on the theme of each TFM

## **Software**

depending on the theme of each TFM

## **Groups and Languages**

Name	Group	Language	Semester	Turn
(TE) Theory	1	Catalan/Spanish	second semester	morning-mixed