Academic Year/course: 2023/24

29026 - Efficient Auditing and Management

Syllabus Information

Academic year: 2023/24
Subject: 29026 - Efficient Auditing and Management
Faculty / School: 228 - Facultad de Empresa y Gestión Pública
Degree: 429 - Degree in Public Management and Administration
ECTS: 6.0
Year: 4
Semester: First semester
Subject type: Optional
Module:

1. General information

The goal of this subject is to show and learn the techniques and tools used in contemporary public management, and the processes of both internal and external control of the public sector in order to achieve greater efficiency in spending and in the management of available resources.

These approaches and goals are aligned with the Sustainable Development Goals (SDGs) of the United Nations Agenda 2030 United Nations, in such a way that the acquisition of the learning results of the subject will contribute to the achievement of the following objective 4.4 and 4.7 of Goal 4 and objectives 17.13, 17.14, 17.15 and 17.7 of Goal 17.

2. Learning results

1. Identifying and obtaining evidence of the degree of efficiency in public management.

2. Assessment of the efficiency in the management of the different public services.

3. Knowledge of new public management tools that improve efficiency in the use of public resources, maintaining equity, impartiality, objectivity and transparency.

4. Ability to estimate the demand for public services and make complex decisions based on the analysis of available information.

5. Understanding and implementation of public sector control mechanisms and audit types and procedures.

6. Knowledge and application of the main auditing techniques.

7. Knowledge of the process of planning and carrying out an audit work.

8. Preparation and interpretation of an audit report.

3. Syllabus

Unit 1. Public management and efficiency.

Unit 2. Innovations in public management.

Unit 3. Evaluation of public policies.

Unit 4. Management control in the Public Administration.

Unit 5. Auditing standards for the annual accounts. Types of audits.

Unit 6. Audit planning.

Unit 7. Relative importance and risk. Work programs.

Unit 8. The audit report.

4. Academic activities

4.1. FACE-TO-FACE ACADEMIC ACTIVITIES

Master class: 30 hours (theoretical-practical sessions in which the contents of the subject will be explained).

Practical exercises: 30 hours (problem solving and case studies, assignments, face-to-face tutorials and field visits to).

Personal study and preparation of practical assignments: 85 hours.

Assessment tests. 5 hours.

4.2. VIRTUAL ACADEMIC ACTIVITIES

Synchronous and asynchronous activities: 15 hours (theoretical-practical sessions [videoconferences and/or learning pills] at where the contents of the subject will be explained).

Distance learning activities: 15 hours (virtual network work or activities on the Moodle platform or online tutorials).

Personal study and preparation of practical assignments: 115 hours.

Assessment tests. 5 hours.

5. Assessment system

5.1. PRESENCE-BASED MODALITY

In the first call there are two evaluation systems for both face-to-face and virtual students:

5.1.1. Continuous evaluation: Individual completion and discussion in class of a series of theoretical and practical questions.

The evaluation criteria will take into account the ability to apply the contents of the subject to the subject matter, the rigor of the documentation, the capacity for autonomous reasoning and the absence of formal errors.

The final grade will be obtained by the average grade of all the papers presented. In order to mediate, all the proposed practices must be submitted to and a minimum of 4 out of 10 points must be obtained in each one of them.

5.1.2. Global test: individual written test of short questions. The final grade will represent 100% of the grade (up to a maximum of 10 points).

In the second call, the evaluation will be carried out by means of a global test that will have the same structure as in the first call first call.

5.2. VIRTUAL MODE

The only difference between the face-to-face and virtual modality is that the continuous evaluation will be done online through the digital teaching ring (ADD) with videoconferencing tools, assignments and quizzes in Moodle.