

61457 - Information Technology and Computer Systems

Syllabus Information

Academic year: 2024/25

Subject: 61457 - Information Technology and Computer Systems

Faculty / School: 109 - Facultad de Economía y Empresa

Degree: 545 - Master's in Auditing

ECTS: 3.0

Year: 1

Semester: First semester

Subject type: Compulsory

Module:

1. General information

The purpose of the Master's Degree in Auditing is for students to specialize themselves in the field of Accounts Audit. This profession requires the use of both generic (word, excel...) and specific (management programs) computer tools.

In this context, the objective of the subject is the knowledge and use of computer tools necessary for the professional practice of account auditing.

Attendance and active participation in class is required in order to achieve the learning objectives.

Continued study and completion of the various programmed activities are recommended to facilitate understanding of the subject.

These approaches and objectives are aligned with the following Sustainable Development Goals (SDGs) of the United Nations Agenda 2030 (<https://www.un.org/sustainabledevelopment/es/>), so that the acquisition of the learning results of the subject provides training and competence to contribute to some extent to the achievement of targets 4.4 of Goal 4 and 16.6 of Goal 16.

2. Learning results

- To know how the main management accounting and auditing programs work.
- To identify the difficulties that automated environments entail for the correct development of the audit work.

Accounting information is usually computerized, and students must know how to manage in different environments in order to be able to carry out their review work.

3. Syllabus

1. Introduction to auditing software.
2. Audit of fixed assets: intangible and tangible fixed assets.
3. Audit of financing sources: grants, loans, financial leases.
4. Stock auditing: inventories and cut-off of operations.
5. Audit of accounts receivable.
6. Audit of financial investments.
7. Treasury audit.
8. Audit of personnel expenses.
9. Final work and audit report

4. Academic activities

The learning methodology consists mainly of solving practical case studies.

Main training activities:

- **Presentation and study of case studies:** analysis of the theoretical and regulatory contents required (10 classroom hours).
- **Reading and study of the main** or complementary material provided. (10 hours of non-attendance).
- **Group work** based on the practical application of the subject's content. This is a mixed activity since it includes preparation by the group and discussion in the classroom. (30 hours, 20 thereof are face to face).
- **Report writing and preparation** (25 hours of non-classroom hours).

5. Assessment system

In the FIRST CALL there are two assessment systems:

1. **CONTINUOUS ASSESSMENT:** Continuous assessment requires attendance and active participation in classes and other scheduled activities.

The grade for continuous assessment will be obtained by applying the following weightings:

- (30%) Class attendance and participation in the proposed activities.
- (30%) Delivery and presentation of work in class (audit memorandum) with the help of the available audit management programs.
- (40%) Written tests to assess the degree of achievement of specific competencies (audit report writing).

2. **OVERALL ASSESSMENT:** students who do not opt for continuous assessment, do not pass the subject according to this system or would like to improve their grade are entitled to take an overall test. In any case, the best of the grades obtained will prevail.

The overall test will consist of solving a practical case of audit, including the necessary paperwork, writing of a memorandum of conclusions and drafting of the audit report. For this purpose, the student will have the support of the computer programs used in the subject.

The exam will represent 100 percent of the final grade for the subject.

In the **SECOND CALL** the assessment will be carried out according to the **OVERALL ASSESSMENT** system.

6. Sustainable Development Goals

4 - Quality Education

16 - Peace, Justice and Strong Institutions