

29026 - Efficient Auditing and Management

Syllabus Information

Academic Year: 2019/20

Subject: 29026 - Efficient Auditing and Management

Faculty / School: 228 -

Degree: 429 - Degree in Public Management and Administration

ECTS: 6.0

Year: 4

Semester: First semester

Subject Type: Optional

Module: ---

1.General information

1.1.Aims of the course

1.2.Context and importance of this course in the degree

1.3.Recommendations to take this course

2.Learning goals

2.1.Competences

2.2.Learning goals

2.3.Importance of learning goals

3.Assessment (1st and 2nd call)

3.1.Assessment tasks (description of tasks, marking system and assessment criteria)

4.Methodology, learning tasks, syllabus and resources

4.1.Methodological overview

The methodology followed in this course is oriented towards the achievement of the learning objectives. It is based on expository didactic techniques and participatory techniques that favor the acquisition of theory concepts and the development of the learning process, allowing the teacher to realize the problems and concerns that may arise in the various topics. A wide range of teaching and learning tasks are implemented, such as theory sessions, practice sessions and tutorials.

4.2.Learning tasks

This 6 ECTS course is organized as follows:

- **Theory sessions** (38 hours). these will consist of lectures, in which the fundamental concepts of the topics of the programme will be explained by the teacher.
- **Practice sessions** (22 hours). They will involve two kinds of activities:
 - Activities to learn theoretical concepts involving the active participation of the students, because they will apply already acquired knowledge to the understanding of new concepts.
 - Resolution of practical exercises.
- **Tutorials** (8 hours). They allow a more direct and personal support to students in order to answer questions about

the contents of the subject and guide them in their studies and in the resolution of exercises. These tutorials may be individual or in a group.

- **Autonomous work and study** (79 hours).
- **Exams** (3 hours).

4.3.Syllabus

This course will address the following topics:

- **Topic 1.** Public management and efficiency.
- **Topic 2.** Innovations in public management.
- **Topic 3.** The evaluation of public policies.
- **Topic 4.** Audit and control in Public Management.
- **Topic 5.** Audit law. Annual Accounts and Types of Audit.
- **Topic 6.** Audit Planning.
- **Topic 7.** Principle of Importance and audit risk.
- **Topic 8.** Audit Report.

4.4.Course planning and calendar

Further information concerning the timetable, classroom, office hours, assessment dates and other details regarding this course will be provided on the first day of class or please refer to the Facultad de Empresa y Gestión Pública website and Moodle.

4.5.Bibliography and recommended resources