

## 29026 - Efficient Auditing and Management

### Información del Plan Docente

Academic Year	2017/18
Faculty / School	228 - Facultad de Empresa y Gestión Pública
Degree	429 - Degree in Public Management and Administration
ECTS	6.0
Year	4
Semester	Indeterminate
Subject Type	Optional
Module	---

### **1.General information**

#### **1.1.Introduction**

#### **1.2.Recommendations to take this course**

#### **1.3.Context and importance of this course in the degree**

#### **1.4.Activities and key dates**

### **2.Learning goals**

#### **2.1.Learning goals**

#### **2.2.Importance of learning goals**

### **3.Aims of the course and competences**

#### **3.1.Aims of the course**

#### **3.2.Competences**

### **4.Assessment (1st and 2nd call)**

#### **4.1.Assessment tasks (description of tasks, marking system and assessment criteria)**

### **5.Methodology, learning tasks, syllabus and resources**

#### **5.1.Methodological overview**

The learning process that has been designed for this course is based on the following activities:

In the process of learning, different teaching methods will be used: expository didactic techniques for the theoretical classes and more participatory techniques will also be used. This second type of activities allows student involvement in

## **29026 - Efficient Auditing and Management**

the learning process and allows the teacher to realise the problems and concerns that may arise in the various topics.

In addition to the scheduled classes, the student must make an effort to study and be familiar with the basic content of the course.

### **5.2.Learning tasks**

**The programme offered to the students to help them achieve the learning results includes the following activities:**

**1:** Theoretical Classes: these will consist of lectures, in which the fundamental concepts of the topics of the programme will be explained by the teacher.

**2:** Practical Classes: two kind of activities will be used:

- Activities to learn theoretical concepts but with the active participation of the students, because they will apply already acquired knowledge to the understanding of new concepts.
- Resolution of practical exercises.

**3:** Tutorials: 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.

### **5.3.Syllabus**

Lesson 1.Public management and efficiency

Lesson 2.Innovations in public management

Lesson 3.The evaluation of public policies

Lesson 4. Audit and control in Public Management

Lesson 5. Audit law. Annual Accounts and Types of Audit.

Lesson 6. Audit Planning.

Lesson 7. Principle of Importance and audit risk.

Lesson 8. Audit Report.

### **5.4.Course planning and calendar**

The schedule of the theoretical and practical classes and other activities will be communicated by the teacher and

through the adequate channels.

Working time (in hours):

Attendance to theoretical classes: 38

Attendance to practical classes: 22

Tutoring assistance: 8

Preparation of theoretical works: 22

Preparation of practical works: 15

Preparation of theoretical classes: 15

Preparation of practical classes: 12

Exam Preparation: 15

Testing: 3

Total student work: 150 (6 ECTS)

## 5.5. Bibliography and recommended resources

[BB: Basic bibliography / BC: Complementary bibliography]

- |           |  |
|-----------|--|
| <b>BB</b> | Cañibano Calvo, Leandro. Curso de auditoría contable / Leandro Cañibano Calvo ; con la colaboración de Alejandro Arráez... [et. al.] Madrid : Pirámide, D.L.2001   |
| <b>BB</b> | Economía de la gestión pública : cuestiones fundamentales / [directores] Emilio Albi Ibáñez, Jorge Onrubia Fernández . Madrid : Editorial Universitaria Ramón Areces, D.L. 2015  |
| <b>BB</b> | España. Ministerio de Economía y Hacienda. Plan General de Contabilidad Pública 2010: orden EHA/ 1.037/2010, de 13 de abril / prólogo de Daniel Carrasco Díaz Madrid : Pirámide, D.L. 2010   |
| <b>BB</b> | Intervención General de la Administración del Estado (IGAE), (1992): Manual de Auditoría Financiera; Ministerio de Economía y Hacienda, Madrid   |
| <b>BB</b> | La Acción y los retos del sector público : una aproximación / M Concepción González Rabanal (coordinadora) ; José Manuel Guirola López...[et al.] . - 2ª ed. corr. y ampl. Madrid : DELTA, D.L.2008  |
| <b>BB</b> | Los nuevos instrumentos de la gestión pública / Guillem López Casanovas (director) ... [et al.] Barcelona : La Caixa, D.L. 2003  |
| <b>BB</b> | Pina Martínez, Vicente. Análisis de la información externa, financiera y de gestión, de las administraciones públicas : incluye casos prácticos / Vicente Pina Martínez, Lourdes Torres Pradas . - 2a. ed. act. Madrid : Instituto de Contabilidad y Auditoría de Cuentas , D. L. 1999 |
| <b>BB</b> | Prats i Català , Joan. De la burocracia al   |

## 29026 - Efficient Auditing and Management

- "management", del "management" a la burocracia : las transformaciones de las administraciones públicas de nuestro tiempo / Juan Prats i Català . - 1ª ed. Madrid : Instituto Nacional de Administración Pública, 2005
- BB** Torres Pradas, Lourdes. Auditoría de entidades locales / preparado por Lourdes Torres Pradas e Ignacio Cabeza del Salvador Madrid : Instituto de Auditores-Censores Jurados de Cuentas de España, D.L. 1995
- BC** Albi Ibañez, Emilio. Gestión pública : fundamentos, técnicas y casos / Emilio Albi, José Manuel González-Páramo, Guillem López Casasnovas . - 1a ed. Barcelona : Ariel, 1997
- BC** La nueva administración pública / Rafael Bañón y Ernesto Carrillo (comps.) . - [1a. ed.] Madrid : Alianza, D.L. 1997
- BC** Rus, Ginés de. Análisis coste-beneficio : evaluación económica de políticas y proyectos de inversión / Ginés de Rus . 3ª ed. act. Barcelona : Ariel, 2008

### LISTADO DE URLs:

Agencia Estatal de Evaluación de las Políticas Públicas y la calidad de los Servicios (2015): Guía práctica para el diseño y la realización de evaluaciones de políticas públicas.

[[http://www.aeval.es/export/sites/aeval/comun/pdf/evaluaciones/Guia\\_Evaluacion.pdf](http://www.aeval.es/export/sites/aeval/comun/pdf/evaluaciones/Guia_Evaluacion.pdf)]

European Court of Auditors: Manual auditoria de Gestión (Performance audit manual)

[[http://www.eca.europa.eu/Lists/ECADocuments/PERF\\_AUDIT\\_MANUAL/PERF\\_AUDIT\\_MANUAL.pdf](http://www.eca.europa.eu/Lists/ECADocuments/PERF_AUDIT_MANUAL/PERF_AUDIT_MANUAL.pdf)]

Fiscalización de cuentas públicas

[<http://fiscalizacion.es/>]

Instituto Catalán de Evaluación de Políticas Públicas. Guía evaluación económica (2009).

[[http://www.ivalua.cat/documents/1/19\\_03\\_2010\\_13\\_29\\_51\\_Guia6\\_Economica.pdf](http://www.ivalua.cat/documents/1/19_03_2010_13_29_51_Guia6_Economica.pdf)]

International Federation of Accountants (2008): Hanbook of international auditing, assurance, and ethics Pronouncements 2008 edition

[<http://www.ifac.org/>]

La función evaluadora. Principios orientadores y directrices de actuación en la evaluación de políticas y programas

[[http://www.aeval.es/export/sites/aeval/comun/pdf/actualidad/Funcion\\_evaluadora.pdf](http://www.aeval.es/export/sites/aeval/comun/pdf/actualidad/Funcion_evaluadora.pdf)]

Orden EHA/1037/2010, de 13 de abril;

Plan General de Contabilidad Pública 2010

[<http://www.boe.es/boe/dias/2010/04/28/pdfs/BOE-A-2010-6710.pdf>]