

**COURSE DATA****Data Subject**

<b>Code</b>	33561
<b>Name</b>	Auditing techniques
<b>Cycle</b>	Grade
<b>ECTS Credits</b>	6.0
<b>Academic year</b>	2023 - 2024

**Study (s)**

<b>Degree</b>	<b>Center</b>	<b>Acad. year</b>	<b>Period</b>
1309 - Degree in Labour Relations and Human Resources	Faculty of Social Sciences	3	First term

**Subject-matter**

<b>Degree</b>	<b>Subject-matter</b>	<b>Character</b>
1309 - Degree in Labour Relations and Human Resources	9 - Audit techniques	Obligatory

**Coordination**

<b>Name</b>	<b>Department</b>
CALVO PALOMARES, RICARDO JUAN	330 - Sociology and Social Anthropology

**SUMMARY**

The degree in Labor Relations and Human Resources is directed to the acquisition of theoretical and empirical knowledge needed to understand the comprehensive and integrated manner the complexity and the dynamic and interrelated nature of human work, according to their legal perspectives, organizational, sociological, economic, psychological and historical.

Thus, framed in a multidisciplinary degree that combines knowledge from different and varied subjects, the subject of audit techniques has required every six months and is taught in the third year of the Degree in Industrial Relations and Human Resources. This subject has 6 ECTS credits. Whereas each ECTS credit equals 25 hours of student work, the total amount of work that the student is this course is 150.

The course content is essential in the formation of the students while giving them a working knowledge of different methods and techniques to audit the system of industrial relations and human resources. If for exploring social reality are necessary notions and techniques of research methodology, it is clear that when it comes to auditing requires more extensive training to respond to its fundamental purpose: the assessment, monitoring and control of the process applied the human factor. Therefore, the evaluation of



human capital management not only contributes to the Labor Relations and Human Resources thinking before acting, but also during and after the intervention, which is especially useful as it allows to generate his own theories and methodologies from the analysis and practical reflection.

Also, the content of this course contributes to the comprehensive training required of professionals in labor relations and human resources for not only expertise, but also to know the social environment in which they work and to analyze it critically.

## PREVIOUS KNOWLEDGE

### Relationship to other subjects of the same degree

There are no specified enrollment restrictions with other subjects of the curriculum.

### Other requirements

Relationship with other subjects of the same degree

No enrolment restrictions have been specified.

Other types of prerequisites

Previous and basic knowledge on social investigation techniques are necessary. Completion of the second-year subjects Quantitative Techniques and Qualitative Techniques is therefore required.

## OUTCOMES

### 1309 - Degree in Labour Relations and Human Resources

- Students must have acquired knowledge and understanding in a specific field of study, on the basis of general secondary education and at a level that includes mainly knowledge drawn from advanced textbooks, but also some cutting-edge knowledge in their field of study.
- Students must be able to apply their knowledge to their work or vocation in a professional manner and have acquired the competences required for the preparation and defence of arguments and for problem solving in their field of study.
- Students must have the ability to gather and interpret relevant data (usually in their field of study) to make judgements that take relevant social, scientific or ethical issues into consideration.
- Students must be able to communicate information, ideas, problems and solutions to both expert and lay audiences.
- Students must have developed the learning skills needed to undertake further study with a high degree of autonomy.
- Be able to learn independently and develop initiative and entrepreneurship.
- Be able to organise and plan.
- Be able to manage information and to write and formalise reports and documents.



- Be able to analyse, synthesise and reason critically.
- Be able to solve problems, apply knowledge to practice and develop motivation for quality.
- Be able to communicate orally and in writing.
- Be able to use new information and communication technologies.
- Be able to work in a team.
- Respect and promote the principles of fundamental rights, gender equality, equal opportunities and non-discrimination, democratic values and sustainability.
- Know and apply the principles of the professional code of ethics.
- Know the techniques of social investigation and labour audit.
- Be able to interrelate the knowledge from the different academic disciplines that analyse the work environment.
- Analyse and evaluate the factors that determine inequalities in the world of work.
- Be able to select and manage social and labour information and documentation.
- Be able to advise on and deal with occupational health and safety matters.
- Be able to perform analyses and make decisions regarding organisational structure and work organisation.
- Be able to advise and make decisions on human resource management concerning remuneration policy, personnel selection policy and staff design.
- Be able to apply social investigation techniques to the work environment.
- Be able to apply the different techniques of social and occupational evaluation and audit.

## LEARNING OUTCOMES

The aim of this course is for students to acquire the knowledge, skills and abilities needed to design and develop a socio-occupational audit in the field of labour relations and human resources. This objective is achieved through the provision of knowledge on the contents of the socio-occupational audit and with different auditing methods and techniques and their application to the working situation. Therefore, students will receive a basic theoretical training combined with a highly practical education, being both perspectives continuous and complementary.

The following training objectives have been established in order to attain the general objective:

### KNOWLEDGE:

- Show how socio-occupational audits can lead professionals to a better understanding of the problems and situations they face on a regular basis.



- Know and understand the issues that socio-occupational audits should cover.
- Know and understand the basic concepts of the socio-occupational auditing methodology.
- Understand the different phases of socio-occupational auditing and know how to face the processes needed to complete each of them.
- Learn the techniques applied to socio-occupational auditing and their areas of expertise within the company.

#### SKILLS:

- Work in teams, a characteristic aspect of the auditing process, and develop collaboration, consensus, conflict resolution skills and respect for the views of other members.
- Develop the ability to observe social reality and learn to distance themselves from prior judgment that organizes social experience in the daily life of the company.
- Learn to work independently by reading, searching for information, selecting materials, etc.
- Learn to argue and defend previous opinions.
- Present the results of an assignment in public, discuss them and listen to suggestions and criticisms provided by fellow students.
- Foster the capacity for critical reflection on social reality in which professionals perform their work.
- Develop attitudes and values which lead to an improvement in ethical behaviour within the development of the auditing process.

In order to achieve them, students will need to develop the following COMPETENCES: - Understand the concepts, characteristics and typology of socio-occupational auditing.

- Understand the legal framework and the applicable rules regarding auditing and its typology.
- Ability to identify and analyze the causes for an audit.
- Ability to identify elements, stakeholders and internal and external processes necessary for the auditing management.
- Ability to apply the methods, techniques and specific auditing tools in relation to the different areas audited.
- Ability to plan and design applied auditing models.
- Ability to give advice on the selection and implementation of auditing systems.



In short, the purpose of course is for students to discover the importance and need for assessing, monitoring and controlling professional performance; to become familiar with the basic concepts of the socio-occupational auditing methodology; to see it as a process; know the diversity of methods and techniques available for its completion and be capable of both carrying out a socio-occupational audit and interpreting it.

## WORKLOAD

ACTIVITY	Hours	% To be attended
Theoretical and practical classes	60,00	100
Attendance at events and external activities	5,00	0
Development of group work	35,00	0
Development of individual work	10,00	0
Study and independent work	5,00	0
Readings supplementary material	4,00	0
Preparing lectures	6,00	0
Preparation of practical classes and problem	9,00	0
Resolution of case studies	15,00	0
Resolution of online questionnaires	1,00	0
<b>TOTAL</b>	<b>150,00</b>	

## TEACHING METHODOLOGY

The teaching methodology will combine both theoretical and practical training activities; tutoring, and those that include study, assessment and both group and individual work.

The distribution of activities is as follows:

- Expository type activities: theoretical presentations, seminars and presentation of papers account for approximately 30% of the final grade, worth 1.8 credits.
- Practical activities: resolution of cases, classroom practices, IT applications, workshops and external activities account for approximately 25% of the final grade, worth 1.5 credits.
- Group work activities, study, individual work and assessment account for approximately 45% of the final grade, worth 2.7 credits.





The distribution of the activities is the following:

1) Theoretical contents:

Teachers will present the most relevant concepts for each topic, provide diagrams and ask questions that will be explained and worked on in class.

Students will prepare the class as follows:

- a. Reading the materials for each lesson in advance (as specified by the teacher).
- b. Extracting the fundamental concepts.
- c. Drafting the reports for said topics.

2) Practical contents:

Practical lessons will be participative in order to encourage communication between teacher and students and among students, and to promote responsibility in the learning process.

Practical work will be carried out in groups to encourage research, analysis and assimilation of information, and to foster relationships and share problems and solutions.

In addition to the practical activities related to thematic units proposed in some lessons, or practices related to the use of databases and software for data analysis, the major part of the practical activities will consist in a research group project presented in class. For the implementation of this project, students will have time to carry out field work outside the classroom.

3) Reading: The teacher will provide a list of research articles, both quantitative and qualitative, for students to choose one for reading and subsequent work. In addition, students must complete the information covered in class with the reading materials.

4) Seminars and activities. These seminars and activities are complementary to some lessons on the agenda.

Professionals and experts may attend lectures and round tables.

5) Tutorials. In addition to the tutorials used by students for consulting and doubts, there will be scheduled group tutorials in order to carry out a detailed monitoring of the various activities that comprise the learning process, and to facilitate the use of resources and tools needed to explore and develop new knowledge and skills.



## EVALUATION

Evaluation criteria:

- a) The theoretical knowledge will have a weight in the final grade of the subject of 50%. This knowledge will be evaluated through a final test and the completion of a scientific test of some of the items on the agenda proposed by the teaching staff.
- b) The practical part of the subject (50%) will consist of carrying out practical activities proposed in the classroom (students will have to actively participate in practices, lectures, activities proposed by teachers) and in carrying out a course of audit -practical written work to be delivered at the end of the term.

To pass, the student will have to pass a minimum grade of 2.5 out of 5 in each of the two parts.

## REFERENCES

### Basic

- Del Bas, Emilio; Calvo, Ricard y García, María Ángeles (2015): Auditoría Sociolaboral: Teoría y práctica de una herramienta para la gestión de los RRHH., Editorial Tirant Lo Blanch, Valencia.
- Rodríguez; Juan A.; Aguado, Juli A. y Calvo, Ricard (2020): Técnicas de auditoria sociolaboral: Observar el futuro de las organizaciones en perspectiva. Valencia. Ed. Tirant

### Additional

- Calvo, Ricard (2014): ¿Qué convierte una intervención de consultoría de recursos humanos en una auditoría sociolaboral? Una propuesta de requisitos, en Revista Capital Humano, núm. 289, pp. 72-77.
- Calvo, Ricard (2013): Auditorías sociolaborales: una apuesta necesaria para la gestión de los RRHH del siglo XXI, ponencia presentada en el II Congreso Nacional de Auditorías Sociolaborales celebrado en Madrid, 6-7 junio de 2013. Publicado en la colección Cuadernos de Trabajo número 18 de CEAL, Asociación Española de Auditores Sociolaborales (texto disponible <http://auditoressociolaborales.com/documentacion.php#>)
- Calvo, Ricard y Rodríguez, Juan (2014): La auditoría sociolaboral: una herramienta por descubrir (y utilizar), en Lan Harremanak-Revista de Relaciones Laborales, núm. 30 (I-2014), pp. 71-93.
- Calvo, Ricard (2013): Auditorías sociolaborales: ¿por qué las organizaciones se resisten a llamarlo auditoria?, en Revista Capital Humano, núm. 274, pp. 38-41
- Del Bas, Emilio (2011): Guía de Auditoria laboral de legalidad. Ed. CISS, Madrid



- Fuentes, Fernando, Veroz, Ricardo y Morales, Antonio (2005): Introducción a la auditoría sociolaboral. Diego Marín Ediciones, Murcia.
- Torras, Eulàlia y Ribas, Jordi (coords.) (2005): Auditoría Sociolaboral I. UOC, Barcelona.
- Ciruela, Antonio M. (2009): La formación del capital humano como elemento de las cooperativas. Análisis de las necesidades formativas en las sociedades cooperativas mediante procesos de auditoría sociolaboral, en Revista CIRIEC-España Revista de Economía Pública, Social y Cooperativa, núm.64, pp. 85-104.
- De la Poza, José M. (1999): Principios de Auditoría Sociolaboral. Ed. Deusto, Madrid.
- Campamá, Guillermo (2006): Gestión de los recursos humanos. La auditoría sociolaboral, en Forum de Calidad, núm. 176, pp. 46-49.
- Vázquez-Bonome, Antonino y, García, Maria (2003): Tratado de auditoría laboral. Difusión Jurídica y Temas de Actualidad, Barcelona.
- Domínguez, Roberto y Revilla, Juan C. (2002): La auditoría sociolaboral como ámbito para una psicología social crítica, en Revista de psicología del trabajo y de las organizaciones, Vol. 18, num. 1, pp.75-94.
- Lado, Mario (2013): Introducción a la Auditoría Sociolaboral. Una perspectiva desde los Recursos Humanos. Bubok Publishing.
- Sanz Hernández, A. (2006): Herramientas para la investigación de lo social en las organizaciones. Mira editores, Zaragoza.
- Cantera, Francisco J. (1995): Del control externo a la auditoría de recursos humanos, en M. Ordoñez, La nueva gestión de los recursos humanos. Ed. Gestión 2000, Barcelona.
- Saitua, Ainhoa y Vázquez, Isabel (2001): "La auditoría estratégica de la función de recursos humanos", en Albizu, E. y Landeta, J. (2001) Dirección Estratégica de los Recursos Humanos. Editorial Pirámide, Madrid.
- Nevado-Peña, Domingo (1999): Control de la gestión social: La auditoría de los recursos humanos. Ediciones de la Universidad de Castilla-La Mancha. Cuenca.
- Gómez-Mejía, Luis, Balkin, David y Cardy, Robert (2008): Gestión de recursos humanos. Prentice Hall, Madrid.
- Quijano, Santiago y Navarro, José (1999): El ASH (Auditoría del Sistema Humano), los Modelos de Calidad, y la Evaluación Organizativa, en Revista de Psicología General y Aplicada. Vol. 52 (2-3), 301-328.
- Del Bas, Emilio y García Munguira, J. (2007): Practicum de auditoría laboral de legalidad. Ed. La Ley, Madrid.
- Hevia, Eduardo (1999): Concepto moderno de la auditoría interna. Edita Instituto de Auditores Internos de España, Madrid
- CEAL (2001): Normas técnicas sobre Auditoría Sociolaboral.