

## **COURSE DATA**

Data Subject	
Code	44402
Name	External internships: Management control
Cycle	Master's degree
ECTS Credits	18.0
Academic year	2021 - 2022

St	udy	/ (s)	١

Degree	Center	Acad.	Period
		year	
2206 - M.U. en Contabilidad, Auditoría y	Faculty of Economics	2	First term
Control de Gestión			

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Degree	Subject-matter	Character
2206 - M.U. en Contabilidad, Auditoría y	6 - Management control	Optional
Control de Gestión		

#### Coordination

Name	Department
ZORIO GRIMA, ANA	44 - Accountancy

## SUMMARY

The **external internship** course is oriented knowledge acquisition and practical skills required for professional practice performance and Controller; so that the student has access, knowledge and participate, as far as possible in the overall process of management control of an organization.

# **PREVIOUS KNOWLEDGE**

### Relationship to other subjects of the same degree

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



### Other requirements

No other requirements are described.

## **OUTCOMES**

### 2206 - M.U. en Contabilidad, Auditoría y Control de Gestión

- Students should apply acquired knowledge to solve problems in unfamiliar contexts within their field of study, including multidisciplinary scenarios.
- Students should be able to integrate knowledge and address the complexity of making informed judgments based on incomplete or limited information, including reflections on the social and ethical responsibilities associated with the application of their knowledge and judgments.
- Students should demonstrate self-directed learning skills for continued academic growth.
- Have critical and self-critical capacity.
- Desarrollo de la actitud ética y de responsabilidad social en el trabajo, respetando los derechos fundamentales y de igualdad, la accesibilidad y el medio ambiente, de acuerdo con los valores propios de una cultura de paz y de valores democráticos.
- Capacidad de búsqueda de información, análisis y síntesis.
- Capacidad de adaptación a nuevas situaciones y de resolución de problemas.
- Capacidad de organización y planificación del trabajo y los recursos.
- Capacidad de asumir responsabilidades y esfuerzo.
- Capacidad de trabajo en equipo y liderazgo.
- Capacidad de comunicación.

### LEARNING OUTCOMES

As learning outcomes, the student will be able to:

- Identify alternative control production factors by type of organization. Analyze contribution margins as a starting point for the study of the cost-volume-outcome relationship. Relate accounting strategic planning models. Calculate expected costs and relate to planning and control of internal activity. Identify new information needs that arise as a result of cultural changes in public policies and collective awareness, in general. To analyze the quality indicators, marketing and a half more significant for the process of decision-making environment.
- Understand and be able to apply financial tools and techniques available for the preparation, monitoring and control of the different elements that make up the operating finances of the company in an increasingly uncertain environment. Identify problems and propose solutions in different areas of operational management in the company. Select the most appropriate financial instruments for proper management of working capital. Adapting the financial strategy in the short term to the particularities of the company. Establish risk control mechanisms.



- Be able to analyze the opportunity or not to make a new hire. Using different selection techniques and their relevance (considering cost and reliability) to the profile of the position to be filled. Knowing how to guide the process of socialization of the new employee to avoid failure. To study costs and results of different recruitment policies. Diagnose training needs and defining training objectives. Saber link our initiatives with the programs offered by the environment. To manage the motivation of employees through different policies.
- To acquire knowledge, skills and practices required for the performance and the professional practice of controller; so that the student has access, knowledge and participate in the overall process of management control of an organization.

# **DESCRIPTION OF CONTENTS**

### 1. External internship

### **WORKLOAD**

ACTIVITY	Hours	% To be attended
Internship		100
Internship	400,00	0
Seguimiento y tutorización de Prácticas externas	50,00	0
TOTAL	450,00	:: IIII/AN /:

## **TEACHING METHODOLOGY**

MD2 - Individual study. The student is directed in learning-oriented activities, so that student activity focuses on research, location analysis, handling, processing and return of information. The preparation work for the study of the subject will focus on it.

MD3 - Tutoring. Both individually and in groups to solve problems and direct jobs. You can use the platform "Aula Virtual" of the University of Valencia to maintain contact with the teacher.

## **EVALUATION**

In external internship may only apply evaluation systems SE4 and SE5.

The evaluation of the practice will be based on two aspects, each with a specific weight in the final grade, being essential condition submitting a final report to pass the subject:



Report issued by the company tutor. This assessment will account for 50% of the final grade of practice.

Internship report. This part will mean 50% of the final grade. It shall be submitted by the student to the academic tutor, once the practice and within a maximum period of 10 days. The tutor has the power to request interim reports may be incorporated into the evaluation. Positively value the good presentation of memory and spelling mistakes, errors of writing and plagiarism will be penalized.

With all this documentation, the academic tutor will evaluate student practice, such assessment being reflected in their academic record.

### **REFERENCES**

#### **Basic**

Cada tutor recomendará las referencias apropiadas a las circunstancias especificas de cada práctica.
Each tutor recommend appropriate references to the specific circumstances of each internship.
Cada tutor recomanarà les referències apropiades a les circumstàncies específiques de cada pràctica.

## **ADDENDUM COVID-19**

This addendum will only be activated if the health situation requires so and with the prior agreement of the Governing Council

### **English version is not available**

Esta guía docente está programada para un contexto de modalidad presencial. Si en algún momento, a lo largo del curso, por causas justificadas y sobrevenidas no pudiera llevarse a cabo según lo previsto, el profesorado responsable comunicará a través ddel Aula virtual información más específica y detallada sobre los cambios que fuera oportuno realizar.