



IDENTIFYING DATA

Internal company control and simulation

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|---------------------|--|----------|------|------------|
| Subject | Internal company control and simulation | | | |
| Code | O04G020V01911 | | | |
| Study programme | (*)Grao en Administración e Dirección de Empresas | | | |
| Descriptors | ECTS Credits | Choose | Year | Quadmester |
| | 6 | Optional | 4th | 2nd |
| Teaching language | Spanish Galician | | | |
| Department | | | | |
| Coordinator | Domínguez Vila, Trinidad López-Valeiras Sampedro, Ernesto | | | |
| Lecturers | Domínguez Vila, Trinidad López-Valeiras Sampedro, Ernesto | | | |
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| Web | | | | |
| General description | (*)A materia pretende que o alumno simule o funcionamento dunha empresa e coñeza os instrumentos necesarios para poder dominar todos os aspectos relacionados cos sistemas de seguridade (preventivo) e supervisión (a posteriori) que ten a empresa para controlar o que ocorre nela. | | | |

Competencies

| | |
|------|--|
| Code | |
| B1 | Ability to analyse and synthesise |
| B2 | Critical and self-critical thinking |
| B3 | Skills related to the use of those computer applications used in business management |
| B5 | Oral and written communication skills. |
| B8 | Capable of fluent communication within the student's context including interpersonal skills such as active listening, negotiation, persuasion and presentation |
| B9 | Ability to work effectively within a team |
| B11 | Design global management projects or projects related to the functional areas within a company |
| B13 | Capacity for learning and independent work |
| B14 | Capacity to apply the theoretical and practical knowledge acquired in a specialised academic context |
| C1 | Acquire and understand knowledge regarding: the relationships between the different subsystems that make up the business system |
| C3 | Acquire and understand knowledge regarding: Internal aspects, functions and processes of organisations including their nature, structure, direction, operation and management |
| C4 | Acquire and understand knowledge regarding: The economic framework regulating business activities and the corresponding legislation |
| C5 | Acquire and understand knowledge regarding: The relationship between the business and its surroundings, evaluating its impact on business strategy, behaviour, management and sustainability |
| C6 | Acquire and understand knowledge regarding: The different processes, procedures and practices related to business management |
| C9 | Identify the generalities of the economic problems posed in companies, and know how to apply the main instruments available in order to address these problems |
| C10 | Assess the situation and foreseeable evolution of a company based on the relevant information records |
| C11 | Make strategic decisions using different types of business models |
| C12 | Solve problems effectively and make decisions using the appropriate quantitative and qualitative methods, including the identification, expression and solution of business problems |
| C13 | Mobility and adaptability to different contexts and situations |
| C14 | Draw up plans and policies in the different functional areas within organisations |

C16 Skills in looking for, identifying and interpreting sources of relevant economic information

- D1 Effective personal management in terms of time, planning and behaviour, motivation and initiative both as an individual and as a member of the business community
- D2 Capacity for leadership, including empathy with others
- D3 Responsibility and the capacity to take on commitments
- D4 Ethical commitment in work
- D5 Motivation for quality and continuous improvement

Learning outcomes

| Expected results from this subject | Training and Learning Results | | |
|---|---|-----|----|
| Control of the internal operation, especially of people's performance based on the knowledge of the quality of the current information system, detecting the possible weaknesses of the company | B1 | C1 | D1 |
| | B2 | C3 | D2 |
| | B3 | C4 | D3 |
| | B8 | C6 | D5 |
| | B13 | C10 | |
| | B14 | C11 | |
| Identify the elements, processes and strategies for the company and design plans that allow the use of decision making systems | | C12 | |
| | | C16 | |
| | B1 | C1 | D2 |
| | B3 | C3 | D4 |
| | B8 | C4 | D5 |
| | B13 | C5 | |
| | B14 | C6 | |
| | | C9 | |
| | | C10 | |
| | | C12 | |
| | C13 | | |
| | C14 | | |
| | C16 | | |
| Design plans that allow the use of decision making systems, of a systematic and immediate way. | B1 | C1 | D1 |
| | B2 | C3 | D2 |
| | B3 | C5 | D5 |
| | B5 | C6 | |
| | B8 | C10 | |
| | B9 | C11 | |
| | B11 | C12 | |
| | B14 | C14 | |
| | | C16 | |
| | Get communication resources, both oral and written, that allow to implement the capabilities, as well as manage elements of assertiveness that facilitate the work in group and the leadership. | B1 | C6 |
| B2 | | C14 | D2 |
| B5 | | | D5 |
| B8 | | | |
| B9 | | | |
| B13 | | | |
| B14 | | | |
| Recognise the users of the information and their particular informative needs | B1 | C1 | D1 |
| | B2 | C3 | D2 |
| | B3 | C4 | D3 |
| | B5 | C6 | D4 |
| | B8 | C10 | D5 |
| | B9 | C16 | |
| | B13 | | |
| | B14 | | |
| | | | |

Contents

| Topic | |
|---------------------------|--|
| BLOCK 1: INTERNAL CONTROL | CH 1. Nature of the Internal Control CH 2. The procedures of Internal Control CH 3. Diagram charts CH 4. COSO framework |
| BLOCK 2: SIMULATION | CH 5. Simulation models CH 6. Practical applications |

Planning

| | Class hours | Hours outside the classroom | Total hours |
|--|-------------|-----------------------------|-------------|
| | | | |

| | | | |
|------------------------------------|------|-------|-------|
| Master Session | 22.5 | 33.75 | 56.25 |
| Troubleshooting and / or exercises | 27.5 | 41.25 | 68.75 |
| Troubleshooting and / or exercises | 2.5 | 22.5 | 25 |

*The information in the planning table is for guidance only and does not take into account the heterogeneity of the students.

Methodologies

| | Description |
|------------------------------------|--|
| Master Session | Lecture in the classroom about the most notable contents and those of greater conceptual difficulty. |
| Troubleshooting and / or exercises | Proposal of theoretical and/or practical exercises to resolve by the student individually or in group. |

Personalized attention

| Methodologies | Description |
|------------------------------------|--|
| Troubleshooting and / or exercises | Proposal of theoretical and/or practical exercises to resolve by the student individually or in group. |

Assessment

| | Description | Qualification | Training and Learning Results | | |
|------------------------------------|--|---------------|---|--|----------------------------|
| Master Session | Evidences of the theoretical and practical learning through the realisation of activities in the classroom. | 15 | B1 B2 B3 B5 B8 B9 B11 B13 B14 | C1 C3 C4 C5 C6 C9 C10 C11 C12 C13 C14 C16 | D2 D3 D4 D5 |
| Troubleshooting and / or exercises | Evidence of practical learning through answering of the questions proposed student during the course, to consolidate the process of learning about a topic. | 25 | B1 B2 B5 B8 B9 B11 B13 B14 | C1 C3 C4 C5 C6 C9 C10 C11 C12 C13 C14 C16 | D1 D2 D3 D4 D5 |
| Troubleshooting and / or exercises | Resolution of one in-class tests, at the end of the semester, about the acquisition of the capabilities. A minimum level in theory and practical sections is required to pass the subject. | 60 | B1 B2 B3 B5 B8 B9 B11 B13 B14 | C1 C3 C4 C5 C6 C9 C10 C11 C12 C13 C14 C16 | D1 D2 D3 D4 D5 |

Other comments on the Evaluation

The description of this syllabus was developed for the on-campus modality.

The concretion of the activities to implement will depend to a large extent on the number of students in each group. This guide is subject to modifications along the course if necessary.

The dates and schedules of the evaluation exams were approved by Board of Faculty and are available on the website of the Faculty.

Inappropriate behavior, harmful and contrary to the coexistence and its correction can result in penalties.

Sources of information

Basic Bibliography

Amat, O., Campa, F., **Manual del Controller**, Profit Editorial, 2013

Barquero, M., **Manual práctico de Control Interno: Teoría y aplicación práctica**, Profit Editorial, 2013

COSO, **Internal Control - Integrated Framework**, 2013

Ríos, D., **Simulación: métodos y aplicaciones**, 2008

Complementary Bibliography

Ramón Poch, **Manual de Control Interno**, 3ª edición,

Aldrich, C., **The complete guide to simulations & serious games**, 2012

Álvarez de Novales, J.M., **Business games: juego de simulación para empresas**, 1992

Baum, M.; Dickerboom, J.; Hackstein, M.; Mehling, M., **Business simulation. Example of a reflection of a business simulation**, 2010

Bernal, J.J., **20 herramientas para la toma de decisiones**, 2007

Jensen, R., **Laboratorio de administración en empresas**, 1996

Wiston, W.L.; Albrigh, S.C., **Practical management science**, 2011

Recommendations
