



## IDENTIFYING DATA

### Business simulation and internal control

Subject	Business simulation and internal control			
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	Rodríguez de la Fuente, Marta López-Valeiras Sampedro, Ernesto			
Lecturers	Graña Álvarez, Roberto López-Valeiras Sampedro, Ernesto Rodríguez de la Fuente, Marta			
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General description	The objective of this subject is that the student simulate the operation of a company and know the necessary instruments to be able to dominate all the aspects related to the security systems (preventive) and supervision (ex-post) that the company has to control the operations involved in its business.			

## 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	D1
	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
Lecturing	22.5	33.75	56.25
Problem solving	27.5	41.25	68.75
Problem and/or exercise solving	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
Lecturing	Lecture in the classroom about the most notable contents and those of greater conceptual difficulty.
Problem solving	Proposal of theoretical and/or practical exercises to resolve by the student individually or in group.

### Personalized assistance

#### Methodologies Description

Problem solving	Proposal of theoretical and/or practical exercises to resolve by the student individually or in group.
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### Assessment

	Description	Qualification	Training and Learning Results
Lecturing	Evidences of the theoretical and practical learning through the realisation of activities in the classroom.	25	B1 C1 D2 B2 C3 D3 B3 C4 D4 B5 C5 D5 B8 C6 B9 C9 B11 C10 B13 C11 B14 C12 C13 C14 C16
Problem solving	Evidence of practical learning through answering of the questions proposed student during the course, to consolidate the process of learning about a topic.	35	B1 C1 D1 B2 C3 D2 B5 C4 D3 B8 C5 D4 B9 C6 D5 B11 C9 B13 C10 B14 C11 C12 C13 C14 C16
Problem and/or exercise solving	Resolution of one in-class tests about the acquisition of the capabilities. A minimum level in theory and practical sections is required to pass the subject.	40	B1 C1 D1 B2 C3 D2 B3 C4 D3 B5 C5 D4 B8 C6 D5 B9 C9 B11 C10 B13 C11 B14 C12 C13 C14 C16

### Other comments on the Evaluation

\* Students have the right to be evaluated in a continuous evaluation regime and to have global evaluation tests as an alternative.

\* The mark obtained by the student in continuous assessment will be valid for the calls that entitle the registration of each academic year.

\*The concretion of the activities to implement will depend to a large extent on the contingencies, number of students in

each group.

\* The dates and schedules of the evaluation exams (first and second call) were approved by Board of Faculty and are available on the website of the Faculty. In the event of conflict or disparity between the exam dates, those indicated on the FCETOU website will prevail.

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

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## 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

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## Recommendations

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## Contingency plan

### Description

=== EXCEPTIONAL PLANNING ===

Given the uncertain and unpredictable evolution of the health alert caused by COVID-19, the University of Vigo establishes an extraordinary planning that will be activated when the administrations and the institution itself determine it, considering safety, health and responsibility criteria both in distance and blended learning. These already planned measures guarantee, at the required time, the development of teaching in a more agile and effective way, as it is known in advance (or well in advance) by the students and teachers through the standardized tool.

=== ADAPTATION OF THE METHODOLOGIES ===

Tools: in the case of virtual teaching modality, teaching activities will be given through Campus Remoto and the platform FAITIC as reinforcement, without prejudice to other measures that can be adopted to guarantee the accessibility of the students to the educational contents.

Office hours: it can be made by electronic means (email, videoconference, forums FAITIC, ...). An appointment will be needed.

Methodologies: The "face-to-face" masterclass can be replaced by the resolution of cases and problems through videos with explanations and through the classes assigned in "the virtual classrooms".

Content: Modifications of the contents are not expected.

=== ADAPTATION OF THE EVALUATION ===

If the face-to-face evaluation is not possible, a virtual evaluation will be made.