



## IDENTIFYING DATA

### Business simulation and internal control

Subject	Business simulation and internal control			
Code	O04G020V01911			
Study programme	Grado en Administración y Dirección de Empresas			
Descriptors	ECTS Credits	Choose	Year	Quadmester
	6	Optional	4th	2nd
Teaching language	#EnglishFriendly Spanish Galician			
Department				
Coordinator	Rodríguez de la Fuente, Marta López-Valeiras Sampedro, Ernesto			
Lecturers	López-Valeiras Sampedro, Ernesto Rodríguez de la Fuente, Marta			
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Web				
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.			
	English Friendly subject: International students may request from the teachers: a) resources and bibliographic references in English, b) tutoring sessions in English, c) exams and assessments in English.			

## Training and Learning Results

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

### Expected results from this subject

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 B2 B3 B8 B13 B14	C1 C3 C4 C6 C10 C11 C12 C16	D1 D2 D3 D5
Identify the elements, processes and strategies for the company and design plans that allow the use of decision making systems	B1 B3 B8 B13 B14	C1 C3 C4 C5 C6 C9 C10 C12 C13 C14 C16	D2 D4 D5
Design plans that allow the use of decision making systems, of a systematic and immediate way.	B1 B2 B3 B5 B8 B9 B11 B14	C1 C3 C5 C6 C10 C11 C12 C14 C16	D1 D2 D5
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 B2 B5 B8 B9 B13 B14	C6 C14	D1 D2 D5
Recognise the users of the information and their particular informative needs	B1 B2 B3 B5 B8 B9 B13 B14	C1 C3 C4 C6 C10 C16	D1 D2 D3 D4 D5

### 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.

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 B2 B3 B5 B8 B9 B11 B13 B14	C1 C3 C4 C5 C6 C9 C10 C11 C12 C13 C14 C16	D2 D3 D4 D5
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 B2 B5 B8 B9 B11 B13 B14	C1 C3 C4 C5 C6 C9 C10 C11 C12 C13 C14 C16	D1 D2 D3 D4 D5
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 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 evaluation can be continuous (CA) or global (GA). It is presumed that the students will follow the CA system, unless they express their intention to opt for the GA. In the latter case, they must notify the second teacher or the procedure and the deadline established by the center.

□ Continuous Assessment: The CA activities to be carried out during the course will depend, to a large extent, on the

contingencies, the number of students, the means to work in groups, etc. The concretion of the thematic content of CA and its data will be published in Moovi. The CA testing calendar will be included in the schedule that will be published on the website of the FCETOU. It is necessary to obtain at least 50% of the value of each test to be able to continue in CA. The grade obtained by the student in CA will be valid for the calls that entitles students to enroll in each academic year.

□ Global Assessment: on the data of the official calls published in the FCETOU website, those students who opted for GA, will take an exam on all the subject (100% of the subject, worth 10 points).

□ Call for the end of the degree: the test is 100% of the grade, worth 10 points.

Inadequate conduct, contrary to and harmful to coexistence and its correction, may entail sanctions. It is recommended that students be aware of Title VII (on the use of illegal means), of the Regulation on Assessment, qualification and quality of teaching and the student learning process: <https://secretaria.uvigo.gal/uv/web/regulations/public/regulations/document/downloadbyhash/4904ced4d24eb81fe5715ddde2c48c59c0a7c4d624cd0e7491df7a753985ccfa>

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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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### Other comments

The dates and times of the evaluation tests of the different calls are those specified in the calendar of the evaluation tests approved by the Center Board for the current academic year.