

**COURSE DATA****DATA SUBJECT****Code:** 33561**Name:** Auditing techniques**Cycle:** Undergraduate Studies**ECTS Credits:** 6**Academic year:** 2026-27**STUDY (S)**

Degree	Center	Acad. year	Period
1309 - Degree in Labour Relations and Human Resources	Facultat de Ciències Socials	3	First quarter

SUBJECT-MATTER

Degree	Subject-matter	Character
1309 - Degree in Labour Relations and Human Resources	Audit techniques	COMPULSORY

COORDINATION

CALVO PALOMARES RICARD

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.

COMPETENCES / LEARNING OUTCOMES

1309 - Degree in Labour Relations and Human Resources

Analyse, synthesise and reason critically.

Apply different methods of social and labour evaluation and auditing.

Apply social research techniques to the labour field.

Apply the regulatory framework governing labour relations.

Design and develop basic social and labour research projects.

Know and apply the principles of the professional code of ethics.

Know social research and labour auditing techniques.

Learn independently and develop initiative and entrepreneurial spirit.

Manage information, draft and formalise reports and writings.

Select and manage social and labour information and documentation.

Solve problems, apply knowledge to practice and develop motivation for quality.

Use information and communication technologies.



DESCRIPTION OF CONTENTS

1. BASIC CONCEPTS OF SOCIAL AND LABOR AUDITING 1.1 Introduction: The Context for Social and Labor Auditing 1.2 The Concept of Social and Labor Auditing. Historical evolution. 1.3 Social and Labor Auditing as a Tool for Monitoring Personnel and Human Resources 1.4 Objectives, Characteristics, and Defining Elements 1.5 Scopes and/or Levels of Application of Social and Labor Auditing: Legality or Verification, Effectiveness or Management, and Efficiency or Leadership. 1.6 Stakeholder Groups with Social and Labor Interests 1.7 The Competency Profile of the Auditor: Knowledge, Skills, and Behaviors

2. THE REGULATORY FRAMEWORK FOR SOCIAL AND LABOR AUDITS 2.1 General principles of auditing 2.2 The audit process: requirements and stages 2.3 Technical, general, and procedural-implementation standards applicable to the social and labor audit 2.4 Organization of audit work: timing and resource allocation 2.5 Audit models related to social and labor issues (occupational risk prevention, quality, equality, CSR, environmental management)

3. TECHNIQUES FOR DESIGNING THE AUDIT PROCESS 3.1 Audit objectives: formulation and scope 3.2 The contract or engagement letter 3.3 The audit budget 3.4 The overall audit plan 3.5 Key indicators and benchmarks: design and determination 3.6 Audit evidence and measurement tools

4. TECHNIQUES FOR CONDUCTING AND ANALYSING THE AUDIT PROCESS 4.1 Gathering Information: When, Where, How, and From Whom 4.2 Working Papers: Documentation of the Audit Process 4.3 Findings and Evidence 4.4 Analysis Techniques: From Information to Data

5. TECHNIQUES FOR CLOSING AND PRESENTING THE RESULTS OF THE AUDIT PROCESS 5.1 Audit Output: The Report 5.2 Basic Structure of the Audit Report 5.3 Types of Reports 5.4 Report Writing: Opinion Paragraphs 5.5 Techniques for Presenting Results 5.6 Closing the Audit Process

WORKLOAD

PRESENCIAL ACTIVITIES

Activity	Hours
Theoretical and practical classes	60,00
Total hours	60,00

NON PRESENCIAL ACTIVITIES

Activity	Hours
Attendance at other activities	5,00
Individual or group project	45,00
Independent study and work	9,00
Preparation of lessons	15,00
Preparation for assessment activities	1,00
Resolution of case studies	15,00
Total hours	90,00



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.

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