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| Título:                               | <b>A GUIDANCE HANDBOOK FOR THE DEVELOPMENT AND EVALUATION OF THE PROFESIONAL COMPETENCES OF MASTER DEGREE IN ACCOUNTING AND AUDITING STUDENTS</b> |
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| Resumen de la comunicación: | <p style="text-align: center;"><b>Abstract</b></p> <p>With the introduction of new degrees and postgraduate courses, the university community has made a great effort to adopt and implement new teaching and learning tools that are consistent with the methodological changes brought about by the European Space of Higher Education, especially with the acquisition of skills needed for employability. One of the challenges to be faced in this regard is the development of materials and guides for the subjects related to internships, also known as practicum, of the different degrees given by the University (both undergraduate and postgraduate). The complexity of this task is that these subjects are assessed through a process involving teaching staff and external, non university, evaluators, that is, the tutors in the company or entity in which students carry out the practices. The process requires the establishment of criteria</p> |
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for assessment, planning activities, organizing a schedule, and to offer each of the participants the materials and information sufficient to develop their work with adequate guarantees of objectivity, consistency and effectiveness. Developing a Guidance Handbook for the practicum that includes documents, procedures and evaluation questionnaires, would be a help to reach these objectives.

In this course we have developed a Guidance Handbook for participants of the practicum of the Master degree in Accounting and Auditing.

Therefore, the aim of this work is to test the degree of usefulness of this handbook for students and company tutors (external tutors) involved in this teaching-learning process.

The result of this analysis using the technique of questionnaires to the parties reveals a greater appreciation of this guide by students and company tutors.

The main contribution of this study is the generation of effective materials for the development and evaluation of professional competences for the university community.

**Keywords:** Professional competences, Practicum, Accounting and Auditing teaching, Evaluation.

## 1.- INTRODUCTION

On 18th November of 2011 the Law RD 1707/2011 was published in Spain to regulate the internships of University students. This Law is a response to the request of the Spanish Universities asking for a new regulation which takes into account the new organization of academic studies. It provides many new developments with respect to the former law, which was more abstract providing fewer indications about the procedures and the conditions of an internship.

The three most relevant of the new Law aspects are:

1. The differentiation between curricular and extra-curricular internships.
2. The obligation to design a formative project.
3. The definition of the external tutor's evaluation based on professional competences.

The first is important because up to now most of the degrees didn't offer their students the chance of developing curricular internships (practicum). So the mechanisms and procedures established in Spanish Universities were designed for extra-curricular internships, whose objective is totally different because they seek the employability of their graduates. Given that the curricular internships have formation as their main objective, the agents implied in them (students, companies, universities) must clearly distinguish between the two types of internships.

Secondly, and related to the prior aspect, it is important to include the formative project as a way to guarantee the formation of the student during his/her internship. This project must be designed between the academic tutor (a teacher of the University belonging to a related area within the degree) and the external tutor (a professional from the company or institution in which the internship is being developed), once design is carried out by the student.

Lastly, the Law regulated the evaluation internship, of the concretely the external tutor role as evaluator given that he/she is the person who can observe the student's evolution in the company

and the way in which they are taking advantage of they stay there. Obviously, the evaluation must be done in the based on the developed and acquired professional competences. Specifically, the Law offers the following competences: a) Technical capacity, b) Learning capacity, c) Administration of work, d) Written and oral communication skills, e) Responsibility, f) Ease of adaptation, g) Creativity and initiative, h) Personal implication, i) Motivation, j) Receptivity to criticism, k) Punctuality, l) Relationship with the labour environment and m) Capacity to work in a team.

So the Law gives a more important role to the external tutor, increasing his/her responsibility about the formation and evaluation of the student apart from his/her role as future employer.

Now the University must create or readapt a procedure which guarantees the inclusion of the external tutor in the design, development and evaluation of the internships. In this new procedure, a key factor is that the external tutor receives all the information that he/she needs. In order to organize this information, the use of a guidance handbook may be a very useful mechanism because it can provide different types of materials (calendar, programming, questionnaires, contacts,...) in only one document. This is very important because the external tutor must obtain the information in an easy way because this role can't be too costly for them. The question is if the external tutor and the students think that a guidance handbook is useful for them. The only way to answer this question is by asking them after having used it in the course of an internship.

The objective of this paper is to offer evidence about the use of a guidance handbook in the practicum of the Master in Accounting and Finance of the University of Cádiz. Its main contribution is to provide the opinion of external tutors and students about the usefulness of a guidance handbook related to this practicum.

## **2.- DESCRIPTION OF THE EXPERIENCE**

During the academic year 2010-2011, the teachers involved in the practicum of the Master in Accounting and Auditing of the University of Cádiz worked with a Guidance Handbook in order to homogenize the information and the procedures to be used with the 19 students of the practicum. This way of working comes from the results of prior experiences in which other ways of working weren't useful to guarantee an objective procedure [1],[2].

The Guidance Handbook contains the following sections: (1) an introduction about how to use the guidance handbook, (2) what is a practicum, (3) how does the practicum procedure, (4) the description of the functions of the student, (5) the external tutor and the internal tutor, (6) how to develop the formative project, (7) how to evaluate the practicum (giving the description of the professional competences to be evaluated and the questionnaires to be used) and (8) other information.

As can be seen, it offers all the information necessary to abide by the new Law although it was designed and developed before it was enacted. Specifically, sections 2 to 5 try to inform students and companies about the peculiarities of a practicum, sections 6 is related to the formative project and gives different alternatives about its area (auditing, valuation, internal control, feasibility, etc...)

and section 7 describes the procedure to evaluate the internship and includes the different questionnaires which must be used by internal and external tutors<sup>1</sup>.

The master is structured in three modules. The first two are given over to the period of formal education in the lecture hall with a lecturer, during which time students are familiarised with different material which will supply the basic knowledge required of an accounting professional. The third module corresponds to Practical Training, which is the practicum.

Training in firms has generally begun upon completion of the previous specific modules (Auditing Module and Accounting Module), thus ensuring that students have acquired the previous specific formation to take maximum advantage of this practicum.

Table 1 gives a brief description of the firms which have contributed to the practical formation of the master students. Data are given for 17 entities because 2 firms hosted two students.

TABLE 1: COMPANY SIZE AND SECTOR

|                              |                              |    |
|------------------------------|------------------------------|----|
| Size (in terms of employees) | Less than 5                  | 4  |
|                              | Between 5 and 10             | 4  |
|                              | Between 11 and 50            | 4  |
|                              | Between 51 and 100           | 1  |
|                              | Between 101 and 500          | 2  |
|                              | More than 500                | 2  |
| Sector                       | Consulting and auditing      | 8  |
|                              | Industrial development board | 1  |
|                              | Wineries                     | 1  |
|                              | Education                    | 1  |
|                              | Naval construction           | 1  |
|                              | Inland revenue               | 1  |
|                              | Estate and building agent    | 2  |
|                              | Revenue collection           | 1  |
|                              | Manufacturing                | 1  |
| Legal nature of the company  | Private sector companies     | 10 |
|                              | State companies              | 6  |

Owing to the diversity of the firms, the formative objectives of the students have been very diverse, as is the setting of their practice.

The development of the experience is as follows:

*Phase 1: Assignment of internships to the students.*

The first step in this experience was to select a company where each student could do their internships and develop their competences. Also, each student is assigned an internal and external tutor. The internal tutors are lecturers in the department of Financial Economy and Accounting with docency in the Master, and who are responsible for student orientation and supervision, as

<sup>1</sup> The Guidance Handbook can be consulted, by asking the authors.

well as assisting in competence acquisition. The external tutor is a professional who works in the company where the students carry out the practices.

In this sense, for the students the handbook was available through the virtual campus, while the external tutors received it via e-mail, and in both cases before the beginning of the practicum. So, it means to offer each of the participants the materials and information sufficient to develop their work with adequate guarantees of objectivity, consistency and effectiveness.

*Phase 2: Establishment of the Formative Project following the Guidance Handbook*

Previous to the beginning of the practicum, both tutors must have a meeting in order to establish the formative project in question, in which one establishes educational goals and the activities to be developed. The objectives will be developed taking into account the competences to be acquired by the student, also, the contents of the practice should be related to their studies.

*Phase 3: Conclusion of the internship*

The evaluation emitted by the external tutor by means of the External Tutor's assessment questionnaire comes from direct observation of the student in their post. In the case of the internal tutor, their evaluation is mostly based on monitoring meetings held with the student and it is done by means of the Internal Tutor's assessment questionnaire.

*Phase 4: Evaluation of the usefulness of the Guidance Handbook*

On conclusion of the process, we proceed to evaluate the usefulness of the Guidance Handbook. For this purpose, we sent questionnaires both to external tutor and students to know to what extent the possession of the guide had been helpful to them. This evaluation and the results obtained will be described as follows.

### **3.- METHODOLOGY**

To assess whether the material drawn up has been useful for the development and evaluation of certain professional competences, we have gathered and analysed the opinions of those who have used the material in their assessment process, that is to say, the students and their external tutors. To obtain the opinions, we have elaborated separate questionnaires, which accompanied by an introduction, was sent to the different participants.

#### **3.1.- Obtainment of the students' opinion**

In the questionnaire sent to the students we have added as an introduction a reference to the objective of the questionnaire. The questions posed to the students have been separated into three main groups.

- a) Adequacy of the Guidance Handbook: The aim of this block of questions is to find out whether the Guidance Handbook has been used by the students, and their opinion about

<sup>2</sup> We checked the lack of normality in the distribution of the data through Kolmogorov-Smirnov and Shapiro-Wilk tests, the latter for samples smaller than 50 observations.

the adequacy of the content of this handbook.

- b) Usefulness of the Guidance Handbook: In this case we asked them whether the utilization of this handbook has led them to orientate their learning process properly during the practice period.
- c) Professional competences: Finally we proposed that they express an opinion in relation to what extent they have worked during the practicum for the different competences that are proposed in relation with the professional working career of a graduate in this master.

As an addition to these three main blocks, we have posed some questions related to the personal characteristics of students and the possibility to add some additional comments. The questionnaire was sent through electronic mail to the 19 students of the master, receiving 11 replies.

The profile description of students who answered the questionnaire is given in Table 2:

| TABLE 2: PROFILE OF THE STUDENTS         |                         | Sample                  | Total |    |
|--|-------------------------|-------------------------|-------|----|
| Gender                                   | Male                    | 8                       | 12    |    |
|  | Female                  | 3                       | 7     |    |
| Age                                      | 23-30 years             | 9                       | 17    |    |
|  | 31-40 years             | 1                       | 1     |    |
|  | 41-50 years             | 1                       | 1     |    |
| Academic level                           | Doctor                  | 0                       | 0     |    |
|  | Degree                  | 10                      | 17    |    |
|  | Diploma                 | 1                       | 2     |    |
| Preliminary degree                       | Business Administration | 9                       | 16    |    |
|  | Administration          | 1                       | 1     |    |
|  | Diploma in Business     | 1                       | 2     |    |
| Year of obtainment of preliminary degree | 2010                    | 2                       | 6     |    |
|  | 2009                    | 5                       | 6     |    |
|  | 2008                    | 1                       | 2     |    |
|  | 2007                    | 1                       | 2     |    |
|  | 2004                    | 1                       | 1     |    |
|  | 2000                    | 0                       | 1     |    |
|  | 1992                    | 1                       | 1     |    |
| Issuer of the previous degree            | Cadiz                   | 8                       | 14    |    |
|  | Others                  | 3                       | 5     |    |
| Work experience                          | No                      | 1                       | 2     |    |
|  | Yes                     | 10                      | 17    |    |
|  | Internship              | 4                       | 5     |    |
|  | Laboral Contract        | 6                       | 12    |    |
|  | No. Years               | 0-1 years               | 4     | 8  |
|  |                         | 1-5 years               | 5     | 6  |
|  |                         | 6-15 years              | 1     | 3  |
|  | Professional activity   | Administration          | 8     | 14 |
|  |                         | Auditing and consulting | 2     | 3  |

### 3.2.- Obtainment of the external tutors' opinion

Likewise, in the questionnaire sent to the external tutor, we included an introduction regarding the objective of the study. The questions posed to the students have been separated into two main groups.

- a) Adequacy of the Guidance Handbook: The aim of this block of questions is to find out whether the Guidance Handbook has been used by the external tutors, and their opinion about the adequacy of the content of this handbook.
- b) Usefulness of the Guidance Handbook: In this case we asked them whether the utilization of this handbook has led them to orientate the student's learning process properly during the practice period.

The questionnaire was sent via electronic mail to the 17 external tutors, receiving 5 replies. The description of the profile of the respondents is given in Table 3:

TABLE 3: PROFILE OF THE EXTERNAL TUTOR

|                 |             |   |
|-----------------|-------------|---|
| Gender          | Male        | 4 |
|                 | Female      | 1 |
| Academic level  | Doctor      | 0 |
|                 | Degree      | 4 |
|                 | Diploma     | 1 |
| Work experience | 0-10 years  | 0 |
|                 | 11-15 years | 3 |
|                 | 16-20 years | 1 |
|                 | 21-30 years | 1 |

### 4.- RESULTS ANALYSIS

The results proceeding from a descriptive analysis are shown in tables 4, 5, 6, 7 and 8. As table 4 shows, all students and external tutors report having used the Guidance Handbook. In the case of external tutors, 80% used it for the first time at the beginning of the practicum. In the case of the students, 36.4% accessed to it at the beginning of the practicum and during it, respectively. However, 27.3% accessed to it once the practicum had finished. This result is important because for the latter group may have lost its sense in guiding student's behaviour during the practicum, and especially to develop the selected professional competences.

Regarding its accessibility, most students (81.8%) agree with the means we used to distribute the handbook.

TABLE 4: DESCRIPTIVES OF USE OF THE GUIDANCE HANDBOOK

| Questions       | STUDENT |     | EXTERNAL TUTOR |     |
|-----------------|---------|-----|----------------|-----|
|                 | N       | %   | N              | %   |
| Did you use the | 11      | 100 | 5              | 100 |

|  |                                      |    |      |   |     |
|--|--------------------------------------|----|------|---|-----|
| Handbook during the practicum?   | Total                                | 11 | 100  | 5 | 100 |
| At what time did you accessed to the handbook for the first time?                        | At the beginning of the practicum    | 4  | 36.4 | 4 | 80  |
|  | During the practicum                 | 4  | 36.4 | 1 | 20  |
|  | After finishing the practicum        | 3  | 27.3 | 0 | 0   |
|  | Other                                | 0  | 0    | 0 | 0   |
|  | Total                                | 11 | 100  | 5 | 100 |
| Which of the following media for Practicum Guidance Handbook would have been more useful | Available through the Virtual Campus | 9  | 81.8 |   |     |
|  | Sent via e-mail                      | 2  | 18.2 |   |     |
|  | Available in paper at the copy shop  | 0  | 0    |   |     |
|  | Other                                | 0  | 0    |   |     |
|  | Total                                | 11 | 100  |   |     |

As to the adequacy of the content of the Guidance Handbook, results in table 8 and 9 show that most of the students and external tutors very much agree with the clarity of the learning objectives of the practicum, the procedure for conducting the practicum, the description of the responsibilities of the three kinds of participant, the evaluation procedure, the information to prepare the internship project, the way to lengthen the training period and most importantly, the description of the transversal professional competences that have to be developed during the practicum. As the Mann-Whitney U shows, there are no significant differences in the responses of both groups.<sup>2</sup>

TABLE 5: DESCRIPTIVES OF THE ADEQUACY OF THE GUIDANCE HANDBOOK: STATISTICS

| Questions  |    | N  | Mean | Median | Mode | Sd.   | Min. | Max. | U of M-W p-value |
|--|----|----|------|--------|------|-------|------|------|------------------|
| The learning objectives of the practicum in terms of knowledge and professional skills to acquire have been clearly specified in the Guidance Handbook | S  | 11 | 5.36 | 6      | 6    | 1.286 | 2    | 7    | 0.145            |
|  | ET | 5  | 6.2  | 6      | 6    | 0.447 | 6    | 7    |                  |
| The procedure for conducting the practicum has been clearly described  | S  | 11 | 5.82 | 6      | 6    | 1.079 | 4    | 7    | 0.913            |
|  | ET | 5  | 6    | 6      | 6    | 0.707 | 5    | 7    |                  |
| Students' responsibilities have been clearly specified   | S  | 11 | 6.18 | 6      | 6    | 0.751 | 5    | 7    |                  |
| The role of the external   | S  | 11 | 6    | 6      | 6    | 0.632 | 5    | 7    | 1.000            |



|  |    |    |      |   |                |       |   |   |       |
|--|----|----|------|---|----------------|-------|---|---|-------|
| outlined   |    |    |      |   |                |       |   |   |       |
| The role of the internal tutor in the guidance, supervision and evaluation of the student during the practicum has been clearly outlined                         | S  | 11 | 5.64 | 6 | 6              | 0.809 | 4 | 7 |       |
| Transversal professional competences to be developed during the practicum have been clearly defined  | S  | 11 | 5.91 | 6 | 6 <sup>a</sup> | 0.831 | 5 | 7 |       |
|  | ET | 5  | 6.20 | 6 | 6              | 0.447 | 6 | 7 | 0.510 |
| The evaluation procedure of the Practical Training Module of the Master is clearly specified   | S  | 11 | 5.73 | 6 | 5              | 0.786 | 5 | 7 |       |
| The information provided in the Guidance Handbook about the procedure to lengthen the training period through extracurricular practice is sufficiently extensive | S  | 11 | 5.73 | 6 | 6              | 1.009 | 4 | 7 |       |
|  | ET | 5  | 5.60 | 6 | 6              | 1.140 | 4 | 7 | 0.827 |
| The information provide in the Guidance Handbook to prepare the internship project has been appropriate  | S  | 11 | 5.91 | 6 | 6              | 0.944 | 4 | 7 |       |

S= Student, ET= External tutor. <sup>a</sup> There exist several modes and the lesser value is shown.

TABLE 6: DESCRIPTIVES OF THE OF THE ADEQUACY OF THE GUIDANCE HANDBOOK: PERCENTAGE OF ANSWERS

| CAPABILITIES   |    | 1         | 2 | 3   | 4 | 5    | 6    | 7    | Total |     |
|--|----|-----------|---|-----|---|------|------|------|-------|-----|
| The learning objectives of the practicum in terms of knowledge and professional skills to acquire have been clearly specified in the Guidance Handbook | S  | Frequency | 0 | 1   | 0 | 0    | 4    | 5    | 1     | 11  |
|  |    | %         | 0 | 9.1 | 0 | 0    | 36.4 | 45.5 | 9.1   | 100 |
|  | ET | Frequency | 0 | 0   | 0 | 0    | 0    | 4    | 1     | 5   |
|  |    | %         | 0 | 0   | 0 | 0    | 0    | 80   | 20    | 100 |
| The procedure for conducting the practicum has been clearly described  | S  | Frequency | 0 | 0   | 0 | 2    | 1    | 5    | 3     | 11  |
|  |    | %         | 0 | 0   | 0 | 18.2 | 9.1  | 45.5 | 27.3  | 100 |
|  | ET | Frequency | 0 | 0   | 0 | 0    | 1    | 3    | 1     | 5   |
|  |    | %         | 0 | 0   | 0 | 0    | 20   | 60   | 20    | 100 |
| Students' responsibilities have been clearly specified   | S  | Frequency | 0 | 0   | 0 | 0    | 2    | 7    | 2     | 11  |
|  |    | %         | 0 | 0   | 0 | 0    | 18.2 | 63.6 | 18.2  | 100 |

|  |    |           |   |   |   |      |      |      |      |     |
|--|----|-----------|---|---|---|------|------|------|------|-----|
| The role of the external tutor in the orientation, supervision and evaluation of the student during the practicum has been clearly outlined                      | S  | Frequency | 0 | 0 | 0 | 0    | 2    | 7    | 2    | 11  |
|  |    | %         | 0 | 0 | 0 | 0    | 18.2 | 63.6 | 18.2 | 100 |
|  | ET | Frequency | 0 | 0 | 0 | 0    | 2    | 1    | 2    | 5   |
|  |    | %         | 0 | 0 | 0 | 0    | 40   | 20   | 40   | 100 |
| The role of the internal tutor in the guidance, supervision and evaluation of the student during the practicum has been clearly outlined                         | S  | Frequency | 0 | 0 | 0 | 1    | 3    | 6    | 1    | 11  |
|  |    | %         | 0 | 0 | 0 | 9.1  | 27.3 | 54.5 | 9.1  | 100 |
| Transversal professional competences to be developed during the practicum have been clearly defined  | S  | Frequency | 0 | 0 | 0 | 0    | 4    | 4    | 3    | 11  |
|  |    | %         | 0 | 0 | 0 | 0    | 36.4 | 36.4 | 27.3 | 100 |
|  | ET | Frequency | 0 | 0 | 0 | 0    | 0    | 4    | 1    | 5   |
|  |    | %         | 0 | 0 | 0 | 0    | 0    | 80   | 20   | 100 |
| The evaluation procedure of the Practical Training Module of the Master is clearly specified   | S  | Frequency | 0 | 0 | 0 | 0    | 5    | 4    | 2    | 11  |
|  |    | %         | 0 | 0 | 0 | 0    | 45.5 | 36.4 | 18.2 | 100 |
| The information provided in the Guidance Handbook about the procedure to lengthen the training period through extracurricular practice is sufficiently extensive | S  | Frequency | 0 | 0 | 0 | 2    | 1    | 6    | 2    | 11  |
|  |    | %         | 0 | 0 | 0 | 18.2 | 9.1  | 54.5 | 18.2 | 100 |
|  | ET | Frequency | 0 | 0 | 0 | 1    | 1    | 2    | 1    | 5   |
|  |    | %         | 0 | 0 | 0 | 20   | 20   | 40   | 20   | 100 |
| The information provide in the Guidance Handbook to prepare the internship project has been appropriate  | S  | Frequency | 0 | 0 | 0 | 1    | 2    | 5    | 3    | 11  |
|  |    | %         | 0 | 0 | 0 | 9.1  | 18.2 | 45.5 | 27.3 | 100 |

1=strongly disagree, 2= very little agree, 3= little agree, 4= somewhat agree, 5= quite agree, 6= very much agree, 7=totally agree, S= Student, ET= External tutor.

Concerning the usefulness of the Guidance Handbook, the students mostly show that they quite or very much agree with the usefulness of the description of the professional competences and their observable facts, and more generally with the full handbook, to guide their learning process during the practicum.

In the opinion of the external tutors, all the respondents quite, very much or totally agree with the usefulness of the description of the professional competences and their observable facts to guide their actions in the development of student's learning, and as a tool for the evaluation of these competences. 80% also consider the External Tutor's assessment questionnaire quite, very much or totally suitable as a tool for evaluating students' professional competences.

Finally, only 40% consider that the use of the handbook has motivated their involvement in the development of the professional competences that must be acquired by the student during the practicum. 40% shows only some agreement with this fact, and 20% express little agreement. Although this 60% do not explain their responses, a possible explanation may be found in the fact that regardless of the existence of the handbook, these external tutors could be equally motivated to

be involved in the development of the professional competences to be acquired by the student.

TABLE 7: DESCRIPTIVES OF THE USEFULNESS OF THE GUIDANCE HANDBOOK

| Questions  |          | 1 | 2 | 3  | 4    | 5    | 6    | 7    | Total | Mean | Median | Mode           | Sd.   |
|--|----------|---|---|----|------|------|------|------|-------|------|--------|----------------|-------|
| The description of the professional competences to be acquired and their observable facts have been useful to guide students' learning process during the practicum                    | S Freq.  | 0 | 0 | 0  | 2    | 3    | 4    | 2    | 11    | 5.55 | 6      | 6              | 1.036 |
|  | %        | 0 | 0 | 0  | 18.2 | 27.3 | 36.4 | 18.2 | 100   |      |        |                |       |
| The use of the Guidance Handbook has led students to guide their learning process during the practicum   | S Freq.  | 0 | 0 | 0  | 2    | 3    | 5    | 1    | 11    | 5.45 | 6      | 6              | 0.934 |
|  | %        | 0 | 0 | 0  | 18.2 | 27.3 | 45.5 | 9.1  | 100   |      |        |                |       |
| The description of the professional competences to be acquired and their observable facts have been useful to guide the external tutors' actions in the development students' learning | ET Freq. | 0 | 0 | 0  | 0    | 2    | 1    | 2    | 5     | 6    | 6      | 5 <sup>a</sup> | 1     |
|  | %        | 0 | 0 | 0  | 0    | 40   | 20   | 40   | 100   |      |        |                |       |
| The description of the professional competences to be acquired and their observable facts have been useful as a tool for evaluating students' professional competences                 | ET Freq. | 0 | 0 | 0  | 0    | 2    | 0    | 2    | 4     | 6    | 6      | 5 <sup>a</sup> | 1.155 |
|  | %        | 0 | 0 | 0  | 0    | 40   | 0    | 40   | 80    |      |        |                |       |
| External Tutor's assessment questionnaire is suitable as a tool for assessing knowledge and professional competences acquired by students during the practicum                         | ET Freq. | 0 | 0 | 0  | 1    | 1    | 1    | 2    | 5     | 5.80 | 6      | 7              | 1.304 |
|  | %        | 0 | 0 | 0  | 20   | 20   | 20   | 40   | 100   |      |        |                |       |
| The use of the Guidance Handbook has motivated the external tutor greater involvement in the development of professional competences to be acquired by the student                     | ET Freq. | 0 | 0 | 1  | 2    | 0    | 1    | 1    | 5     | 4.80 | 4      | 4              | 1.643 |
|  | %        | 0 | 0 | 20 | 40   | 0    | 20   | 20   | 100   |      |        |                |       |

1=strongly disagree, 2= very little agree, 3= little agree, 4= somewhat agree, 5= quite agree, 6= very

much agree, 7=totally agree, S= Student, ET= External tutor. <sup>a</sup> There exist several modes and the lesser value is shown.

In relation to the level in which the students have had the opportunity to work the selected professional competences during the practicum, on a scale of 1 to 10 where 1 is very low and 10 very high, on average all selected professional competences have been worked during the different practices to a high level (mean and median higher than 7). All selected competences, except for the capacity for inquiry and the application of knowledge in practice were rated with a score equal to or greater than 5.

TABLE 8: DESCRIPTIVES OF THE WORKING LEVEL OF THE PROFESSIONAL COMPETENCES

| Competences   | 1       | 2 | 3   | 4   | 5   | 6    | 7    | 8    | 9    | 10   | Total | Mean | Median | Mode           | S |
|---|---------|---|-----|-----|-----|------|------|------|------|------|-------|------|--------|----------------|---|
| The capacity for inquiry, research, logical and analytical thinking, powers of reasoning, and critical analysis | Freq. 0 | 0 | 0   | 1   | 0   | 1    | 2    | 4    | 3    | 0    | 11    | 7.55 | 8      | 8              | 1 |
|   | %       | 0 | 0   | 9.1 | 0   | 9.1  | 18.2 | 36.4 | 27.3 | 0    | 100   |      |        |                |   |
| Analysis and synthesis  | Freq. 0 | 0 | 0   | 0   | 0   | 1    | 1    | 5    | 3    | 1    | 11    | 8.18 | 8      | 8              | 1 |
|   | %       | 0 | 0   | 0   | 0   | 9.1  | 9.1  | 45.5 | 27.3 | 9.1  | 100   |      |        |                |   |
| Problem identification and solving  | Freq. 0 | 0 | 0   | 0   | 1   | 1    | 1    | 4    | 4    | 0    | 11    | 7.82 | 8      | 8 <sup>a</sup> | 1 |
|   | %       | 0 | 0   | 0   | 9.1 | 9.1  | 9.1  | 36.4 | 36.4 | 0    | 100   |      |        |                |   |
| Applying knowledge in practice  | Freq. 0 | 0 | 1   | 0   | 1   | 0    | 1    | 2    | 6    | 0    | 11    | 7.73 | 9      | 9              | 2 |
|   | %       | 0 | 9.1 | 0   | 9.1 | 0    | 9.1  | 18.2 | 54.5 | 0    | 100   |      |        |                |   |
| Oral and written communication  | Freq. 0 | 0 | 0   | 0   | 0   | 1    | 1    | 4    | 4    | 1    | 11    | 8.27 | 8      | 8 <sup>a</sup> | 1 |
|   | %       | 0 | 0   | 0   | 0   | 9.1  | 9.1  | 36.4 | 36.4 | 9.1  | 100   |      |        |                |   |
| Work commitment   | Freq. 0 | 0 | 0   | 0   | 0   | 0    | 0    | 2    | 5    | 4    | 11    | 9.18 | 9      | 9              | 0 |
|   | %       | 0 | 0   | 0   | 0   | 0    | 0    | 18.2 | 45.5 | 36.4 | 100   |      |        |                |   |
| Initiative  | Freq. 0 | 0 | 0   | 0   | 0   | 1    | 2    | 2    | 6    | 0    | 11    | 8.18 | 9      | 9              | 1 |
|   | %       | 0 | 0   | 0   | 0   | 9.1  | 18.2 | 18.2 | 54.5 | 0    | 100   |      |        |                |   |
| Self learning   | Freq. 0 | 0 | 0   | 0   | 0   | 2    | 2    | 1    | 4    | 2    | 11    | 8.18 | 9      | 9              | 1 |
|   | %       | 0 | 0   | 0   | 0   | 18.2 | 18.2 | 9.1  | 36.4 | 18.2 | 100   |      |        |                |   |
| Teamwork  | Freq. 0 | 0 | 0   | 0   | 1   | 0    | 3    | 2    | 3    | 2    | 11    | 8.09 | 8      | 7 <sup>a</sup> | 1 |
|   | %       | 0 | 0   | 0   | 9.1 | 0    | 27.3 | 18.2 | 27.3 | 18.2 | 100   |      |        |                |   |

|                              |       |   |   |   |   |   |      |      |      |      |     |     |      |   |                |   |
|------------------------------|-------|---|---|---|---|---|------|------|------|------|-----|-----|------|---|----------------|---|
| Adaptation to new situations | Freq. | 0 | 0 | 0 | 0 | 0 | 2    | 2    | 3    | 3    | 1   | 11  | 7.91 | 8 | 8 <sup>a</sup> | 1 |
|                              | %     | 0 | 0 | 0 | 0 | 0 | 18.2 | 18.2 | 27.3 | 27.3 | 9.1 | 100 |      |   |                |   |
| Motivation for quality       | Freq. | 0 | 0 | 0 | 0 | 0 | 0    | 1    | 2    | 7    | 1   | 11  | 8.73 | 9 | 9              | 0 |
|                              | %     | 0 | 0 | 0 | 0 | 0 | 0    | 9.1  | 18.2 | 63.6 | 9.1 | 100 |      |   |                |   |

<sup>a</sup> There exist several modes and the lesser value is shown.

### 5.- CONCLUSIONS

The main objective of this paper is to analyse the usefulness of the Guidance Handbook for both students and external tutors.

In compliance with the new Law, the curricular internships (practicum) have to include a formative project and external tutor's evaluation based on professional competences. During the last academic year, the students and the external tutors of the Master in Accounting and Auditing of the University of Cádiz were provided with a handbook to develop their functions. After implementing this handbook, we gather their opinion about its usefulness. The results show that this handbook has been of assistance for most participants in the practicum.

These findings point to the advisability of the Universities providing such materials in order to better guarantee the success of the experience.

### REFERENCES

- [1] Biedma López, E., Gómez Aguilar, N. y Ruiz Barbadillo, E. "EL PRACTICUM COMO HERRAMIENTA DE EVALUACIÓN DE LAS COMPETENCIAS PROFESIONALES DE LOS ALUMNOS DEL MÁSTER DE CONTABILIDAD Y AUDITORÍA", Educade ISSN 2173-478X, nº 2, 2011, pp. 113 – 143.
- [2] Biedma López, E., Gómez Aguilar, N., Ruiz Barbadillo, E. and Rodríguez Castro, P.I. "THE PRACTICUM AS AN EVALUATION OF PROFESSIONAL COMPETENCES", INTED2011 (International Technology, Education and Development Conference), 7th-9th of March, 2011, Valencia (Spain).

1. Especifique los conceptos cuya financiación solicita adjuntando las facturas proforma que correspondan.
2. El criterio que adoptará la comisión evaluadora para decidir si procederá a aceptar la solicitud de financiación se basará en que los resultados a difundir se encuentren en un estado avanzado de ejecución y presenten un nivel de calidad apropiado. Adjunte a esta solicitud la información que estime oportuna para poder evaluar estas condiciones.

El congreso para el cual solicito la ayuda es el 6º Congreso Internacional de Tecnología, Educación y Conferencia para el Desarrollo (INTED 2012) que tendrá lugar en Valencia los días 5, 6 y 7 de marzo.

Se trata de un foro internacional para investigadores que deseen presentar sus proyectos e innovaciones, teniendo también la oportunidad de discutir los principales aspectos y los últimos resultados en el campo de la Educación e Investigación.

El objetivo general de la conferencia es promover la colaboración internacional en educación e investigación en todos los ámbitos educativos y disciplinas. De hecho, teniendo en cuenta los datos de otras experiencias anteriores, se prevé la asistencia de más de 700 delegados de 70 países diferentes.

Por ello creemos que es un buen foro para dar a conocer nuestro trabajo: “A Guidance Handbook for the Development and Evaluation of the Professional Competences of Master Degree in Accounting and Auditing Students” desarrollado dentro del proyecto de Innovación Educativa “*Elaboración de una Guía de Orientación para el Practicum del Master en Contabilidad y Auditoría*”, con código CIE06, en el periodo de ejecución 2010/2011 y 2011/2012 concedido por el Vicerrectorado de Tecnologías de la Información e Innovación Docente de la Universidad de Cádiz. Precisamente, uno de los objetivos de dicho proyecto es la difusión de los resultados obtenidos. Además, dado que acudirán expertos a nivel internacional, es la mejor manera de obtener puntos de vista diferentes de otros investigadores sobre nuestro trabajo y consejos sobre futuras líneas de investigación; así como dar a conocer las prácticas docentes llevadas a cabo en nuestra Universidad.

Con todo esto, solicito me sea concedida la ayuda económica para la difusión de resultados en congresos de innovación docente dentro de la Convocatoria de Actuaciones Avaladas para la Mejora Docente, Formación del Profesorado y Difusión de Resultados del curso 2011/2012.



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**CLIENT:**

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Universidad de Cádiz. Facultad Ciencias Económicas y Empresariales,  
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NIF: 32674208V

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|               |          |
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| TASAS   |                | 51,57  | 4,78      | 8,0  | 4,13  | 60,48  |
| CARGO DE EMISION                                    | 07555145752501 | 16,95  |           | 18,0 | 3,05  | 20,00  |
| RESUMEN DE: IVA                                     |                | 107,13 |           | 8,0  | 8,57  | 115,70 |
|   |                |        | 4,78      | EX   | 0,00  | 4,78   |
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