STUDENTS ARE EXPECTED TO HAVE COMPLETED

Only those students who enroll in all the pending courses to finish their studies can register for the thesis.

COMPETENCES AND SKILLS THAT WILL BE ACQUIRED AND LEARNING RESULTS.

The bachelor thesis is part of the undergraduate study, in which the students should carry out an individual work to demonstrate the knowledge, the skill and the abilities acquired from their studies by solving specific problems of corporations in a business environment.

General abilities which are required:
- Capacity for analysis and synthesis
- Ability to organize and plan
- Capacity for abstraction and deduction
- Ability to generate new ideas (creativity)
- Critical attitude toward the known knowledge
- Caring for quality and a well-done job
- Caring about the impact of professional activities on the social and economic environment.
- Ethical commitment
- Ability to apply knowledge to different situations and scenarios
- Use of new technologies to search for information, materials, and statistical data
- Choosing the appropriate conceptual framework to solve a problem
- Application of appropriate quantitative and qualitative methodologies to available datum, or the familiarity to obtaining datum from field study.
- Language proficiency in both speaking and writing
- Willingness for completing a project individually
- Adaptation to new situations
- Development of learning skills

Besides these general abilities, the students should also take into account the planning, development and evaluation of the bachelor thesis. Depending on the content of the thesis, the students need to show specific skills, such as:

- Basic knowledge of the institutional framework in which finance and accounting operate
- Knowledge of the main theoretical tools and their application to solving theoretical and practical problems.
- Content, concept, structure and meaning of the accounting statements (reports) for business operations, both for the internal use and for external use, including necessary information for making financial decisions and the important role of accounting information in decision-making.
- Integration of various accounting and financial tools to carry out investment decisions.
- Concepts, methodologies and process control that lead to the accuracy and integrity of financial data and the protection of firm assets.
- Approach of firm valuation and the valuation of typical and atypical projects through accounting information (internal) and financial information (external financial markets).
- Measures of both internal and external business risks and the various financial instruments to reduce the risks.
- National and international accounting and auditing standards, accounting regulation.
- The study of various forms of corporate governance, advantages and disadvantages depending on the international environment in which the company competes.
- Management accounting, including planning and budgeting, cost management, quality control and benchmarking.
- Taxation and its impact on financial decisions and management. Its effect on asset pricing.
- The characteristics of auditing and other controlling instruments, the conceptual basis, and the
implementation procedures.
- Ethical and professional responsibilities related to the professional and general environment.
- The use of financial structure to solve the conflicts between the business and its stakeholders.

DESCRIPTION OF CONTENTS: PROGRAMME

Students can choose between two thesis modalities:

a. GENERAL Mode: The maximum number of the students enrolled in each group is 40. The administrative organization of the thesis is similar to that of any other undergraduate courses (the enrollment, groups in Aula Global). The groups will be associated with some topic areas, with one tutor who is specialized en a particular area. A student enrolls in one of the groups, implying that he agrees to develop a thesis in the topics of that area. Each group has a maximum number of seats. The selection criterion is the students´ academic performance (the transcript).

The topic areas are:
1. Corporate Finance: (Firm valuation, mergers, etc.)
2. Finance: Portfolio Management
3. Accounting

b. SPECIFIC Mode: This is a specific subject work to be done by a student under the supervision of one tenured professor of the university. The students wishing to work on this type of mode should contact the professor who would like to do the supervision work beforehand. One also needs to present the signed application indicating that the professor accepts to supervise his bachelor thesis. Once this is done, the application will be forwarded to the coordinator for consideration and approval. The students will be enrolled in the group of ¿Specific Mode¿ in their degree areas. This group consists of all the students who are going to work on the thesis according to the specific mode and the administrative organization of the group is similar to any other undergraduate courses.

LEARNING ACTIVITIES AND METHODOLOGY

The teaching activities of the bachelor thesis in the general mode include general orientation classes given to the whole group, as well as individual tutorial. The time distribution between the orientation and tutorial of the professor responsible for the group is in the Rules of The Bachelor Thesis which was approved by the Governing Council in June, 2010.

ASSESSMENT SYSTEM

The thesis will be defended in public sessions in front of a committee. This committee consists of two professors specialized in the areas of knowledge involved in the thesis. The grade of the thesis is given by the committee based on its evaluation of the work presented, the report from the tutor and on the thesis defense of the student. The evaluation is made with a form (matrix) which assesses different skills of the student.

There are two thesis defense periods. The first is in July and the second is in September:

- During the first period, theses can be defended only by students that, in June (regular period of exams), have one subject pending to pass or have passed all credits finished; without considering the external practice (unfinished or without grade).

- During the second period, the theses can be defended by those students:
  a) who have credits obtained in the month of June but choose to defend in the second period.
  b) who meet the credit requirements in July (via a retake exam).

Those students, who have registered in the course and do not meet this requirement at the end of the academic year, can dispense the exam. They must do the thesis presentation and defense in the next course or in the next defense period.

The students can also choose the free dispensation.

The defense will be held based on the following guidelines:

a) The student will be appointed to defend their work in a specific day, room and time.
b) The defense schedule will be posted on the door of the classroom. The absence, except in cases of free dispensation, will be considered as not presented.
c) The student should show his identity card or passport for identification purposes.
d) The student has a maximum of ten minutes to defend their work. After that, the committee will ask student questions for maximum fifteen minutes.
e) At the end of the defense, the committee members will decide the grade for each student, which is
on the spot. The committee needs to complete the evaluation matrix.

f) The grade certificate should be signed by the committee.

<table>
<thead>
<tr>
<th>% end-of-term-examination:</th>
<th>0</th>
</tr>
</thead>
<tbody>
<tr>
<td>% of continuous assessment (assignments, laboratory, practicals...):</td>
<td>100</td>
</tr>
</tbody>
</table>