
TEACHING GUIDE MASTER THESIS

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Office hours: state by appointment

Course Type: Compulsory

Credits: 6ECTS

Course Description

The Master's Thesis (hereinafter MT) is one of the key executions that shows the level of training acquired in the studies studied. It is one of the most important learning activities of the program, since the student has the opportunity to deepen the study of a topic of interest and can also develop general and basic skills and competencies, such as the ability to plan a process, solve problems, analyze and interpret results, or defend proposals through efficient communication, among others.

The MT consists of the planning, realization, presentation and defense of a project or research work on a specific area. Its purpose is to promote the application of the skills and knowledge acquired in the rest of the Courses of the Master, as well as to facilitate the development of relevant competences.

The MT can be a theoretical or applied research project and must deal with any of the subjects studied in the Master's Degree.

The MT is carried out under the direction of a tutor, whose function is to guide and assist the student in each phase of its realization.

Objectives

- Delve into the study of a subject in the field of the Master's Degree.
- Know and apply the principles and methodologies of research: documentary search, collection, analysis and interpretation of information, presentation of conclusions and drafting of the work.
- Apply the skills and knowledge acquired throughout the Master's degree to a specific subject of study.

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Competence

CB6. Possess and understand knowledge that provides a basis or opportunity to be original in the development and/or application of ideas, often in a research context.

CB7. That students know how to apply the acquired knowledge and their problem-solving ability in new or little-known environments within broader (or multidisciplinary) contexts related to their area of study.

CB8. That students be able to integrate knowledge and face the complexity of making judgments based on information that, being incomplete or limited, includes reflections on the social and ethical responsibilities associated with the application of their knowledge and judgments.

CB9. That students know how to communicate their conclusions and the knowledge and ultimate reasons that underpin them, to specialized and non-specialized audiences in a clear and unambiguous way.

CB10. That students possess the learning skills that allow them to continue studying in a way that is largely self-directed or autonomous.

CE1. Make decisions oriented to the achievement of the overall accounting and financial objectives of the application of techniques of a practical and advanced adaptations to the sector of activity in which the company operates.

CE2 Expertise in finance and accounting through cases, role-play and real practices.

CE3 Develop negotiating and conflict management skills through real situations and practices to make decisions with social and business responsibility in the accounting and financial fields.

CE4 Ensure the achievement of the company's overall accounting and financial objectives by negotiating and balancing the individual objectives of each of the areas involved in the accounting and financial fields.

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CE5 Develop projects in the financial fields to have a set of scenarios in order to make the best decisions.

CE6 Apply specific analysis techniques in the field of finance and accounting in order to make the most appropriate decisions making into account the economic context and expectations of the company.

CE7 Design the optimal accounting and financial framework for the company taking into account the strategic objectives of the company.

CE8 Manage the company's economic resources effectively and efficiently in order to increase the profit and profitability of the company in consistency with the company's overall accounting and financial objectives.

Choice of subject and assignment of the tutor

The tutor assignment corresponds to the Academic Commission of the Master, and it will be linked to the selection of the subject.

The MT can be carried out on:

- Research oriented paper
- Valuation of a company

After a short period of time, the Commission shall confirm the matter together with the name of the assigned guardian. The functions of the tutor are mainly:

Advise and follow up on the MT's development process through guidance in the search for documentation, bibliography, guidance on planning and research, on the structure of work, time management and review of the process followed.

Evaluate the process of elaboration of the work and give the approval for its presentation.

Structure

The body of the MT's work (not counting Bibliography and other Annexes) must be between 15 and 30 pages A4, 30-33 lines per page, New Roman times font – or similar – body 12, 1.5-line leading.

The contents of the memory shall include, at a minimum, clearly and separately the following points:

Preliminary Aspects

- Title Author(s)
- Tutor
- Abstract (200 words)
- Keywords
- Indices of acronyms and abbreviations
- Indexes of tables and illustrations

Body of work

- Introduction. Object of the job. Identification of the problem or starting hypotheses. Objectives.
- Justification of the scientific and social interest of the chosen topic.
- State of the matter. Bibliographical review of the most relevant works on the field. Theoretical foundation. Delimitation of the concepts that underpin the development of the work.
- Methodology that has been followed for the scope of the defined objectives, and the data obtained through their application.
- Analysis and interpretation of the results.
- Final Considerations and Conclusions Recommendations for Future Research

Bibliography.

Bibliographic references within the text will follow the system (Last Name, Year, p.) for an author; (Last and Last Name, Year, p.) for two authors, (Last Name and Others, Year, p.) for three or more authors. If two or more documents have the same first author and year, they will be distinguished from each other with lowercase letters (a, b, c, etc.) after the year and within the parenthesis.

References to the works used shall be quoted at the end, in alphabetical order.

- Annexes, glossaries, etc. (if necessary). If there are any they should be included, numbered, at the end of the work

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- Research and ethics

To develop the MT it is necessary to review a large bibliographic material, so it is necessary to clearly differentiate what are contributions made from other authors, from reflections and analysis of their own.

Plagiarism is grounds for disqualification from the MT, while the textual quotation is not considered demerited, which must always be accompanied by the relevant reference. It is essential to be extremely careful with the reproduction of texts by paraphrase.

MT presentation

The exact dates of the presentation and deadlines will be announced well in advance through the usual channels.

Students must make a public defense of their work before the Evaluation Committee. Once the exhibition is complete, an intervention shift will be opened for the members of the court.

Students will have to answer the questions and clarifications raised in the time it deems necessary.

If a student needs to present their MT outside of the ordinary call, they must make a letter explaining the reasons why they need to expose outside of the dates indicated. The Academic Committee of the Master will evaluate the request and, if the case is justified, the composition of a new Evaluation Tribunal will be programmed for the defense and evaluation of this student's MT.

Each MT must be qualified by an Evaluation Tribunal. Each court will be appointed by the Master's Manager by draw among all teachers who teach in the Master's Degree and are associated with the line of research associated with the MT.

In the case of remote programs, the presentation of the MT will also be carried out remotely. It is planned to create on time videoconferencing sessions.

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Evaluation criteria

Each work shall be assessed by the members of the Evaluation Committee as provided for in the previous paragraph. At the end of the presentation of the MT, the Evaluation Tribunal shall complete the corresponding Evaluation Act.

The assessment of the work will be carried out individually by each member of the Evaluation Committee taking into account the criteria set out in the heading of the court. The court's grade will amount to 70% of the MT final, with 30% for continuous evaluation by the tutor (see tutor rubric).

The grade (from 0 to 10) of each member of the Tribunal takes into account the assessment of the above points. The grade shall be awarded on the following numerical scale from 0 to 10, an expression of a decimal, to which its corresponding qualitative rating may be added:

0 - 4.9: Fail (SS). 5.0 - 6.9: Pass (AP). 7.0 - 8.9: Notable (NT). 9.0- 10: Outstanding (SB).

Students are required to attend 80% of classes. Failing to do so without justified reason will imply a Zero grade in the participation/attendance evaluation item and may lead to suspension from the program

Students who fail the course during the regular evaluation are allowed ONE re-take of the evaluation, in the conditions specified above. If the course is again failed after the retake, the student will have to register again for the course the following year.

In case of a justified no-show to an exam, the student must inform the corresponding faculty member and the director(s) of the program so that they study the possibility of rescheduling the exam (one possibility being during the "Retake" period). In the meantime, the student will get an "incomplete", which will be replaced by the actual grade after the final exam is taken. The "incomplete" will not be reflected on the student's Academic Transcript.

Plagiarism is to use another's work and to present it as one's own without acknowledging the sources in the correct way. All essays, reports or projects handed in by a student must be original work completed by the student. By enrolling at any UPF BSM Master of Science and signing the "Honor Code," students acknowledge that they understand the schools' policy on plagiarism and certify that all course

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assignments will be their own work, except where indicated by correct referencing. Failing to do so may result in automatic expulsion from the program.”

Calendar and Contents

See in eCampus

Reading Materials/ Bibliography/Resources

See in eCampus

Bio of Professor

Luz Parrondo is Director of the Finance and Control Department at the UPF Barcelona School of Management. Director of Master in Accounting and Financial Management and the Postgraduate in Blockchain and other DLTs. Lecturer at Universitat Pompeu Fabra. PhD in Economics, Finance and Management awarded by Pompeu Fabra University (UPF). As a researcher, she specializes in the study of financial management, with special emphasis on the impact of new technologies in the financial, accounting and auditing sector, in profit management, risk management and corporate social responsibility. Member of the Academic Advisory Body (AAB) of the International Association for Trusted Blockchain. Member of multidisciplinary academic working group on the DLT BAWG – Blockchain & Academia Working Group. Member of the CBCat Advisory Board. Since 2015, she coordinates the professional journal RCD and since 2018 is member of the REA Auditors technology commission. As a professional, Dr. Parrondo worked as Financial Controller and as a Financial Manager in several SMEs in Barcelona. Innovation must never stop.

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Note: This document is for informational purposes only. Course contents and faculty may change.