

UNIVERSIDAD NACIONAL DE SAN ANTONIO ABAD DEL CUSCO

ESCUELA DE POSGRADO

MAESTRÍA EN CONTABILIDAD MENCIÓN AUDITORÍA



TESIS

***“IMPORTANCIA DEL CONTROL SIMULTÁNEO PARA LA
TRANSPARENCIA EN EL PROCESO DE CONTRATACIÓN DE
BIENES POR LA MODALIDAD DE ADJUDICACIÓN SIMPLIFICADA
EN LA UNIDAD EJECUTORA 401 SALUD CANAS CANCHIS -
ESPINAR, PERIODO 2019-2020”***

**PARA OPTAR AL GRADO ACADÉMICO DE MAESTRO EN CONTABILIDAD
MENCIÓN AUDITORÍA**

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SUMARY

The primary purpose of this research work is to determine the importance of Simultaneous Control in the process of contracting goods by the simplified adjudication modality in the Executing Unit 401 Salud Canas Canchis Espinar.

The research approach regarding the methodology is of Descriptive-Explanatory-correlational design that allows establishing the level of relationship between the variables Simultaneous Control and Procurement of Goods.

We worked with a total sample of 38 professionals distributed as follows: 8 professionals among technicians from the different areas involved in the contracting processes of the Executing Unit 401 Salud Canas Canchis Espinar and 30 auditors belonging to the Audit Committee of the College of Public Accountants of Cusco.

The results of the investigation confirm the general hypothesis raised that the execution of the Simultaneous Control is of vital importance in the processes of contracting goods by the simplified adjudication modality so that these are transparent and therefore comply with the principles of efficiency, effectiveness, honesty and veracity of the State Contracting Law and its regulations in the Executing Unit 401 Salud Canas Canchis Espinar.

Keywords: simultaneous control, concurrent control, control visit, trade orientation.

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