



| Teaching Guide      |   |        |                |         |
|---------------------|---|--------|----------------|---------|
| Identifying Data    |   |        |                | 2015/16 |
| Subject (*)         | Contabilidade   | Code   | 660G01026      |         |
| Study programme     | Grao en Relacións Laborais e Recursos Humanos (Coruña)  |        |                |         |
| Descriptors         |   |        |                |         |
| Cycle               | Period  | Year   | Type           | Credits |
| Graduate            | 1st four-month period   | Third  | Obligatoria    | 6       |
| Language            | SpanishGalicianEnglish  |        |                |         |
| Teaching method     | Face-to-face  |        |                |         |
| Prerequisites       |   |        |                |         |
| Department          |   |        |                |         |
| Coordinador         | Abeal Vazquez, Jose Pablo   | E-mail | j.abeal@udc.es |         |
| Lecturers           | Abeal Vazquez, Jose Pablo   | E-mail | j.abeal@udc.es |         |
| Web                 |   |        |                |         |
| General description | The basic objective to be achieved with this course is that students understand and internalize the concepts and tools important in the process of drafting, interpretation and communication of accounting |        |                |         |

| Study programme competences / results |   |
|---------------------------------------|---|
| Code                                  | Study programme competences / results   |
| A6                                    | Economía e mercado de traballo.   |
| A10                                   | Organización e dirección de empresas.   |
| A13                                   | Transmitir e comunicarse por escrito e oralmente usando a terminoloxía e as técnicas adecuadas.   |
| A14                                   | Seleccionar e xestionar información e documentación laboral.  |
| A18                                   | Interpretar datos e indicadores socioeconómicos.  |
| A19                                   | Identificar as fontes de información económica e o seu contido.   |
| A25                                   | Aplicar as distintas técnicas de avaliación e auditoría sociolaboral.   |
| A31                                   | Aplicar os coñecementos á práctica.   |
| A34                                   | Interrelacionar as distintas disciplinas que configuran as relacións laborais.  |
| A35                                   | Análise crítico das decisións emanadas dos axentes que participan nas relacións laborais.   |
| B2                                    | Capacidade de análise e síntese.  |
| B3                                    | Capacidade de organización e planificación.   |
| B4                                    | Capacidade de xestión da información.   |
| B6                                    | Comportarse con ética e responsabilidade social como cidadán e como profesional.  |
| B8                                    | Razoamento crítico.   |
| B9                                    | Traballo en equipos.  |
| B12                                   | Motivación para a calidade.   |
| B13                                   | Adaptación a novas situacións.  |
| B14                                   | Aprendizaxe autónomo.   |
| C1                                    | Expresarse correctamente, tanto de forma oral coma escrita, nas linguas oficiais da comunidade autónoma.  |
| C3                                    | Utilizar as ferramentas básicas das tecnoloxías da información e as comunicacións (TIC) necesarias para o exercicio da súa profesión e para a aprendizaxe ao longo da súa vida. |

| Learning outcomes |                                       |
|-------------------|---------------------------------------|
| Learning outcomes | Study programme competences / results |
|                   |                                       |



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|--|---|---|----------|
| Acquire the skills to develop and interpret financial information and key features to analyze. | A6<br>A10<br>A13<br>A14<br>A18<br>A19<br>A25<br>A31<br>A34<br>A35 |   |          |
| Basic / General  |   | B2<br>B3<br>B4<br>B6<br>B8<br>B9<br>B12<br>B13<br>B14 |          |
| Transversal / Nuclear  |   |   | C1<br>C3 |

| Contents |  |
|----------|--|
| Topic    | Sub-topic  |
| PART 1   | Unit 1: Accounting and accounting regulations.<br>Unit 2: The heritage.<br>Unit 3: Inventory.<br>Unit 4: The accounting record.<br>Unit 5: The General Accounting Plan.<br>Unit 6: Expenses and Income.<br>Unit 7: The accounting process. |
| PART 2   | Unit 8: Active in the current<br>Unit 9: Current assets<br>Unit 10: Passive<br>Unit 11: The Annual Accounts  |

| Planning                       |  |                                      |                               |             |
|--------------------------------|--|--------------------------------------|-------------------------------|-------------|
| Methodologies / tests          | Competencies / Results                               | Teaching hours (in-person & virtual) | Student?s personal work hours | Total hours |
| Document analysis              | A6 A10 A13 A18 A19<br>A31 A34 B2 B3 B4<br>B14 C1     | 2                                    | 1                             | 3           |
| Multiple-choice questions      | A10 A13 A14 A18<br>A31 A34 A35 B2 B3<br>B4 B8 B12 C1 | 15                                   | 0                             | 15          |
| Guest lecture / keynote speech | A10 A18 A19 A31 B2<br>B3 B4 C1 C3                    | 50                                   | 25                            | 75          |
| Problem solving                | A18 A19 A25 A31 B2<br>B3 B4 B9 B13 C1                | 5                                    | 10                            | 15          |



|   |   |    |    |    |
|---|---|----|----|----|
| Objective test  | A10 A13 A18 A19<br>A31 A35 B2 B3 B4 B6<br>B8 B14 C1 | 20 | 20 | 40 |
| Personalized attention  |   | 2  | 0  | 2  |
| (*)The information in the planning table is for guidance only and does not take into account the heterogeneity of the students. |   |    |    |    |

| Methodologies                  |  |
|--------------------------------|--|
| Methodologies                  | Description  |
| Document analysis              | Search documentation, both printed and electronic, about the matter.   |
| Multiple-choice questions      | Test   |
| Guest lecture / keynote speech | Explanations of the subject  |
| Problem solving                | The methodology will be active/participatory for students to use the knowledge in the exercises held.<br>Be used to group dynamics to encourage student participation in solving problems. |
| Objective test                 | Students will solve a practical exercise of the set of the course  |

| Personalized attention         |   |
|--------------------------------|---|
| Methodologies                  | Description   |
| Guest lecture / keynote speech | Clarification of the questions that arise as you go forward in the presentation of the subject. |

| Assessment                |  |  |               |
|---------------------------|--|--|---------------|
| Methodologies             | Competencies / Results                               | Description                                  | Qualification |
| Objective test            | A10 A13 A18 A19<br>A31 A35 B2 B3 B4 B6<br>B8 B14 C1  | Resolution of a practical exercise           | 60            |
| Multiple-choice questions | A10 A13 A14 A18<br>A31 A34 A35 B2 B3<br>B4 B8 B12 C1 | Test on the matter treated in master classes | 40            |

| Assessment comments  |
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| Students must pass both tests to pass the course. The final will be the average of both tests .<br>The assessment of the opportunity of July held the same criteria used in the announcement of May. |

| Sources of information |   |
|------------------------|---|
| Basic                  | <ul style="list-style-type: none"> <li>- AMADOR FERNANDEZ,S. ROMANO APARICIO (2008). Manual del nuevo Plan General Contable. CEF</li> <li>- CAMACHO, M. Y RIVERO, M.J. (2010). Introducción a la contabilidad financiera. Pearson</li> <li>- FERNANDEZ GONZALEZ,J (2008). Nuevo Plan General Contable. 125 Supuestos prácticos. Francis Lefebvre</li> <li>- FERNANDEZ GONZALEZ,J (2008). Nuevo Plan General Contable.110 Supuestos prácticos. Francis Lefebvre</li> <li>- FERNANDEZ GONZALEZ,J (2007). Nuevo Plan General Contable.205 supuestos prácticos. Francis Lefebvre</li> <li>- GÓMEZ, A.P., ALCAREZ, F. J.,RODRÍGUEZ, P. (2009). Supuestos de contabilidad para Pymes. Pearson</li> <li>- HORNGREN, HARRISON Y OLIVER (2010). Contabilidad. Person</li> <li>- MARTINEZ ARIAS, A y GARCIA DIEZ, J (2010). Supuestos de Contabilidad General. Civitas</li> <li>- OMEÑACA GARCIA,J (2007). Del PGC de 1990 al Nuevo Plan General de Contabilidad y PCG de PYMES. Deusto</li> <li>- RODRIGUEZ ARIZA, L Y LOPEZ PEREZ, M.V. (2011). Contabilidad General.Teoria y práctica. Pirámide</li> </ul> |
| Complementary          |   |



| Recommendations |
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| Subjects that it is recommended to have taken before |
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| Introdución á Economía/660G01002 |
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| Organización de Empresa/660G01003 |
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| Subjects that are recommended to be taken simultaneously |
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| Subjects that continue the syllabus |
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| Valoración Contable/660G01045 |
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| Other comments |
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(\*)The teaching guide is the document in which the URV publishes the information about all its courses. It is a public document and cannot be modified. Only in exceptional cases can it be revised by the competent agent or duly revised so that it is in line with current legislation.