



## Teaching Guide

Identifying Data					2015/16
Subject (*)	Contabilidade e Finanzas		Code	730211510	
Study programme	Enxeñeiro Industrial				
Descriptors					
Cycle	Period	Year	Type	Credits	
First and Second Cycle	1st four-month period	Fifth	Optativa	2	
Language	SpanishGalician				
Teaching method	Face-to-face				
Prerequisites					
Department	Análise Económica e Administración de Empresas				
Coordinador	Garcia del Valle, Alejandro	E-mail	alejandro.garcia.delvalle@udc.es		
Lecturers	Bruna Quintas, Fernando	E-mail	f.bruna@udc.es		
	Garcia del Valle, Alejandro		alejandro.garcia.delvalle@udc.es		
Web	www.udc.es				
General description	Proporcionar el conocimiento de los principios y elementos básicos de la contabilidad, el Plan General Contable y las Cuentas Anuales, y los esquemas de financiación más usuales en la empresa.				

## Study programme competences / results

Code	Study programme competences / results
B1	Aprender a aprender.
B2	Resolver problemas de forma efectiva.
B10	Actitude orientada á análise.
B16	Fixar obxectivos e tomar decisións.
C7	Asumir como profesional e cidadán a importancia da aprendizaxe ao longo da vida.

## Learning outcomes

Learning outcomes	Study programme competences / results
At the end of the course the student will know how to read and interpret the financial statements of the company. Also you will have the knowledge and skills to perform financial accounting analysis in the company, as well as to assess the financial needs of investment in productive assets and costs.	B1 B2 B10 B16 C7

## Contents

Topic	Sub-topic
Accounting. Initial concepts.	
The General Accounting Plan.	
The balance sheet.	
The profit and loss account.	
The other annual accounts.	
Financial Statement Analysis.	
The efficient use of corporate resources.	
The Funding.	

## Planning



Methodologies / tests	Competencies / Results	Teaching hours (in-person & virtual)	Student?s personal work hours	Total hours
Mixed objective/subjective test	B1 B2 B10 B16 C7	20	2	22
Problem solving	B2 B10 B16	14	0	14
Supervised projects	B2 B10 C7	0	13	13
Personalized attention		1	0	1

(\*)The information in the planning table is for guidance only and does not take into account the heterogeneity of the students.

Methodologies	
Methodologies	Description
Mixed objective/subjective test	Proba consistente en avaliar os coñecementos teóricos adquiridos, e a súa aplicación práctica nun caso práctico.
Problem solving	Resolución de casos empresariais, de forma individual.
Supervised projects	Realización de análises contables e económico financeiros de casos empresariais completos.

Personalized attention	
Methodologies	Description
Problem solving Supervised projects	Atenderase aos alumnos de forma individualizada.

Assessment			
Methodologies	Competencies / Results	Description	Qualification
Mixed objective/subjective test	B1 B2 B10 B16 C7	Consta dunha parte teórica e unha parte práctica.  A proba mixta avalíase de 0 a 10 puntos:  5 puntos correspóndense coa avaliación dos coñecementos teóricos adquiridos polo alumno.  5 puntos correspóndense coa resolución da parte práctica.	70
Problem solving	B2 B10 B16	Avalíase a capacidade do alumno de aplicar os coñecementos adquiridos á resolución de problemas da empresa.	5
Supervised projects	B2 B10 C7	Avalíase a capacidade do alumno de realizar unha análise económica, contable e financeiro completo da empresa.	25
Others			

Assessment comments

Sources of information	
<b>Basic</b>	<ul style="list-style-type: none"> <li>- Jesús Urías Valiente (). Análisis de Estados Financieros. Mc Graw Hill</li> <li>- Angel Saez Torrecilla (2001). Casos Prácticos de Contabilidad General. Mc Graw Hill</li> <li>- Pereira Ballarín (). Contabilidad para Dirección. eunsa</li> <li>- Martín, José Luis (2011). Finanzas para todos. LID 2010</li> <li>- Rey Pombo, José (2008). Contabilidad General. Editorial Paraninfo</li> </ul>
<b>Complementary</b>	<ul style="list-style-type: none"> <li>- Jose Rivero (). Análisis de Estados Financieros. Trivium</li> </ul>

Recommendations
Subjects that it is recommended to have taken before



Subjects that are recommended to be taken simultaneously
Subjects that continue the syllabus
Other comments

(\*)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.