



Teaching Guide				
Identifying Data				2017/18
Subject (*)	Accounting	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	Cobián Casal, Mercedes	E-mail	mcobian@udc.es	
Lecturers	Cobián Casal, Mercedes Pereira Pardo, María del Carmen	E-mail	mcobian@udc.es mpereira@sinoga.com	
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



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

Contents	
Topic	Sub-topic
PART 1	Unit 1: Accounting and accounting regulations. Unit 2: The heritage. Unit 3: Inventory. Unit 4: The accounting record. Unit 5: The General Accounting Plan. Unit 6: Expenses and Income. Unit 7: The accounting process.
PART 2	Unit 8: Active in the current Unit 9: Current assets Unit 10: Passive 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 A31 A34 B2 B3 B4 B14 C1	2	1	3
Multiple-choice questions	A10 A13 A14 A18 A31 A34 A35 B2 B3 B4 B8 B12 C1	15	0	15
Guest lecture / keynote speech	A10 A18 A19 A31 B2 B3 B4 C1 C3	50	25	75
Problem solving	A18 A19 A25 A31 B2 B3 B4 B9 B13 C1	5	10	15



Objective test	A10 A13 A18 A19 A31 A35 B2 B3 B4 B6 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. 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 A31 A35 B2 B3 B4 B6 B8 B14 C1	Resolution of a practical exercise	60
Multiple-choice questions	A10 A13 A14 A18 A31 A34 A35 B2 B3 B4 B8 B12 C1	Test on the matter treated in master classes	40

Assessment comments
Students must pass both tests to pass the course. The final will be the average of both tests . 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.Teoría y práctica. Pirámide</li> </ul>
Complementary	



## Recommendations

### Subjects that it is recommended to have taken before

Introduction to Economics/660G01002

Business Administration/660G01003

### Subjects that are recommended to be taken simultaneously

### Subjects that continue the syllabus

Accounting Valuation /660G01045

### 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.