



Teaching Guide				
Identifying Data				2018/19
Subject (*)	Economic and Accounting Concepts of the Firm	Code	612G01005	
Study programme	Grao en Dereito			
Descriptors				
Cycle	Period	Year	Type	Credits
Graduate	1st four-month period	First	Basic training	6
Language	Spanish			
Teaching method	Face-to-face			
Prerequisites				
Department	Economía			
Coordinador	Novo Corti, Maria Isabel	E-mail	isabel.novo.corti@udc.es	
Lecturers	Novo Corti, Maria Isabel Salcines Cristal, Jose Venancio Varela Candamio, Laura	E-mail	isabel.novo.corti@udc.es venancio.salcines@udc.es laura.varela.candamio@udc.es	
Web				
General description	<p>This course is aimed at students in the first year of the Degree in Law. It is considered a basic subject because it studies fundamental concepts of economics and accounting, useful not only for law students as such, but also as citizens who consume, invest, receive public subsidies, pay taxes and make many other decisions. in economic matters.</p> <p>The content of this course deals with fundamental parts of any financial, business, social, legal or political activity, and then, this discipline is necessary and essential within the context of the degree.</p> <p>The subject consists of six ECTS credits. In it, the basic concepts, instruments and criteria necessary to get a general knowledge of the most relevant economic-accounting issues are explained. Its development is designed for students who are beginning in the study of economics and accounting, as well as for those who need to achieve a global view of them and the different issues and problems that comprise it.</p> <p>We propose the knowledge of the accounting-economic principles as a multidisciplinary discipline and as such we do not intend to study the subject in all its extension and depth, but simply offer the student a panoramic vision of it, as befits the idea of a program at the level of a subject integrated in a degree of Law.</p>			

Study programme competences	
Code	Study programme competences
A4	Percepción do carácter interdisciplinar dos problemas xurídicos.
A7	Coñecemento das estruturas xurídico-políticas de ámbito nacional e internacional.
A9	Capacidade para o manexo de fontes xurídicas (legais, xurisprudenciais e doutriniais).
A15	Capacidade de negociación e mediación.
B1	Que os estudantes demostrasen posuír e comprender coñecementos nunha área de estudo que parte da base da educación secundaria xeral, e adóitase atopar a un nivel que, aínda que se apoia en libros de texto avanzados, inclúe tamén algúns aspectos que implican coñecementos procedentes da vangarda do seu campo de estudo
B5	Que os estudantes desenvolvesen aquelas habilidades de aprendizaxe necesarias para emprender estudos posteriores cun alto grao de autonomía
B6	Aprender a aprender.
B7	Resolver problemas de forma efectiva, valorando a importancia que ten a investigación, a innovación e o desenvolvemento tecnolóxico no avance socioeconómico e cultural da sociedade.
B8	Aplicar un pensamento crítico, lóxico e creativo, entendendo, tamén, a importancia da cultura emprendedora.
B9	Traballar de forma autónoma con iniciativa tendo en conta a importancia da aprendizaxe ao longo de toda a vida.
B10	Traballar de forma colaborativa.
B11	Comportarse con ética e responsabilidade social como cidadán e como profesional.
B12	Comunicarse de maneira efectiva nun entorno de traballo, amosando capacidade de expresión tanto oral como escrita en calquera das linguas oficiais da comunidade autónoma, así como nun idioma estranxeiro.



B13	Capacidade para utilizar a rede informática (internet) na obtención de información e na comunicación de datos e, en xeral, capacidade para empregar as ferramentas básicas das TIC necesarias para o exercicio da súa profesión.
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.
C4	Desenvolverse para o exercicio dunha cidadanía aberta, culta, crítica, comprometida, democrática e solidaria, capaz de analizar a realidade, diagnosticar problemas, formular e implantar solucións baseadas no coñecemento e orientadas ao ben común.
C5	Entender a importancia da cultura emprendedora e coñecer os medios ao alcance das persoas emprendedoras.
C7	Asumir como profesional e cidadán a importancia da aprendizaxe ao longo da vida.
C8	Valorar a importancia que ten a investigación, a innovación e o desenvolvemento tecnolóxico no avance socioeconómico e cultural da sociedade.

Learning outcomes			
Learning outcomes	Study programme competences		
Learn the fundamentals of economics, both in microeconomics and macroeconomics, by acquiring knowledge of the main sources of reference in the economy, which will facilitate the student the knowledge of the operation of the economy in a social and global legal context through meaningful learning. Help the understanding of the real functioning of the economy and accounting in a contemporary society. Taking into account, simultaneously, the obligation of all citizens of contributing to try to resolve the collective needs through their own knowledge, and contributing to a better understanding of the nature and problems of those needs. Also, students will become familiar with learning and problem solving, in a critically reflective, and autonomous way.	A4	B6	C4
	A7	B7	C5
	A9	B8	C7
	A15	B11	C8
Capacities for critical analysis of foreground. Synthesis capacity and ability to practical applications of the theoretical concepts. Ability for spoken and written expression. Ability for teamwork. Using computer techniques to obtain information and treatment of economic problems.		B13	
		B1	
		B5	
	A4	B6	C3
	A7	B7	C4
	A9	B8	C5
	A15	B9	C7
		B10	
	B11		
	B12		
	B13		
	B1		
	B5		

Contents	
Topic	Sub-topic
INTRODUCTION. ECONOMIC PRINCIPLES	<ol style="list-style-type: none"> 1. Introduction. Basic concepts 2. The main principles of economics 3. Economic Models: Trade-offs
MICROECONOMICS, MARKET & COMPETITION	<ol style="list-style-type: none"> 1. Consumers: the consumer's theory 2. The firm: production and cost theory 3. Competitive markets 4. Imperfect competition: monopoly, monopolistic competition and oligopoly 5. Externalities and Public Goods
MACROECONOMICS AND FINANCE	<ol style="list-style-type: none"> 1. Macroeconomics: a global vision 2. Growth, unemployment, and inflation 3. Aggregate supply and demand 4. Fiscal policy 5. Monetary policy, money, and central banks

Planning



Methodologies / tests	Competencies	Ordinary class hours	Student's personal work hours	Total hours
Case study	B6 B9 B10 B12 C3	10	30	40
Guest lecture / keynote speech	B6 B7 B8 B13 B1 B5	25	60	85
Events academic / information	A4 A7 A9 A15 B8 B11 C4 C5 C7 C8	5	0	5
Mixed objective/subjective test	B7 B1 B5	2	0	2
Personalized attention		18	0	18

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

Methodologies	
Methodologies	Description
Case study	Students will resolve some issues related to the subject. They will be informed by the teacher about the methodology and bibliographic references.
Guest lecture / keynote speech	Each topic in the program will be analyzed in a lecture, focusing in the main subjects and concepts, and how they are related. The attendance to the lectures is mandatory.
Events academic / information	Students must attend the events suggested by the teaching staff, which were considered of interest to students of the subject, such as conferences, roundtables, exhibitions, etc.
Mixed objective/subjective test	The exam will be written and it will be about some topic of those analyzed in the lectures, it could be of multiple choice questions, or questions for short or long answer. Moreover, students could develop a long subject proposed by the lecturer.

Personalized attention	
Methodologies	Description
Case study	The teacher will be available to meet students individually, whenever they request it. Particularly for the resolution of proposed works or cases.

Assessment			
Methodologies	Competencies	Description	Qualification
Case study	B6 B9 B10 B12 C3	Terase en conta a resolución dos casos e a participación na clase	30
Mixed objective/subjective test	B7 B1 B5	The teaching team will take account all capabilities and knowledge shown by the students through the all the tests, undertaken all over the course	70

Assessment comments
The evaluation system is as follows: a) Continuous Assessment: 30 percent b) Exam: 70 percent. Final test (mandatory final exam) shall be in writing. The rating system ranges from 0-10 points.

Sources of information	
Basic	<ul style="list-style-type: none"> - Krugman, P & Wells, R. (2004). Economics. Worth Publishers - Krgman, P., Wells, R. & Graddy, K. (2014). Fundamentos de Economía. Reverté - Salcines, J. V. & Barros, E. (2010). Historia del Pensamiento Económico. Escuela de Finanzas - Salcines, V. (2010). Sistema Financiero Español. Escuela de Finanzas - Sánchez, Novo-Corti, Barreiro-Gen (2018). Apuntes básicos para un curso intermedio de microeconomía. A Coruña - EDaSS - Universidade da Coruña
Complementary	<ul style="list-style-type: none"> - Pindyck, R.S. & Rubinfeld, D.L. (2018). Introducción a la Economía: Microeconomía. Pearson. Prentice Hall - Frank, R.H. (2010). Microeconomics and Behavior. McGraw-Hill

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
Follow the indications and news of the MOODLE platform

(*)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.