



| Teaching Guide | | | | |
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| Identifying Data | | | | 2018/19 |
| 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 | Obligatory | 6 |
| Language | SpanishGalicianEnglish | | | |
| Teaching method | Face-to-face | | | |
| Prerequisites | | | | |
| Department | | | | |
| Coordinador | Cobián Casal, Mercedes | E-mail | mcobian@col.udc.es | |
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| 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 | |
|-----------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Code | Study programme competences |
| 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 |
| | |



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|------------------------------------------------------------------------------------------------|-------------------------------------------------------------------|-------------------------------------------------------|----------|
| 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 | Ordinary class hours | 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 | 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 |
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| 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"> - AMADOR FERNANDEZ,S. ROMANO APARICIO (2008). Manual del nuevo Plan General Contable. CEF - CAMACHO, M. Y RIVERO, M.J. (2010). Introducción a la contabilidad financiera. Pearson - FERNANDEZ GONZALEZ,J (2008). Nuevo Plan General Contable. 125 Supuestos prácticos. Francis Lefebvre - FERNANDEZ GONZALEZ,J (2008). Nuevo Plan General Contable.110 Supuestos prácticos. Francis Lefebvre - FERNANDEZ GONZALEZ,J (2007). Nuevo Plan General Contable.205 supuestos prácticos. Francis Lefebvre - GÓMEZ, A.P., ALCAREZ, F. J.,RODRÍGUEZ, P. (2009). Supuestos de contabilidad para Pymes. Pearson - HORNGREN, HARRISON Y OLIVER (2010). Contabilidad. Person - MARTINEZ ARIAS, A y GARCIA DIEZ, J (2010). Supuestos de Contabilidad General. Civitas - OMEÑACA GARCIA,J (2007). Del PGC de 1990 al Nuevo Plan General de Contabilidad y PCG de PYMES. Deusto - RODRIGUEZ ARIZA, L Y LOPEZ PEREZ, M.V. (2011). Contabilidad General.Teoría y práctica. Pirámide |
| Complementary | |

| Recommendations |
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| Subjects that it is recommended to have taken before |
| Introduction to Economics/660G01002 Business Administration/660G01003 |
| Subjects that are recommended to be taken simultaneously |
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| Subjects that continue the syllabus |
| Accounting Valuation /660G01045 |
| 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.