

Teaching Guide						
	Identifying Data 2019/20					
Subject (*)	Accounting and Financial Manag	ement in Fashio	on Firms	Code	710G03015	
Study programme	Grao en Xestión Industrial da Mo	Grao en Xestión Industrial da Moda				
		Descr	riptors			
Cycle	Period	Ye	ar	Туре	Credits	
Graduate	Yearly	Sec	ond	Obligatory	9	
Language	English					
Teaching method	Face-to-face					
Prerequisites						
Department	Empresa					
Coordinador	Anido Martinez, Cristina	Anido Martinez, Cristina E-mail cristina.anido@udc.es				
Lecturers	Anido Martinez, Cristina		E-mail cristina.anido@		udc.es	
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Web						
General description	? Introduction to the basics of accounting					
	? Introduction to the basics of corporate finance					
	? Introduction to financial statement analysis and decision-making					

	Study programme competences / results
Code	Study programme competences / results
A10	Tener los fundamentos económico-financieros necesarios para conocer el estado de una empresa de moda y gestionar adecuadamente
	la misma, desde una triple perspectiva de liquidez, solvencia y rentabilidad.
B1	Que los estudiantes hayan demostrado poseer y comprender conocimientos en un área de estudio que parte de la base de la educación
	secundaria general, y se suele encontrar a un nivel que, si bien se apoya en libros de texto avanzados, incluye también algunos aspectos
	que implican conocimientos procedentes de la vanguardia de su campo de estudio
B2	Que los estudiantes sepan aplicar sus conocimientos a su trabajo o vocación de una forma profesional y posean las competencias que
	suelen demostrarse por medio de la elaboración y defensa de argumentos y la resolución de problemas dentro de su área de estudio
B3	Que los estudiantes tengan la capacidad de reunir e interpretar datos relevantes (normalmente dentro de su área de estudio) para emitir
	juicios que incluyan una reflexión sobre temas relevantes de índole social, científica o ética
B4	Que los estudiantes puedan transmitir información, ideas, problemas y soluciones a un público tanto especializado como no especializado
B5	Que los estudiantes hayan desarrollado aquellas habilidades de aprendizaje necesarias para emprender estudios posteriores con un alto
	grado de autonomía
B8	Capacidad de planificación, organización y gestión de recursos y operaciones
B9	Capacidad de análisis, diagnóstico y toma de decisiones
C2	Dominar la expresión y la comprensión de forma oral y escrita de un idioma extranjero
C5	Entender la importancia de la cultura emprendedora y conocer los medios al alcance de las personas emprendedoras
C8	Valorar la importancia que tiene la investigación, la innovación y el desarrollo tecnológico en el avance socioeconómico y cultural de la
	sociedad
C9	Tener la capacidad de de gestionar tiempos y recursos: desarrollar planes, priorizar actividades, identificar las críticas, establecer plazos y
	cumplirlos.

Learning outcomes			
Learning outcomes		Study programme	
	con	npetenc	es/
		results	
To know accounting and financial terminology		B4	
To know the accounting method and its output: the financial statements			C5
To know basics of corporate finance			C5



To interpret financial information in order to express opinions and make decisions	A10	B1	
		B2	
		B3	
		B4	
		B9	
To transmit accounting and financial information in a foreign language (spoken and written communication)		B1	C2
		B2	
		B4	
To use basic information and communications technology tools to enable lifelong learning and professional development			C5
			C8
To enhance autonomous learning and problem solving skills		B2	C9
		B5	
		B8	
		B9	
To work with others in a consultative way		B4	C9
		B5	
		B8	
To act ethically in business	A10	B2	C5
		B5	

	Contents
Торіс	Sub-topic
PART I	ACCOUNTING
Introduction	Business activity and the need for information
Financial accounting	Balance sheet
	Income and cash flow statement
	Accounting method
	Accounting records
	Accounting cycle
Financial analysis	Content of basic financial statements
	Liquidity and efficiency
	Solvency
	Profitability
PART II	FINANCE
Introduction	Financial management
Basics of financial mathematics	Capitalisation and discounting
	Annuities and mixed flows
Investment decisions	Concept of investment
	Financial appraisal of investment projects
Financing decisions	Financing sources
	Cost of financing sources

	Planning	g		
Methodologies / tests	Competencies /	Teaching hours	Student?s personal	Total hours
	Results	(in-person & virtual)	work hours	
Guest lecture / keynote speech	A10 B4 C2	10	10	20
Directed discussion	B1 B2 B3 C2	14	28	42
Problem solving	A10 B2 B3 B4 B5 B8	14	28	42
	B9 C2 C9			



		4.4	00	40
ICT practicals	A10 B2 B3 B4 B5 B8	14	28	42
	B9 C2 C8 C9			
Supervised projects	A10 B2 B3 B4 B5 B8	5	30	35
	B9 C2 C8 C9			
Online forum	B2 B4 C2 C8	0	3	3
Objective test	A10 B1 B2 B3 B4 B8	4	16	20
	B9 C2 C9			
Seminar	B2 C2 C5	6	6	12
Personalized attention		9	0	9
				1 4

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

	Methodologies
Methodologies	Description
Guest lecture /	Presentation of the basic concepts to enable students to solve proposed accounting and financial problems
keynote speech	
Directed discussion	Active participation in class discussion by preparing carefully the assigned material
Problem solving	To solve, present and discuss the assigned exercises (teamwork or individual work)
ICT practicals	To solve, present and discuss the assigned exercises (teamwork or individual work), using ICT (accounting software,
	spreadsheet, presentation graphics software and other applications)
Supervised projects	To prepare, present and discuss the assigned projects (teamwork)
Online forum	Online tool to raise questions and clarify doubts concerning the subject
Objective test	Partial and final exams covering theory and practice
Seminar	Meetings with experts to study and discuss different matters related to the subject

	Personalized attention
Methodologies	Description
Seminar	The problems to be solved in the classroom are designed to help students to better understand the concepts and techniques.
Problem solving	The lecturer will guide the students to enhance autonomous learning and problem solving skills. Moreover, the lecturer will be
Supervised projects	available on tutorials periods to clarify any doubt concerning assigned exercises or projects.
Directed discussion	
ICT practicals	Part-time students with academic dispensation are required to contact with the lecturer before 30th September to settle a
Objective test	specific tutorials calendar.

Assessment			
Methodologies	Competencies /	Description	Qualification
	Results		
Seminar	B2 C2 C5	Students will have to prepare and participate in each meeting with experts. They will	10
		then have to deliver a report.	
Problem solving	A10 B2 B3 B4 B5 B8	Students will have to solve, present and discuss the assigned exercises (teamwork or	10
	B9 C2 C9	individual work)	
Supervised projects	A10 B2 B3 B4 B5 B8	Students will have to prepare, present and discuss the assigned projects (teamwork).	30
	B9 C2 C8 C9	Assessment will take into account the rigour in the resolution, the presentation done in	
		the classroom and the answer to the questions raised by the students and the lecturer	
ICT practicals	A10 B2 B3 B4 B5 B8	Students will have to solve, present and discuss the assigned exercises (teamwork or	10
	B9 C2 C8 C9	individual work) using ICT	



Objective test	A10 B1 B2 B3 B4 B8	The objective tests assess both theoretical and practical issues. In order to get	40
	B9 C2 C9	through the subject it is compulsory to obtain a minimum mark of 4 out of 10. If this	
		requirement is not fulfilled, the registered grade will be the mark of the exam that does	
		not surpass the minimum limit, independently of continuous assessment marks.	
		EVALUATION IN THE FIRST OPTION	
		Partial exams will be held during the first and second semesters (the lecturer will	
		establish the date); each one of these exams is worth 20% of the final grade. To get	
		through the subject it is compulsory to obtain a minimum mark of 4 out of 10 in both	
		exams.	
		Students that did not get through the subject by partial exams and students that got	
		through the subject by partial exams but renounce to the previously obtained mark	
		(they have to notify it in writing before the exam to get authorisation) will attend the	
		final exam held on the date set by the faculty. The global final exam is worth 40% of	
		the final grade. To get through the subject it is compulsory to obtain a minimum mark	
		of 4 out of 10.	
		EVALUATION IN TH JULY OPTION	
		The final exam will be held on the date set by the faculty. The global final exam is	
		worth 40% of the final grade. To get through the subject it is compulsory to obtain a	
		minimum mark of 4 out of 10.	

Assessment comments

It is compulsory to attend classes, as well as seminars, and actively participate in discussions.

Part-time students with academic dispensation

In compliance with norms, they are required to contact with the lecturer before 30th September. Except for the attendance, they will have an equal-opportunity treatment to perform their continuous evaluation (under determined circumstances the lecturer will set a specific calendar). Absent qualification

This qualification will be assigned, exclusively, to those students that had participated in evaluation activities with a weighting lower than 20% of the final qualification, independently of the mark obtained in these activities.

Evaluation in the July optionThe evaluation criteria used in the first option applies also in the July option.

For the exams

It is forbidden to access the classroom where the exam is held with any machine that allows communication with the outside and/or the saving of information.

	Sources of information		
Basic	- Ortega, R. (2017). Fundamentals of financial management. ESIC		
	- Phillips, F., Libby, R., Libby, P.A. (2016). Fundamentals of financial accounting. McGraw Hill 5th ed.		
	- Jones, M.J. (2014). Accounting and finance. Wiley		
	- Sutton, T. (2004). Corporate financial accounting and reporting. Prentice Hall 2nd ed.		
Complementary	- Brealey, R.A., Myers, S.C., Allen, F. (2018). Principles of corporate finance. McGraw Hill 12th ed.		
	- Watson, D., Head, A. (2016). Corporate finance: principles and practice. Pearson 7th ed.		
	- Reverte, C. (2014). Exercises of financial accounting. Ecobook		
	- Blackstaff, M. (2000). Business and finance for IT people. Springer		

Recommendations
Subjects that it is recommended to have taken before
Introduction to Fashion Business Management/710G03004



Subjects that are recommended to be taken simultaneously

Subjects that continue the syllabus

Business Simulation Models and Techniques: Business Game/710G03026 Management Planning and Control in Fashion Companies/710G03022

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.