



Teaching Guide				
Identifying Data				2020/21
Subject (*)	Accounting Valuation	Code	660G01045	
Study programme	Grao en Relacións Laborais e Recursos Humanos (Coruña)			
Descriptors				
Cycle	Period	Year	Type	Credits
Graduate	2nd four-month period	Third	Optional	6
Language	SpanishGalicianEnglish			
Teaching method	Hybrid			
Prerequisites				
Department				
Coordinador	Cobián Casal, Mercedes	E-mail	m.cobian@col.udc.es	
Lecturers	Cobián Casal, Mercedes Pereira Pardo, María del Carmen	E-mail	m.cobian@col.udc.es mpereirapardo@erlac.es	
Web				
General description	The aim of this subject is that the students acquire the knowledge and skills in the following areas : 1 ) accounting valuation ; 2) Construct and analyze main financial statements ; 3) Analyze and draw conclusions from the financial information; and 4 ) To understand and use the main tools and concepts in the field of operational and structural finance.			
Contingency plan	<p>1. Modifications to the contents</p> <p>2. Methodologies *Teaching methodologies that are maintained  *Teaching methodologies that are modified</p> <p>3. Mechanisms for personalized attention to students</p> <p>4. Modifications in the evaluation  *Evaluation observations:</p> <p>5. Modifications to the bibliography or webgraphy</p>			

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.
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.
B7	Habilidades nas relacións interpersoais.



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		
Through the accounting records analyze the situation and predictable evolution of a company	A10 A19	B2	C3
Run reports based on financial information on companies, sectors and markets	A6 A19	B4	
Identify sources of relevant information in this field of study	A19	B6 B8	
To acquire the knowledge and tools for the financial planning of a company and the skills to communicate effectively	A31	B9	
To acquire the essential resources to develop and defend both a business plan as financial	A35	B3 B9 B14	
Acquire the skills to work in a team.		B7 B9 B13	
Detailed knowledge of the accounting standards and financial statements .	A13	B2	
Register for accounting and interpret any economic operation.	A14	B2 B4	
Prepare, interpret and present financial information, and especially for direction .	A34	B2 B3 B4	C1
Management of planning, control, methods and tools in the field of accounting and finance	A25	B2 B3 B4 B12	
Knowledge and use of appropriate tools for the analysis of the business environment	A19 A31	B2	
Exhibition of relevant information to the public not expert in the financial field	A19	B4	

Contents	
Topic	Sub-topic
INTRODUCCIÓN	.



PART I: REVIEW ACCOUNTING	<ol style="list-style-type: none"> <li>1. The accounting standardization in Spain</li> <li>2. Claims for commercial operation</li> <li>3. inventories</li> <li>4. The non-current assets in the financial</li> <li>5. Financial Investments</li> <li>6. Sources of funding themselves</li> <li>7. Funding sources Axen</li> <li>8. Income multiannual and provisions for contingencies and expenses</li> <li>9. VAT and income tax</li> </ol>
PART II: INFORMATION FOR FINANCIAL ANALYSIS	<ol style="list-style-type: none"> <li>1. The balance</li> <li>2. The account of profit and loss</li> <li>3. The statement of changes in equity</li> <li>4. the state of cash flow</li> <li>5. The report and the management report</li> <li>6. Information intermediate and segmented</li> </ol>
PART III : ANALYSIS THROUGH FINANCIAL INFORMATION	<ol style="list-style-type: none"> <li>1. The fund maneuver</li> <li>2. The financial balance</li> <li>3. ratios</li> <li>4. The threshold of profitability</li> <li>5. Yield economic and financial</li> </ol>
PART IV : FINANCE TO DIRECTORS	<ol style="list-style-type: none"> <li>1. Operational Finance</li> <li>2. Structural Finance</li> <li>3. The financial management control</li> </ol>

Planning				
Methodologies / tests	Competencies / Results	Teaching hours (in-person & virtual)	Student?s personal work hours	Total hours
Problem solving	A6 A10 A13 A14 A19 A25 A31 A35 B2 B3 B4 B6 B9 B12 B13 B14 C1 C3	32	42	74
Objective test	A10 A19 A31 A34 B2 B3 B4 B7 B8 C1	40	34	74
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
Problem solving	Troubleshooting will address actual situations that involve the development and application of theoretical knowledge acquired by students in the master sessions.
Objective test	Making a final exam through a written test which will focus on theoretical aspects, practical or theoretical and practical corresponding to the themes developed in the keynote sessions.

Personalized attention	
Methodologies	Description
Problem solving Objective test	Resolution of the issues raised by students in relation to the matter explained in class.

Assessment
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Methodologies	Competencies / Results	Description	Qualification
Problem solving	A6 A10 A13 A14 A19 A25 A31 A35 B2 B3 B4 B6 B9 B12 B13 B14 C1 C3	Assessed the methodological rigor and use of resources and concepts explained in class	60
Objective test	A10 A19 A31 A34 B2 B3 B4 B7 B8 C1	Resolución dun suposto práctico.	40

### Assessment comments

### Sources of information

<b>Basic</b>	<p>Cervera, M.; González, A.; Romano, J. (2008): "Contabilidad financiera (adaptada al nuevo PGC)" CEF, Madrid. Durbán, S.; Irimia, A.I.; Oliver, M.D.; Palacín, M.J. (2009): "Planificación financiera en la práctica empresarial" Pirámide, Madrid. Esteo, F. (2003): "Análisis de estados financieros, planificación y control", CEF, Madrid. Gómez, A.; Alcaraz, F.; Rodríguez, P. (2009): "Supuestos de contabilidad para pymes" Pearson, Madrid. González, J. (2011): "Análisis de la empresa a través de su información económico-financiera" Pirámide, Madrid, 4ª Ed. Guajardo, G. (2014): "Contabilidad financiera" McGraw-Hill, México, 6ª Ed. Hardford, J.; Berk, J.; DeMarzo, P. (2010): "Fundamentos de finanzas corporativas" Pearson, Madrid. Horngren, C. T. (2010): "Contabilidad" Pearson, México. Larrán, M. (Coord.) (2009): "Fundamentos de contabilidad financiera" Pirámide, Madrid. Mascareñas, J. (2010): "Finanzas para directivos" Pearson, Madrid. Muñoz Jiménez, J. (Coord.) (2008): "Contabilidad financiera" Pearson, Madrid. Rivero, J. (2008): "Contabilidad Financiera", Edisofer, Madrid.</p>
<b>Complementary</b>	

### Recommendations

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

Introduction to Economics/660G01002  
 Business Administration/660G01003  
 Business and Economics/660G01007  
 Accounting /660G01026

#### 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.