



## Teaching Guide

Identifying Data					2020/21
Subject (*)	Accounting		Code	611G01020	
Study programme	Grao en Economía				
Descriptors					
Cycle	Period	Year	Type	Credits	
Graduate	2nd four-month period	Second	Obligatory	6	
Language	SpanishEnglish				
Teaching method	Face-to-face				
Prerequisites					
Department	Empresa				
Coordinador	Muiño Vazquez, María Flora	E-mail	flora.muino@udc.es		
Lecturers	González García, Isaías Longarela Ares, Ángeles María Muiño Vazquez, María Flora	E-mail	isaias.gonzalezg@udc.es angeles.maria.longarela.ares@udc.es flora.muino@udc.es		
Web					
General description	Introduction to the basics of accounting.				
Contingency plan	<p>The possibility exists that, due to the health situation, some or all of the face-to-face teaching has to be virtualized. The teaching planning presented has already been designed to be compatible with this scenario, so no changes will be required. If this situation occurs, the face-to-face classes will be held by synchronous videoconference and the evaluation tests, oral or written, will also be carried out virtually.</p> <ol style="list-style-type: none"> <li>Modifications to the contents Not necessary.</li> <li>Methodologies *Teaching methodologies that are maintained All, except that teaching will be carried out by synchronous videoconferencing. *Teaching methodologies that are modified None</li> <li>Mechanisms for personalized attention to students Virtual personalized attention is already planned in the face-to-face teaching scenario.</li> <li>Modifications in the evaluation Not necessary; the exams (oral or written) will be carried out virtually. *Evaluation observations: None</li> <li>Modifications to the bibliography or webgraphy None. The references provided cover the whole course and they include references which electronic version is available through the UDC library.</li> </ol>				

## Study programme competences / results

Code	Study programme competences / results
A1	CE1- Contribuír á boa xestión da asignación de recursos tanto no ámbito privado como no público.
A2	CE2-Identificar e anticipar problemas económicos relevantes en relación coa asignación de recursos en xeral, tanto no ámbito privado como no público.
A3	CE3-Aportar racionalidade á análise e á descripción de calquera aspecto da realidade económica.
A4	CE4-Avaliar consecuencias e distintas alternativas de acción e seleccionar as mellores, dados os obxectivos.
A5	CE5-Emitir informes de asesoramento sobre situación concretas da economía (internacional, nacional ou rexional) ou de sectores da mesma.
A6	CE6-Redactar proxectos de xestión económica a nivel internacional, nacional ou rexional. Integrarse na xestión empresarial.



A7	CE7-Identificar as fontes de información económica relevante e o seu contido.
A8	CE8-Entender as institucións económicas como resultado e aplicación de representacións teóricas ou formais acerca de cómo funciona a economía.
A9	CE9-Derivar dos datos información relevante imposible de recoñecer por non profesionais.
A10	CE10-Usar habitualmente a tecnoloxía da información e as comunicación en todo a seu desempeño profesional.
A11	CE11Leer e comunicarse no ámbito profesional en máis dun idioma, en especial en inglés.
A12	CE12-Aplicar á análise dos problemas criterios profesionais baseados no manexo de instrumentos técnicos.
A13	CE13-Comunicarse con fluidez no seu contorno e traballar en equipo.
B1	CB1 - Que os estudantes demostren posuir e comprender coñecementos nun área de estudo que parte da base da educación secundaria xeral, e que soe encontrar nun 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.
B2	CB2 - Que os estudantes saiban aplicar os seus coñecementos ó seu traballo ou vocación dun xeito profesional e posúan as competencias que se demostran por medio da elaboración e defensa de argumentos e a resolución de problemas dentro da su entorna de traballo.
B3	CB3 - Que os estudantes teñan a capacidade de reunir e interpretar datos relevantes (normalmente dentro da su área de estudo) para emitir xuízos que inclúan unha reflexión sobre temas relevantes de índole social, científica ou ética
B4	CB4 - Que os estudantes poidan transmitir información, ideas, problemas e solucións a un público tanto especializado como non especializado
B5	CB5 - Que os estudantes desenvolvesen aquelas habilidades de aprendizaxe necesarias para emprender estudos posteriores cun alto grao de autonomía
B6	CG1- Que os estudantes formados se convertan en profesionais capaces de analizar, reflexionar e intervir sobre os diferentes elementos que constitúen un sistema económico
B7	CG2 - Que os estudantes coñezan o funcionamento e as consecuencias dos sistemas económicos, as distintas alternativas de asignación de recursos, acumulación de riqueza e distribución da renda e estean en condicións de contribuír ao seu bo funcionamento e mellora
B8	CG3 -Que os estudantes sexan capaces de identificar e anticipar os problemas económicos relevantes, identificar alternativas de resolución, seleccionar as máis axeitadas e avaliar os resultados aos que conduce.
B9	CG4 -Que os estudantes respecten os dereitos fundamentais e de igualdade de oportunidades, non discriminación e accesibilidade universal das persoas con minusvalidez.
C1	CT1-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.
C4	CT2-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	CT3-Entender a importancia da cultura emprendedora e coñecer os medios ao alcance das persoas emprendedoras.
C6	CT4-Valorar criticamente o coñecemento, a tecnoloxía e a información dispoñible para resolver os problemas cos que deben enfrontarse.
C7	CT5-Asumir como profesional e cidadán a importancia da aprendizaxe ao longo da vida.
C8	CT6-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 / results
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Know the accounting method and its output: the financial statements.	A1 A4 A5 A6 A7 A8 A9 A10 A12	B2 B7	C3
Record, present, and interpret any basic business transaction.	A1 A2 A3 A4 A5 A9		C3 C5
Learn in an autonomous manner; look for the solution for new problems by applying the acquired knowledge.	A7 A9	B1 B3 B5 B6 B8	C3 C6
Ability to work with others in a consultive way.	A7 A11 A13	B4 B9	C1 C7 C8
Have an ethical behaviour in business.	A1 A2		C4

Contents	
Topic	Sub-topic
Section I: Foundations of Accounting	
Lesson 1: Introduction to Accounting	1.1. Business activity and the need for information 1.2. Uses and users of financial and non-financial information 1.3. Accounting standards
Lesson 2: The balance sheet	2.1. Purpose of the balance sheet 2.2. Balance sheet components 2.3. Transactions and balance sheet
Lesson 3: The income statement and the cash flow statement	3.1. Purpose of the income statement 3.2. Income statement format 3.3. The link between the income statement and the balance sheet 3.4. Cash flows
Lesson 4: The accounting method	4.1. Analysis of transactions. Dual accounting 4.2. The recording process. Debit and credit approach
Lesson 5: Accounting records	5.1. The journal and the journal entry 5.2. Transfer from the journal to the ledger 5.3. The trial balance and the financial statements
Lesson 6: The accounting cycle	6.1. The accounting period 6.2. Recording transactions 6.3. End of period adjustments 6.4. Preparation of financial statements 6.5. Closing entries
Section II: Analysis and interpretation of financial information	



Lesson 7: The content of the financial statements	7.1. Structure and content of the basic financials statements 7.2. Comparative financial statements and trend analysis 7.3. Common size financial statements
Lesson 8. Profitability analysis	8.1. Return on assets 8.2. Return on equity 8.3. Debt and profitability
Lesson 9: Solvency	9.1. Leverage 9.2. Interest coverage 9.3. Ability to generate cash flow
Lesson 10: Liquidity and efficiency	10.1. Current and non-current assets 10.2. Turnover ratios

Planning				
Methodologies / tests	Competencies / Results	Teaching hours (in-person & virtual)	Student?s personal work hours	Total hours
Guest lecture / keynote speech	A1 A2 A3 A7 A8	8	12	20
Directed discussion	A4 A5 A9 A11 A13 B4 B6 B8 B9 C4 C6	7	12	19
Workshop	A6 A10 A12 B2 B1 B3 B5 B7 C1 C3 C5 C7 C8	13	26	39
ICT practicals	A7 A9 A10 B2 B3 C3	12	24	36
Oral presentation	A9 A10 A13 B2 B3 B4	3	12	15
Online forum	A13 B3 B4 C3	0	2	2
Multiple-choice questions	A4 B2	1	5	6
Practical test:	A9 A12 B2 B3 C3	3	6	9
Personalized attention		4	0	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 / keynote speech	The teacher presents the main concepts that students need to solve the accounting problems covered in the course.
Directed discussion	Preparation and discussion in the classroom of the topics proposed by the teacher.
Workshop	Work in groups to solve exercises and cases, both in the classroom and out of the classroom. The teacher will guide this work.
ICT practicals	Work with accounting software to keep accounting books and prepare financial statements, use of a worksheet to record transactions and to analyse the content of the financial statements, and employment of presentation tools in order to prepare the presentation in the classroom.
Oral presentation	Presentation (in the classroom) of a practical case prepared in group and following the guidelines provided by the teacher.
Online forum	Use of the forum in Moodle to ask questions and/or answer those formulated by other students dealing with any topic related to the subject, particularly, those arising when solving the exercises and cases.
Multiple-choice questions	Two mid-term multiple choice test on an unspecified date.
Practical test:	Mini-written tests associated with both the workshop and ICT exercises and designed to assess the work done by students outside the classroom, in solving the exercises and cases.

Personalized attention	
Methodologies	Description



Directed discussion	The accounting problems proposed to be solved in the classroom are designed to help students in understanding the accounting concepts and in becoming familiar with the accounting technique. With this aim, students will be guided by the teacher, so that they can solve, on their own, the proposed cases.
Multiple-choice questions	
Workshop	
ICT practicals	
Oral presentation	
Practical test:	
Group tutorials (one hour per week), held by videoconference, will be aimed to support the rest of the teaching and to track the work carried out by students outside the classroom.	

Assessment			
Methodologies	Competencies / Results	Description	Qualification
Multiple-choice questions	A4 B2	Two multiple choice tests without previous notice.	20
Oral presentation	A9 A10 A13 B2 B3 B4	Students are asked to present a case in the classroom. In marking this oral presentation the teacher will take into account how students have solved the case, the presentation in the classroom, and the answer to the questions formulated by the teacher and/or other students.	20
Practical test:	A9 A12 B2 B3 C3	At the beginning of each of the sessions dedicated to discuss the exercises and cases (class or group tutorial), the teacher might ask students to solve a mini-written exercise, similar to those designed to be solved out of the classroom. This mini-exercise must be solved individually and in the time slot set by the teacher. By the end of the term the teacher will randomly select six of these written exercises to be marked.	60

Assessment comments
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The proposed methodology seeks

two main objectives: i) to create incentives for the student to work on a continuous basis along the term, and ii) to promote self-study strategies. With this aim, the student is asked to:

a) On a weekly basis, solve the exercises and cases proposed by the teacher. Team work is highly recommended to discuss the possible solutions. b) Prepare a case to be presented in the classroom. Students are asked to work in group and following the guidelines provided by the teacher, who will also set the date of presentation. c) Prepare, either individually or in group, the questions designed by the teacher to be discussed in the classroom and to actively participate in the discussions held in the classroom and/or the virtual forum.

Both the strength of the arguments used and the ability to defend them in front of the rest of the students are graded. The student can get up to one extra point

to be added to the mark obtained in the written tests held during the course, with the maximum of eight points. In the event a student, for whatever reason, cannot take one of the written continuous assessment tests (multiple choice test or practical tests), s/he will be graded zero in that test, but this grade can be substituted with the grade obtained by means of active participation in class. That is to say, out of the nine elements taken into account (two multiple choice tests, six practical tests and participation) the best eight will be selected. The maximum final mark for the continuous evaluation, out of the oral presentation, is eight points. Evaluation in the July option and "evaluación adelantada". It will follow the same scheme as the first opportunity with the following remarks with respect to the recovery of continuous evaluation activities:

- Multiple choice tests and practical tests. The student must prepare the exercises and cases for all lessons (available in Moodle). The resolution of these cases requires a detailed review of the entire course. The work performed by the student will be assessed by means of a single exam, which will be partially or totally oral, to be performed on the date agreed with the students who choose this option, always within the exam period of the second opportunity or "evaluación adelantada", as appropriate. The aforementioned test may deal with the theoretical concepts discussed during the course or any of the practical cases proposed to students, or other similar ones, and the student must be able to explain her/his response.

- Project on analysis of financial statements. Once the qualification of the first opportunity is known, or once decided to opt for the advanced evaluation, the student should contact the teacher of the subject as soon as possible to be assigned the two companies on which his project will be concerned. The oral presentation of the project will take place on the date agreed between the teaching team of the subject and the students to be evaluated, always within the exam period of the second opportunity or advance evaluation, as appropriate. In the case of the July option, students who have completed and presented the project during the course may choose to maintain the mark obtained in that activity in the first opportunity.

Part-time students. It is highly recommended that all students awarded part-time enrolment try to follow the classes regularly and take part in the continuous evaluation activities. When this is not possible, these students, and only these students, can be evaluated in the same way as students in the July option. Part-time students should contact the teacher before February, 28. Students who due to Covid 19 are unable to attend class. They will be evaluated in the same way as part-time students who are unable to attend class. 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.

Conditions for the final exam. Access to the exam classroom with any device that allows communication with the outside and/or storage is prohibited.

Student Identification. The student must prove her/his identity in accordance with current regulations.



<b>Basic</b>	<ul style="list-style-type: none"> <li>- Arquero Montaña, J. L., Jiménez Cardoso, S.M. y Ruiz Albert, I. (2015). Introducción a la Contabilidad Financiera. Pirámide</li> <li>- Bonsón, E., Cortijo, V. y Flores, F. (2009). Análisis de Estados Financieros: Fundamentos Teóricos y Prácticos. Pearson Education</li> <li>- Corona Romero, E., Bejarano Vázquez, V. y González García, J. R. (2014). Análisis de Estados Financieros Individuales y Consolidados. UNED</li> <li>- Larrán Jorge, M. (Coord.) (2009). Fundamentos de Contabilidad Financiera. Pirámide</li> <li>- Muñoz Jiménez, J. (2008). Contabilidad Financiera. Pearson Education</li> <li>- Muñoz Merchante, A. (2014). Introducción a la Contabilidad Financiera. Ediciones Académicas</li> <li>- Phillips, F., Libby, R., and Libby, P.A. (2006). Fundamentals of Financial Accounting. McGraw Hill</li> <li>- Reverte Maya, C. (2014). Exercises of Financial Accounting. Ecobook</li> <li>- Rivero Menéndez, M. J. y Camacho Miñano, M. M. (2010). Introducción a la Contabilidad Financiera. Pearson Education</li> <li>- Sutton, T. (2004). Corporate Financial Accounting and Reporting. Prentice Hall</li> </ul>
<b>Complementary</b>	<ul style="list-style-type: none"> <li>- Horngren, C.T.; Harrison, W.T y Bamber, L. S. (2003). Contabilidad. Pearson</li> <li>- Solà Tey, Magda y Vilardell Riera, Inmaculada (2009). Introducción a la Contabilidad General. McGraw Hill</li> </ul>

### Recommendations

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

Financial Operations Analysis/611G01004

Business Economics: Management and Organisation/611G01008

#### Subjects that are recommended to be taken simultaneously

#### Subjects that continue the syllabus

#### Other comments

Sustainability<sup>1</sup>. All exchange of documents and papers between teachers and students will take place in digital format, preferably Moodle.<sup>2</sup> Ethical principles relating to sustainability values in personal and professional behaviours shall be promoted. Gender perspective<sup>3</sup>. The gender perspective is incorporated through the use of non-sexist language, the use of examples and case studies in which women and men are presented in professional positions of similar relevance, the use of bibliography of authors of both sexes, promoting the participations in the class of all students, ...<sup>4</sup>. Work will be taken to change sexist prejudices and attitudes and to promote values of respect and equality.<sup>5</sup> In the case of gender discrimination, actions and measures to correct them shall be proposed. Attention to diversity<sup>6</sup>. The full integration of students who, for physical, sensory, psychic or socio-cultural reasons, experience difficulties for adequate, equal and beneficial access to university life will be facilitated.

(\*)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.