



| Teaching Guide | | | | |
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| Identifying Data | | | | 2021/22 |
| 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, Maria Flora | E-mail | flora.muino@udc.es | |
| Lecturers | Muiño Vazquez, Maria Flora | E-mail | 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> <p>1. Modifications to the contents Not necessary.</p> <p>2. Methodologies *Teaching methodologies that are maintained All, except that teaching will be carried out by synchronous videoconferencing. *Teaching methodologies that are modified None</p> <p>3. Mechanisms for personalized attention to students Virtual personalized attention is already planned in the face-to-face teaching scenario.</p> <p>4. Modifications in the evaluation Not necessary; the exams (oral or written) will be carried out virtually. *Evaluation observations: None</p> <p>5. 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.</p> | | | |

| Study programme competences / results | |
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| 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. |



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| 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 | |
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| 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 |
| Analyse and interpret the content of financial statements. | A1 A2 A3 A9 A10 A12 | B2 B3 B4 B5 | C6 C7 |
| 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 | |
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| 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 |



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| 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 | 7 | 14 | 21 |
| 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 | 11 | 22 | 33 |
| ICT practicals | A7 A9 A10 B2 B3 C3 | 11 | 22 | 33 |
| 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 | 4 | 5 |
| Objective test | A4 B2 | 2 | 8 | 10 |
| Events academic / information | B5 C7 C5 | 2 | 0 | 2 |
| Practical test: | A9 A12 B2 B3 C3 | 2 | 4 | 6 |
| 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. |



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| 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. |
| Objective test | Final exam, written or oral, referring to theoretical and practical issues. |
| Events academic / information | When the FEE organises academic events of interest to this course, students will be told to attend the event or watch the video, if it is recorded. |
| 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 |
|---|--|
| Workshop ICT practicals Oral presentation | 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. Group tutorials 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. | 10 |
| 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. | 40 |
| Objective test | A4 B2 | Final exam aimed at conducting a global assessment of the course to be held on the date established by the FEE. | 30 |

Assessment comments



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) Attend to the academic events of interest for the course organised by the FEE. d) 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. Active participation in class and/or the virtual forum, joined to attendance to academic events (assessed via a short test) will allow students to 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 five 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 and academic events. That is to say, out of the six elements taken into account (one multiple choice test, four practical tests and participation) the best five will be selected. Substitute test of continuous evaluation activities

Part-time students who are unable to attend classes, students who due to COVID are unable to participate in some continuous assessment activities, and those who at the second opportunity do not wish to retain the continuous assessment mark obtained at the first opportunity, will be able to take a substitute test for the continuous assessment activities. This test will be totally or partially oral, will deal with any theoretical or practical aspect studied during the course and will represent 70% of the final grade.

EVALUATION REGULATION

a) Conditions for the final exam. Access to the exam classroom with any device that allows communication with the outside and/or storage is prohibited. b) Student Identification. The student must prove her/his identity in accordance with current regulations.

c) 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 OPPORTUNITIES

a) First opportunity: 70% continuous evaluation (as described in Section 7 of this guide) and 30% final exam.

b) Second opportunity: 70% continuous evaluation and 30% final exam. As for the continuous evaluation, the student can opt for keeping the mark obtained during the term or take the substitute test of continuous evaluation activities described above.

c) Early opportunity ("Oportunidade adiantada"): A single test will be carried out, totally or partially oral, aimed at evaluating all the contents and competences of the subject. The grade obtained in this test will represent 100% of the final mark.

Exams and tests in Moodle

In the event that tests or final exams are conducted in Moodle, an "audit" will be carried out by means of an oral test intended to gather evidence that the student has taken the exam without assistance. If this evidence is not obtained, the grade will be zero.



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

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

Sustainability¹. All exchange of documents and papers between teachers and students will take place in digital format, preferably Moodle.² Ethical principles relating to sustainability values in personal and professional behaviours shall be promoted. Gender perspective³. 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, ...⁴. Work will be taken to change sexist prejudices and attitudes and to promote values of respect and equality.⁵ In the case of gender discrimination, actions and measures to correct them shall be proposed. Attention to diversity⁶. 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.