



Teaching Guide

Teaching Guide				
Identifying Data			2023/24	
Subject (*)	Economic and Accounting Concepts of the Firm		Code	612G01005
Study programme	Grao en Dereito			
Descriptors				
Cycle	Period	Year	Type	Credits
First and Second Cycle	1st four-month period	First	Basic training	6
Language	SpanishEnglish			
Teaching method	Face-to-face			
Prerequisites				
Department	Economía			
Coordinador	Montes Solla, Paulino		E-mail	paulino.montes.solla@udc.es
Lecturers	Alló Pazos, María Barreiro Viñan, Jose Manuel Garcia Lorenzo, Antonio Montes Solla, Paulino Rungo , Paolo Varela Candamio, Laura		E-mail	maria.allo.pazos@udc.es jose.barreiro.vinan@udc.es antonio.garcia.lorenzo@udc.es paulino.montes.solla@udc.es paolo.rungo@udc.es laura.varela.candamio@udc.es
Web	estudios.udc.es/es/subject/612G01V01/612G01005/2023			
General description	<p>This subject is part of the basic training subjects in the first year of the Bachelor's Degree in Law. It is situated in the first four-month period and consists of six ECTS credits (6 ECTS).</p> <p>It is considered a basic subject because it covers the fundamental concepts of economics and national accounting. These concepts are useful not only for law students as such, but also as citizens who carry out economic activities in their daily lives (consume, invest, receive public subsidies, pay taxes and make many other economic decisions).</p> <p>Bearing in mind that knowledge of the subject is a fundamental part of any economic-financial, business, social, legal or political activity, the subject is necessary and essential within the context of the Bachelor's Degree in Law.</p> <p>The subject explains the basic concepts, instruments and criteria necessary to have a general knowledge of the most relevant economic-financial issues. Therefore, the approach of this subject is designed for students who are starting out in the field of economics and accounting, and who need to have a global vision of these and their different issues and problems. For this reason, the subject is approached with a multidisciplinary focus, offering the student a panoramic vision of the subject, as corresponds to the idea of a programme at the level of a subject integrated in a Law degree.</p>			

Study programme competences

Code	Study programme competences
A4	Appreciating the interdisciplinary nature of legal problems
A7	Knowing the national and international legal and political structures.
A9	Ability to handle legal sources (legal, jurisprudential and doctrinal).
A15	Ability to negotiate and mediate.
B1	Knowledge in an area of study that is based on general secondary education, and is usually found at a level that, although supported by advanced textbooks, includes also some aspects that involve knowledge from the forefront of his field of study.
B3	Ability to gather and interpret relevant data (usually within their area of study) to make judgments that include a reflection on social, scientific or ethical relevant issues.
B4	Ability to transmit information, ideas, problems and solutions to a specialized and non-specialized public.
B5	Acquisition and assessment of those learning skills necessary to undertake further studies with a high degree of autonomy
B6	Learning to learn.
B7	Effective problem solving.
B8	Critical, logical, and creative thinking.
B9	Working autonomously on own initiative with a lifelong learning approach.



B10	Teamwork and collaboration.
B11	Ethical and social responsibility.
B12	Effective workplace communication and oral and written skills in Spanish, Galician and foreign languages.
B13	Computing and ICT skills.
C3	Using ICT in working contexts and lifelong learning.
C4	Exercising an open, educated, critical, committed, democratic and supportive citizenship for the sake of the common good.
C5	Understanding the importance of entrepreneurial culture and knowing the useful means for enterprising people.
C6	Critically assess the knowledge, technology and information available to solve the problems they face.
C7	Assume as a professional and citizen the importance of lifelong learning.

Learning outcomes			
Learning outcomes	Study programme competences		
To understand the real functioning of the economy in contemporary society and the interrelationships of the business, labor, financial, social and political spheres in order to achieve a general perception of microeconomic problems in international and globalized environments.	A4 A7 A9 A15	B7 B5	C4 C7
Capacity for synthesis and practical application of theoretical concepts for the treatment and resolution of economic problems in a reflective, critical and autonomous manner. Oral and written expression skills. Ability to work in a team.	A4 A7 A9 A15	B6 B7 B8 B9 B11 B12 B13 B1 B5	C3 C4 C5 C7
Awareness of the obligation of every citizen to contribute with their knowledge to try to solve individual and collective human needs with a better understanding of the nature and problems of the latter. Development of students in making economic decisions throughout their lives taking into account the sustainable economy approach (economic-social-environmental linkages) as a source generating long-term welfare.	A4 A7	B6 B10 B12 B13 B3 B4 B5	C3 C6

Contents	
Topic	Sub-topic
MODULE I. INTRODUCTION	Topic 1. Basic economic principles Topic 2. Economic models
MODULE II. MICROECONOMICS	Topic 3. Supply and demand Topic 4. Government intervention in markets Topic 5. Elasticities and taxation
MODULE III. MARKETS AND COMPETITION	Topic 6. A supply curve Topic 7. Perfect competition Topic 8. Monopoly, oligopoly and monopolistic competition Topic 9. Externalities and public goods

Planning				
Methodologies / tests	Competencies	Ordinary class hours	Student's personal work hours	Total hours



Guest lecture / keynote speech	A4 A7 A9 A15 B6 B7 B8 B13 B1 B5	50	75	125
Multiple-choice questions	B7 B9 B10 B11 B12 B1 B3 B4 B5 C3 C4	4	0	4
Objective test	B7 B8 B1 B5 C5 C6 C7	2	0	2
Personalized attention		19	0	19
(*)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 teaching staff will explain each of the topics of the program, insisting on the fundamental concepts and their relationships. The oral presentation made by the teaching staff may be complemented with the support of audiovisual media and with the posing of some questions addressed to the students, to transmit knowledge and facilitate learning and facilitate participation.
Multiple-choice questions	It may consist of problem-solving, short questions, essay questions or multiple-choice questions. This is a part of the continuous evaluation. It can be done online through the Moodle platform or in person. The teaching staff will indicate the proper mode at its time.
Objective test	This methodology consists of a test for learning assessment. It can combine different types of questions: multiple choice, ranking, short answer, discrimination, completion, and/or association questions. It can also be made with just a kind of any of these questions. It may include both theoretical and practical questions or problems. It can be done online through the Moodle platform or in person.

Personalized attention	
Methodologies	Description
Guest lecture / keynote speech	The teaching team will be available to provide personalized attention to students, whenever they require it, for those topics they deem appropriate, concerning the subject's content. Particularly for solving problems, readings, etc. This attention may be online through the mechanisms provided by the university.

Assessment			
Methodologies	Competencies	Description	Qualification
Multiple-choice questions	B7 B9 B10 B11 B12 B1 B3 B4 B5 C3 C4	The knowledge and abilities shown by the students in the tests, essays, and theoretical or practical exercises proposed by the teaching team will be valued.	60
Objective test	B7 B8 B1 B5 C5 C6 C7	Knowledge acquired throughout the course will be valued. The test may consist of theoretical or practical questions. It is a part of the continuous evaluation.	40

Assessment comments



Evaluation observations: 1) No-show grade: Corresponds to the student, when he/she only participates in evaluation activities that have a weight of less than 20% of the final grade, regardless of the grade obtained.

2) Second opportunity and early opportunity (or early call):

Second opportunity: the conditions of evaluation of the second opportunity (article 18, section 5, of the Rules of Evaluation, Review and Claim of Degrees of Degree and Master's Studies) establish that the second opportunity must guarantee the possibility of passing the subject by the student, so the grading percentages are modified with respect to the first opportunity. Likewise, the second opportunity activity will consist of a single final exam that will account for 100% of the final grade and will be held on the date of the official calendar. Alternatively, in the second opportunity, the student may retain the grades obtained in the continuous evaluation of the first opportunity (with a weighting of 30% in the final grade) and, in this case, the final exam of the second opportunity will represent the remaining 70%. Early opportunity: The evaluation conditions of the early opportunity (article 19 of the Rules for Evaluation, Review and Appeal of Bachelor's and Master's Degrees) will be specific for this opportunity. It will be evaluated by means of an objective test that will account for 100% of the final grade. 3) Students with recognition of part-time dedication and academic dispensation of exemption from attendance: In the first and second opportunity, the evaluation criteria will be governed by the completion of an objective test with a weight of 100% of the final grade. It will consist of an objective test that will include theoretical and practical questions in which students must demonstrate that they have achieved the competencies and learning outcomes of the subject.

4) About the final evaluation conditions: It is forbidden to access the exam room with any device that allows communication with the outside and/or storage of information.

5) Identification of the student: The student must prove his personality in accordance with current regulations.

6) In the case of plagiarism or copying in the performance of any test, the student will be automatically excluded from the same, and all the marks obtained in that exam or opportunity will be eliminated. Therefore, if the student has any marks in the practical test or case study, these will be annulled.

Other evaluation observations on minimum evaluation criteria. A) No minimum grade is required in the continuous evaluation part.

B) For the mixed test, it is necessary to obtain 50% of the possible grade in order to pass the subject. This requirement applies both for the 1st and 2nd opportunity.

C) In general, the student must obtain a minimum score of 5 points in order to pass the subject, provided that in the objective test he/she obtains a minimum of 50% of the grade of the test.

D) Classes are face-to-face and, therefore, class attendance is compulsory.

Sources of information

Basic	- Krugman, P. Wells, R. & Graddy, K. (2015). Fundamentos de Economía (3ª edición). Reverté
Complementary	- Pindyck, R.S. & Rubinfeld, D.L. (2018). Introducción a la Economía: Microeconomía. Pearson. Prentice Hall - Bustos Gisbert, A. (2017). Introducción a la Economía. Civitas - Mochón Morcillo, F. (2012). Principios de Economía Política (3ª edición). McGraw-Hill

Recommendations

Subjects that it is recommended to have taken before

Subjects that are recommended to be taken simultaneously

Subjects that continue the syllabus

Other comments



It is recommended to follow regularly the indications and news of the MOODLE platform, since this platform, together with the face-to-face classes; It constitutes an essential communication system between the teaching team and the students. Additionally, the next general observations and recommendations are made:

1. The delivery of the outstanding works for this subject will never be printed, and instead of, they should be delivered:
a. by means of virtual/online procedure
b. through the Moodle platform
2. The ethic principles and values of personal and professional sustainable behaviour should be assumed.
3. Everyone should try to identify and modify sexist pre-judgements trying to avoid them and boosting equalitarian behaviours.
4. The full inclusion of disabled students should be facilitated and promoted. Regardless of the physical, psychologic, sensorial or socio-cultural reasons, discrimination must be avoided for all the university community and helping to achieve equalitarian university environments.

Reminder of the application of equality regulations:- According to the different regulations applicable to university teaching, the gender perspective must be incorporated in this subject (non-sexist language will be used, the intervention of male and female students in class will be encouraged...).- Work will be done to identify and modify sexist prejudices and attitudes and students will be influenced to modify them and promote values of respect and equality.- Situations of gender discrimination will be detected and actions and measures will be proposed to correct them.

(*)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.