



## Teaching Guide

Identifying Data				2023/24
Subject (*)	Accounting	Code	660G01026	
Study programme	Grao en Relacións Laborais e Recursos Humanos (Coruña)			
Descriptors				
Cycle	Period	Year	Type	Credits
Graduate	1st four-month period	Third	Obligatory	6
Language	Spanish			
Teaching method	Face-to-face			
Prerequisites				
Department	Empresa			
Coordinador	Escourido Calvo, Manuel	E-mail	manuel.escourido@udc.es	
Lecturers	Escourido Calvo, Manuel Sánchez-Tembleque Ponte, Carlos	E-mail	manuel.escourido@udc.es carlos.sanchez-tembleque@col.udc.es	
Web	www.erlac.es			
General description	The basic objective to be achieved with this course is that students understand and internalize the concepts and tools important in the process of drafting, interpretation and communication of accounting			

## Study programme competences

Code	Study programme competences
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.
A18	Interpretar datos e indicadores socioeconómicos.
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.
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
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Acquire the skills to develop and interpret financial information and key features to analyze.	A6 A10 A13 A14 A18 A19 A25 A31 A34 A35		
Basic / General		B2 B3 B4 B6 B8 B9 B12 B13 B14	
Transversal / Nuclear			C1 C3

Contents	
Topic	Sub-topic
LA CONTABILIDAD Y LOS ESTADOS CONTABLES.	<ol style="list-style-type: none"> <li>Definición y concepto de Contabilidad.</li> <li>El PATrimonio Empresarial</li> <li>El Balance.</li> <li>El Resultado de la Empresa.</li> <li>Cuenta de Pérdidas y Ganancias.</li> <li>Otros Estados Contables.</li> <li>Cuestionario.</li> </ol>
EL PGC Y OTRAS NORMAS DE OBLIGADO CUMPLIMIENTO.	<ol style="list-style-type: none"> <li>Las Cuentas.</li> <li>El método contable.</li> <li>El Plan General Contable.</li> <li>Otras normas de obligado cumplimiento.</li> <li>Ejemplo de un Balance y Cuenta de Resultados.</li> <li>Cuestionarios.</li> </ol>
ASIENTOS CONTABLES DEL LIBRO DIARIO Y LIBRO MAYOR.	<ol style="list-style-type: none"> <li>Cuentas de Pérdidas y Ganancias.</li> <li>Balance, Financiación básica e inmovilizado.</li> <li>Cuestionarios.</li> </ol>
LA CONTABILIDAD COMO ELEMENTO DE ANALISIS Y CONTROL	<ol style="list-style-type: none"> <li>Introducción al análisis de los Estados Financieros.</li> <li>Análisis del Balance de Situación.</li> <li>Análisis de la Cuenta de Resultados.</li> <li>Análisis de la liquidez.</li> <li>Análisis de la Rentabilidad.</li> <li>Auditoría de cuentas.</li> <li>El Control de Gestión y Cuadro de Mando Integral.</li> <li>Cuestionarios.</li> </ol>

Planning



Methodologies / tests	Competencies	Ordinary class hours	Student's personal work hours	Total hours
Problem solving	A18 A19 A25 A31 B2 B3 B4 B9 B13 C1	5	10	15
Document analysis	A6 A10 A13 A18 A19 A31 A34 B2 B3 B4 B14 C1	2	1	3
Guest lecture / keynote speech	A10 A18 A19 A31 B2 B3 B4 C1 C3	42	20	62
Case study	B2 B3 B8 B9 B12 C3	15	0	15
Supervised projects	A13 A19 A31 B2 B4 B8 B9 B13 C1	8	5	13
Objective test	A10 A13 A14 A18 A19 A31 A35 B2 B3 B4 B6 B8 B14 C1	20	20	40
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	The methodology will be active/participatory for students to use the knowledge in the exercises held. Be used to group dynamics to encourage student participation in solving problems.
Document analysis	Search documentation, both printed and electronic, about the matter.
Guest lecture / keynote speech	Explanations of the subject
Case study	Methodology where the student faces the description of a specific situation that raises a problem that has to be understood, assessed and resolved by a group of people, through a discussion process. The student is faced with a specific problem (case), which describes a real situation in professional life, and must be able to analyze a series of facts, referring to a particular field of knowledge or action, in order to arrive at a reasoned decision through a discussion process in small working groups.
Supervised projects	
Objective test	Students will solve a practical exercise of the set of the course + multiple choice test (theory & practice).

Personalized attention	
Methodologies	Description
Guest lecture / keynote speech Problem solving	Clarification of the questions that arise as you go forward in the presentation of the subject.

Assessment			
Methodologies	Competencies	Description	Qualification
Objective test	A10 A13 A14 A18 A19 A31 A35 B2 B3 B4 B6 B8 B14 C1	Resolution of a practical exercise	50
Problem solving	A18 A19 A25 A31 B2 B3 B4 B9 B13 C1	Test y desarrollo de preguntas sobre la materia tratada en las clases magistrales	30
Supervised projects	A13 A19 A31 B2 B4 B8 B9 B13 C1		20

Assessment comments



Students must pass both tests to pass the course. The final will be the average of both tests .

The assessment of the opportunity of July held the same criteria used in the announcement of May.

### Sources of information

<b>Basic</b>	<ul style="list-style-type: none"> <li>- AMADOR FERNANDEZ,S. ROMANO APARICIO (2008). Manual del nuevo Plan General Contable. CEF</li> <li>- CAMACHO, M. Y RIVERO, M.J. (2010). Introducción a la contabilidad financiera. Pearson</li> <li>- FERNANDEZ GONZALEZ,J (2008). Nuevo Plan General Contable. 125 Supuestos prácticos. Francis Lefebvre</li> <li>- FERNANDEZ GONZALEZ,J (2008). Nuevo Plan General Contable.110 Supuestos prácticos. Francis Lefebvre</li> <li>- FERNANDEZ GONZALEZ,J (2007). Nuevo Plan General Contable.205 supuestos prácticos. Francis Lefebvre</li> <li>- GÓMEZ, A.P., ALCAREZ, F. J.,RODRÍGUEZ, P. (2009). Supuestos de contabilidad para Pymes. Pearson</li> <li>- HORNGREN, HARRISON Y OLIVER (2010). Contabilidad. Person</li> <li>- MARTINEZ ARIAS, A y GARCIA DIEZ, J (2010). Supuestos de Contabilidad General. Civitas</li> <li>- OMEÑACA GARCIA,J (2007). Del PGC de 1990 al Nuevo Plan General de Contabilidad y PCG de PYMES. Deusto</li> <li>- RODRIGUEZ ARIZA, L Y LOPEZ PEREZ, M.V. (2011). Contabilidad General.Teoría y práctica. Pirámide</li> <li>- FERNANDO PEREIRA / MARIA JESÚS GRANDES (2022). DIRECCIÓN Y CONTABILIDAD FINANCIERA. EDICIONES UNIVERSIDAD DE NAVARRA</li> </ul>
<b>Complementary</b>	

### Recommendations

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

Introduction to Economics/660G01002

Business Administration/660G01003

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

#### Subjects that continue the syllabus

Accounting Valuation /660G01045

### Other comments

To help achieve an immediate sustained environment and meet the objective of action number 5: "Healthy and sustainable environmental and social teaching and research" of the Green Campus Ferrol Action Plan the delivery of documentary work in this area will be requested in virtual format and / or computer support (delivery will be made via moodle or email, in digital format without the need to print them). If it is necessary to make them on paper: plastics will not be used, double-sided prints will be used, recycled paper will be used, the printing of drafts will be avoided and the importance of ethical principles related to the values of sustainability in personal and professional behaviors should be taken into account. The full integration of students / teachers with functional diversity will be facilitated. As stated in the various regulations applicable to university teaching, the gender perspective must be incorporated in this subject (non-sexist language will be used, bibliography by authors of both sexes will be used, male and female students will be encouraged to participate in class...). Work will be done to identify and modify prejudices and sexist attitudes and influence the environment to modify them and promote values of respect and equality. Situations of discrimination based on gender must 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.