UNIVERSIDADE DA CORUÑA

Teaching Guide				
Identifying Data				2020/21
Subject (*)	Financial Accounting I		Code	611G02013
Study programme	Grao en Administración e Dirección de Empresas			
Descriptors				
Cycle	Period	Year	Type	Credits
Graduate	1st four-month period	Second	Obligatory	6
Language	SpanishGalician			
Teaching method	Hybrid			
Prerequisites				
Department	Empresa			
Coordinador	Alvarez Dominguez, Maria America	E-mail	america.alvarez@udc.es	
Lecturers	Aguiar Maragoto, Fernando Alvarez Dominguez, Maria America Andrade Calvo, José Manuel Gomez Rodriguez, Maria Luz	E-mail	fernando.aguiar@udc.es america.alvarez@udc.es j.manuel.andrade@udc.es luz.gomez@udc.es	
Web				
General description	Introducir ao alumno nos conceptos básicos que guían o proceso de elaboración e comunicación da información contable.			
Contingency plan	1. Modifications to the contents 2. Methodologies *Teaching methodologies that are maintained *Teaching methodologies that are modified 3. Mechanisms for personalized attention to students 4. Modifications in the evaluation *Evaluation observations: 5. Modifications to the bibliography or webgraphy			

Study programme competences	
Code	Study programme competences
A1	Manage an enterprise or small organization, understanding their competitive and institutional position and identifying their strengths and weaknesses
A2	Integrate in any functional area of micro-firms or SMEs and perform fluently any management task commissioned
A3	Evaluate and foreseeing, from relevant data, the development of a company.
A4	Elaborate advisory reports on specific situations of companies and markets
A5	Write projects about specific functional areas (e.g. management, marketing, financial) of the company
A6	Identify the relevant sources of economic information and to interpret the content.
A7	Understand economic institutions as a result and application of theoretical or formal representations which explain the evolution of the economy.
A8	Derive, based on from basic information, relevant data unrecognizable by non-professionals.
A9	Use frequently the information and communication technology (ICT) throughout their professional activity.
A10	Read and communicate in a professional environment at a basic level in more than one language, particularly in English
A11	To analyze the problems of the firm based on management technical tools and professional criteria
A12	Communicate fluently in their environment and work by teams

B1	CB1-The students must demonstrate knowledge and understanding in a field of study that part of the basis of general secondary education, although it is supported by advanced textbooks, and also includes some aspects that imply knowledge of the forefront of their field of study
B2	CB2 - The students can apply their knowledge to their work or vocation in a professional way and have competences typically demostrated by means of the elaboration and defense of arguments and solving problems within their area of work
B3	CB3- The students have the ability to gather and interpret relevant data (usually within their field of study) to issue evaluations that include reflection on relevant social, scientific or ethical
B4	CB4-Communicate information, ideas, problems and solutions to an audience both skilled and unskilled
B5	CB5-Develop skills needed to undertake further studies learning with a high degree of autonomy
B6	CG1-Perform duties of management, advice and evaluation in business organizations
B7	CG2-Know how to use the concepts and techniques used in the various functional areas of the company and understand the relationships between them and with the overall objectives of the organization
B8	CG3- Know how to make decisions, and, in general, assume leadership roles.
B10	CG5-Respect the fundamental and equal rights for men and women, promoting respect of human rights and the principles of equal opportunities, non-discrimination and universal accessibility for people with disabilities.
C1	Express correctly, both orally and in writing, in the official languages of the autonomous region
C4	To be trained for the exercise of citizenship open, educated, critical, committed, democratic, capable of analyzing reality and diagnose problems, formulate and implement knowledge-based solutions oriented to the common good
C5	Understand the importance of entrepreneurial culture and know the means and resources available to entrepreneurs
C6	Assess critically the knowledge, technology and information available to solve the problems and take valuable decisions
C7	Assume as professionals and citizens the importance of learning throughout life.
C8	Assess the importance of research, innovation and technological development in the economic and cultural progress of society.

Learning outcomes			
Learning outcomes	Study programme competences		
Know the accounting method and its output: the financial statements.	A2 A3 A4 A6 A7 A8 A9	B7	
Record, present, and interpret any basic business transaction.	A1 A2 A3 A4 A5 A6 A7 A9	B7	C7 C8
Learn in an autonomous manner; look for the solution for new problems by applying the acquired knowledge.	A6 A9 A10 A11	B1 B2 B3 B5 B7	C5 C6 C7 C8
Ability to work with others in a consultive way.	A12	B4 B6 B8 B10	C4 C6

Ability to present, discuss, and defend different points of view.	A12	B2 B3 B4	C1 C4 C6
Have an ethical behaviour in business.		B10	C4

Contents	
Topic	**Sub-topic**
Section I: Foundations of Accounting.	SECTION 1
Lesson 1: Introduction to Accounting.	1.1. Economic activity and the need for information. 1.2. The concept of accounting. 1.3. Types of accounting.
Lesson 2: Financial information.	2.1. Uses and users of financial information. 2.2. Characteristics of financial information. 2.3. Accounting standards.
Lesson 7: The accounting cycle.	7.1. Recording of transactions during the period. 7.2. Accrual adjustments. 7.3. Preparation of financial statements. 7.4. Closing entries.
Tema 4: O ciclo contable	4.1. Fases. 4.2. Especial consideración dos principais axustes de regularización.
Tema 5: Tratamentos contables dalgunhas partidas específicas.	5.1 Existencias: a) Métodos de rexistro. b) Valoración. 5.2. Inmobilizado: a) Alta. b) Modificacións do seu valor. A amortización. c) Baixa
Section II: Introduction to recording, presenting, and interpreting basic accounting transactions.	SECTION II
Lesson 11: Long-lived assets.	11.1. Acquisition of tangible assets. 11.2. Depreciation and impairment of tangible assets. 11.3. Disposal and retirement of tangible assets.
Tema 7: Tratamento contable normalizado de operacións específicas.	7.1.Tesourería. 7.2. Existencias. 7.3. O IVE: Imposto de valor engadido. 7.4. Inmobilizado. 7.5.Contas activas e pasivas con terceiros. 7.6.Gastos de persoal. 7.7Neto patrimonial.
Tema 8:Introducción aos estados financeiros no Plan Xeral de Contabilidade.	8.1. Balance de situación. 8.2.Estado de perdas e ganancias.
TERCEIRA PARTE: A Contabilidade no entorno do Sistema de Información da Empresa.	TERCEIRA PARTE
Tema 9:Software contable.	9.1.Características e principais funcionalidades. 9.2.Consideración do modelo de dados.
Tema 10: Boas prácticas.	10.1 Organización das principais tarefas do contable. 10.2.Revisión do rexistro contable.

Planning				
Methodologies / tests	Competencies	Ordinary class hours	Student?s personal work hours	Total hours
Guest lecture / keynote speech	A1 A7 B2 B1 C5 C6 C8	18	36	54
Directed discussion	A8 A12 B2 B3 B4 B8 B10 C4 C5 C6	7	21	28
Workshop	A2 A3 A4 A5 A6 A8 A9 A10 A11 A12 B1 B5 B6 B7 C1 C5 C6 C7	18	36	54
Mixed objective/subjective test	A1 A2 A3 A4 A5 A6 B4 B8 B10 C4 C5 C6 C7 C8	10	0	10
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.
Mixed objective/subjective test	Probas de evaluación continua. Probas alternativas a evaluación continua para a segunda oportunidade. Examen final da segunda oportunidade.

Personalized attention	
Methodologies	Description
Workshop Directed discussion	Os problemas contables propostos para a súa resolución na aula teñen por obxecto afianzar a comprensión dos conceptos e da técnica contable. Para isto, o alumno será guiado polo profesor de xeito que poda chegar á solución ou solucións dos problemas que se lle propoñen. Adicionalmente, por medio das titorías, o profesor guiará a preparación das cuestións propostas para discutir na aula e a resolución das tarefas deseñadas para realizar fora da aula. Para o alumnado con recoñecemento de dedicación a tempo parcial e dispensa académica de exención de asistencia, acordarase ao inicio do curso un calendario específico de titorías compatible coa súa dedicación, motivo polo cal dito alumnado deberá poñerse en contacto co profesor nos primeiros dez días do cuadrimestre en que a materia se imparte, coa finalidade de fixar o devandito calendario. As titorías serán en TEAMS.

Assessment			
Methodologies	Competencies	Description	**Qualification**

Mixed objective/subjective test	A1 A2 A3 A4 A5 A6 B4 B8 B10 C4 C5 C6 C7 C8	Primeira oportunidade: 100% a evaluación continua. Segunda oportunidade: 60% Traballos alternativos aos da evaluación continua. 40% Proba mixta (examen) en Moodle sobre os contidos da materia.	100

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) Prepare, either individually or in group, the questions designed by the teacher to be discussed in the classroom. 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 1 extra point to be added to the mark obtained in the continuous evaluation (workshop + mid-term test). The maximum final mark for the continuous evaluation is 5 points. b) On a weekly basis, students must solve the exercises and cases proposed by the teacher. Team work is highly recommended to discuss the possible solutions. At the beginning of one of the two sessions of the week, the teacher will present a small case, similar to those designed to be solved out of the classroom. Students must solve the case individually and the teacher will collect the written solutions. At the end of the term, the teacher will choose, on a random basis, four of these written exercises to be marked. As for the final exam, students should take into account the agreements of the Executive Committee of the Faculty of Economics and Business (6th July 2011). 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. Final exam. It is forbidden to access the classroom where the exam is held with any machine that allows communication with the outside and/or the saving of information. Evaluation in the July option. The evaluation criteria used in the first option applies also in the July option. Finally, in the case (and just in the case) students are awarded with an extra evaluation option ("avaliación adiantada"), they should take an exam which will be designed to evaluate all competencies and contents of the course.

Sources of information	
Basic	- Larrán Jorge, Manuel (Coord.) (2009). Fundamentos de Contabilidad Financiera. Pirámide - Muñoz Merchante, Ángel (2008). Fundamentos de Contabilidad. Ramón Areces - Phillips, F., Libby, R. y Libby, P.A. (2006). Fundamentals of Financial Accounting. McGraw Hill - Solà Tey, Magda y Vilardell Riera, Inmaculada (2009). Introducción a la Contabilidad General. McGraw Hill - Sutton, Tim (2004). Corporate Financial Accounting and Reporting. Prentice Hall - Reverte Maya, Carmelo (2014). Exercises of Financial Accounting. Ecobook
Complementary	- Horngren, C.T.; Harrison, W.T y Bamber, L. S. (2003). Contabilidad. Pearson - Muñoz Jiménez, José (Coord.) (2008). Contabilidad Financiera. Pearson

Recommendations
Subjects that it is recommended to have taken before
Financial Operations Analysis/611G02004 Business Economics: Management and Organisation/611G02008
Subjects that are recommended to be taken simultaneously
Subjects that continue the syllabus
Financial Accounting II/611G02018
Other comments