UNIVERSIDADE DA CORUÑA

Teaching Guide			
Identifying Data			**2019/20**
Subject (*)	Economic and Accounting Concepts of the Firm	**Code**	612G01005
Study programme	Grao en Dereito		

Descriptors				
Cycle	**Period**	**Year**	**Type**	**Credits**
Graduate	1st four-month period	First	Basic training	6

Language	Spanish		
Teaching method	Face-to-face		
Prerequisites			
Department	Economía		
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Lecturers	, Novo Corti, Maria Isabel Varela Candamio, Laura	**E-mail**	iuliana.mihai@udc.es isabel.novo.corti@udc.es laura.varela.candamio@udc.es
Web			
General description	This course is aimed at students in the first year of the Degree in Law. It is considered a basic subject because it studies fundamental concepts of economics and accounting, useful not only for law students as such, but also as citizens who consume, invest, receive public subsidies, pay taxes and make many other decisions. in economic matters. The content of this course deals with fundamental parts of any financial, business, social, legal or political activity, and then, this discipline is necessary and essential within the context of the degree. The subject consists of six ECTS credits. In it, the basic concepts, instruments and criteria necessary to get a general knowledge of the most relevant economic-accounting issues are explained. Its development is designed for students who are beginning in the study of economics and accounting, as well as for those who need to achieve a global view of them and the different issues and problems that comprise it. We propose the knowledge of the accounting-economic principles as a multidisciplinary discipline and as such we do not intend to study the subject in all its extension and depth, but simply offer the student a panoramic vision of it, as befits the idea of a program at the level of a subject integrated in a degree of Law.		

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.
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.
C7	Assume as a professional and citizen the importance of lifelong learning.

C8	Valuing the importance of research, innovation and technological development for the socioeconomic and cultural progress of society.

Learning outcomes			
Learning outcomes	Study programme competences		
Learn the fundamentals of economics, both in microeconomics and macroeconomics, by acquiring knowledge of the main sources of reference in the economy, which will facilitate the student the knowledge of the operation of the economy in a social and global legal context through meaningful learning. Help the understanding of the real functioning of the economy and accounting in a contemporary society. Taking into account, simultaneously, the obligation of all citizens of contributing to try to resolve the collective needs through their own knowledge, and contributing to a better understanding of the nature and problems of those needs. Also, students will become familiar with learning and problem solving, in a critically reflective, and autonomous way.	A4 A7 A9 A15	B6 B7 B8 B11 B13 B1 B5	C4 C5 C7 C8
Capacities for critical analysis of foreground. Synthesis capacity and ability to practical applications of the theoretical concepts. Ability for spoken and written expression. Ability for teamwork. Using computer techniques to obtain information and treatment of economic problems.	A4 A7 A9 A15	B6 B7 B8 B9 B10 B11 B12 B13 B1 B5	C3 C4 C5 C7

Contents	
Topic	Sub-topic
INTRODUCTION. ECONOMIC PRINCIPLES	1. Introduction. Basic concepts 2. The main principles of economics 3. Economic Models: Trade-offs
MICROECONOMICS, MARKET & COMPETITION	1. Consumers: the consumer's theory 2. The firm: production and cost theory 3. Competitive markets 4. Imperfect competition: monopoly, monopolistic competition and oligopoly 5. Externalities and Public Goods
MACROECONOMICS AND FINANCE	1. Macroeconomics: a global vision 2. Growth, unemployment, and inflation 3. Aggregate supply and demand 4. Fiscal policy 5. Monetary policy, money, and central banks

Planning				
Methodologies / tests	Competencies	Ordinary class hours	Student?s personal work hours	Total hours
Case study	B6 B9 B10 B12 C3	10	30	40
Guest lecture / keynote speech	B6 B7 B8 B13 B1 B5	25	60	85
Collaborative learning	A4 A7 A9 A15 B11 B8 C4 C5 C7 C8	5	0	5
Mixed objective/subjective test	B7 B1 B5	2	0	2
Personalized attention		18	0	18
(*)The information in the planning table is for guidance only and does not take into account the heterogeneity of the students.				

Methodologies	
Methodologies	**Description**
Case study	Students will solve some issues related to the different topics of the subject. The teaching staff will explain in advance the methodology that must be followed and the bibliographical orientatio
Guest lecture / keynote speech	Teachers will explain each of the topics of the program, insisting on the fundamental concepts and their relationships. Class attendance is mandatory.
Collaborative learning	Guided teaching-learning procedures (overseen in person and/or using ICT methods) based on organisation of class into small groups in which students work together to solve tasks assigned by teacher, with aim of optimising their learning experience and that of other members of group.
Mixed objective/subjective test	The final exam (or even some other tests performed during the course) will be written and it will about some topic of those analyzed in the lectures. It may consist of multiple choice questions, or questions with short or long answers. Moreover, students could develop a topic proposed in the lectures.

Personalized attention	
Methodologies	**Description**
Case study	The teacher will be available for to meet students individually, whenever they request it. Particularly, for the resolution of proposed works or cases.

Assessment			
Methodologies	**Competencies**	**Description**	**Qualification**
Case study	B6 B9 B10 B12 C3	The resolution of cases and participation in class will be taken into account to determine the final grade of this subject	30
Mixed objective/subjective test	B7 B1 B5	The knowledge and abilities shown by the students in the final test (or even some other tests performed during the course) proposed by the teaching team will be also taken into account to determine the final grade of this subject	70

Assessment comments
The evaluation system is as follows: a) Continuous evaluation: 30 percent b) Exam: 70 percent. The essay test (mandatory final exam) will be written. The rating system fluctuates from 0 to 10 points. The same criteria will be followed for all opportunities.

Sources of information

UNIVERSIDADE DA CORUÑA

Basic	- Krugman, P & Wells, R. (2004). Economics. Worth Publishers - Krgman, P., Wells, R. & Graddy, K. (2014). Fundamentos de Economía. Reverté - Salcines, J. V. & Barros, E. (2010). Historia del Pensamiento Económico. Escuela de Finanzas - Salcines, V. (2010). Sistema Financiero Español. Escuela de Finanzas - Sánchez, Novo-Corti, Barreiro-Gen (2018). Apuntes básicos para un curso intermedio de microeconomía. A Coruña - EDaSS - Universidade da Coruña
Complementary	- Pindyck, R.S. & Rubinfeld, D.L. (2018). Introducción a la Economía: Microeconomía. Pearson. Prentice Hall - Frank, R.H. (2010). Micreoconomics and Behavior. 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
Follow the instrucions and updates of the MOODLE platform

(*)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.