UNIVERSIDADE DA CORUÑA

Teaching Guide			
Identifying Data			2018/19
Subject (*)	Accounting Valuation	Code	660G01045
Study programme	Grao en Relacións Laborais e Recursos Humanos (Coruña)		

Descriptors				
Cycle	Period	Year	Type	Credits
Graduate	2nd four-month period	Third Fourth	Optional	6

Language	SpanishGalicianEnglish		
Teaching method	Face-to-face		
Prerequisites			
Department			
Coordinador	Pereira Pardo, María del Carmen	E-mail	mpereirapardo@erlac.es
Lecturers	Pereira Pardo, María del Carmen	E-mail	mpereirapardo@erlac.es
Web			
General description	The aim of this subject is that the students acquire the knowledge and skills in the following areas : 1) accounting valuation ; 2) Construct and analyze main financial statements ; 3) Analyze and draw conclusions from the financial information; and 4) To understand and use the main tools and concepts in the field of operational and structural finance.		

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.
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.
B7	Habilidades nas relacións interpersoais.
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		
Through the accounting records analyze the situation and predictable evolution of a company	A10 A19	B2	C3
Run reports based on financial information on companies, sectors and markets	A6 A19	B4	

Identify sources of relevant information in this field of study	A19	B6 B8	
To acquire the knowledge and tools for the financial planning of a company and the skills to communicate effectively	A31	B9	
To acquire the essential resources to develop and defend both a business plan as financial	A35	B3 B9 B14	
Acquire the skills to work in a team.		B7 B9 B13	
Detailed knowledge of the accounting standards and financial statements .	A13	B2	
Register for accounting and interpret any economic operation.	A14	B2 B4	
Prepare, interpret and present financial information, and especially for direction .	A34	B2 B3 B4	C1
Management of planning, control, methods and tools in the field of accounting and finance	A25	B2 B3 B4 B12	
Knowledge and use of appropriate tools for the analysis of the business environment	A19 A31	B2	
Exhibition of relevant information to the public not expert in the financial field	A19	B4	

Contents	
Topic	**Sub-topic**
INTRODUCCIÓN	.
PART I: REVIEW ACCOUNTING	1. The accounting standardization in Spain 2. Claims for commercial operation 3. inventories 4. The non-current assets in the financial 5. Financial Investments 6. Sources of funding themselves 7. Funding sources Axen 8. Income multiannual and provisions for contingencies and expenses 9. VAT and income tax
PART II: INFORMATION FOR FINANCIAL ANALYSIS	1. The balance 2. The account of profit and loss 3. The statement of changes in equity 4. the state of cash flow 5. The report and the management report 6. Information intermediate and segmented
PART III : ANALYSIS THROUGH FINANCIAL INFORMATION	1. The fund maneuver 2. The financial balance 3. ratios 4. The threshold of profitability 5. Yield economic and financial
PART IV : FINANCE TO DIRECTORS	1. Operational Finance 2. Structural Finance 3. The financial management control

Planning				
Methodologies / tests	Competencies	Ordinary class hours	Student?s personal work hours	Total hours
Guest lecture / keynote speech	A6 A10 A14 A18 A19 A25 A31 A35 B1 B2 B3 B4 B5 B7 B13 C1	28	20	48
Problem solving	A10 A13 A18 A19 A31 B1 B2 B3 B4 B6 B9 C1	24	22	46
Supervised projects	A10 A18 A19 A31 B1 B2 B3 B4 B5 B7 B12 B14 C1 C3	10	20	30
Oral presentation	A31 B2 B3 B4 C1	2	2	4
Objective test	A10 A18 A19 A31 A34 B1 B2 B3 B4 B8 C1	2	18	20
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
Guest lecture / keynote speech	They explain the content that make the theoretical framework of the subject by oral presentation and the use of audiovisual media in order to further their learning.
Problem solving	Troubleshooting will address actual situations that involve the development and application of theoretical knowledge acquired by students in the master sessions.
Supervised projects	Will be performed by groups an economic-financial analysis of a real company, applying the knowledge gained in the course
Oral presentation	Oral presentation of supervised work done throughout the course by supporting audiovisual media .
Objective test	Making a final exam through a written test which will focus on theoretical aspects, practical or theoretical and practical corresponding to the themes developed in the keynote sessions.

Personalized attention	
Methodologies	Description
Guest lecture / keynote speech Problem solving Objective test Supervised projects	Resolution of the issues raised by students in relation to the matter explained in class.

Assessment			
Methodologies	Competencies	Description	**Qualification**
Problem solving	A10 A13 A18 A19 A31 B1 B2 B3 B4 B6 B9 C1	Assessed the methodological rigor and use of resources and concepts explained in class	20
Objective test	A10 A18 A19 A31 A34 B1 B2 B3 B4 B8 C1	To pass the subject is essential that the student reaches 50% of the final exam .	40
Supervised projects	A10 A18 A19 A31 B1 B2 B3 B4 B5 B7 B12 B14 C1 C3	Performing groups an economic-financial analysis of a real company, applying the knowledge acquired in the subject .	30
Oral presentation	A31 B2 B3 B4 C1	Valued together narrative ability and defense of the arguments	10

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Assessment comments
The assessment system will be made as provided in the preceding paragraph . This is through the resolution of problems (20 %), guided work (30 %) , oral presentation (10 %) and objective test (40 %) . For the rest of qualifications can join the marks obtained in the examination , it is essential that the student reaches 50% of the final exam score . At the July session held the objective test , it exceeded 50% in this written test, will be joined by the qualification obtained in the supervised works , oral presentations and case studies obtained during the course .

Sources of information	
Basic	- (). . Cervera, M.; González, A.; Romano, J. (2008): "Contabilidad financiera (adaptada al nuevo PGC)" CEF, Madrid.Durbán, S.; Irimia, A.I.; Oliver, M.D.; Palacín, M.J. (2009): "Planificación financiera en la práctica empresarial" Pirámide, Madrid.Esteo, F. (2003): "Análisis de estados financieros, planificación y control", CEF, Madrid.Gómez, A.; Alcaraz, F.; Rodríguez, P. (2009): "Supuestos de contabilidad para pymes" Pearson, Madrid.González, J. (2011): "Análisis de la empresa a través de su información económico-financiera" Pirámide, Madrid, 4ª Ed.Guajardo, G. (2014): "Contabilidad financiera" McGraw-Hill, México, 6ª Ed.Hardford, J.; Berk, J.; DeMarzo, P. (2010): "Fundamentos de finanzas corporativas" Pearson, Madrid.Horngren, C. T. (2010): "Contabilidad" Pearson, México.Larrán, M. (Coord.) (2009): "Fundamentos de contabilidad financiera" Pirámide, Madrid.Mascareñas, J. (2010): "Finanzas para directivos" Pearson, Madrid.Muñoz Jiménez, J. (Coord.) (2008): "Contabilidad financiera" Pearson, Madrid.Rivero, J. (2008): "Contabilidad Financiera", Edisofer, Madrid.
Complementary	Arnold, G. (2008): "Corporate Financial Management" Prentice Hall, Harlow, 4th Ed.Brealey, R.; Myers, S.; Allen, F. (2010): "Principios de Finanzas Corporativas" McGraw-Hill, 9ª Ed.Bonsón, E.; Cortijo, V.; Flores, F. (2009): Análisis de estados financieros. Fundamentos teóricos y casos prácticos" Pearson, Madrid.Losilla, M.F.; Moreno, A.; Rodríguez, F. (2011): "Prácticas de contabilidad financiera", Garceta, Madrid.Martin, J.; Titman S. (2009): "Valoración. El arte y la ciencia de las decisiones de inversión corporativa" Pearson, Madrid.Rivero, P. (2009): "Análisis de balances y estados complementarios" Pirámide, Madrid, 2ª Ed.Rivero, P. (Coord.) (2012): "Análisis de balances y estados complementarios. Ejercicios resueltos y comentados" Pirámide, Madrid.

Recommendations
Subjects that it is recommended to have taken before
Introduction to Economics/660G01002 Business Administration/660G01003 Business and Economics/660G01007 Accounting /660G01026
Subjects that are recommended to be taken simultaneously
Subjects that continue the syllabus
Other comments