

29117 - Accountancy

Información del Plan Docente

Academic Year	2017/18
Faculty / School	177 - Escuela Universitaria de Turismo
Degree	445 - Degree in Tourism
ECTS	6.0
Year	2
Semester	First semester
Subject Type	Compulsory
Module	---

1.General information

1.1.Introduction

1.2.Recommendations to take this course

1.3.Context and importance of this course in the degree

1.4.Activities and key dates

2.Learning goals

2.1.Learning goals

2.2.Importance of learning goals

3.Aims of the course and competences

3.1.Aims of the course

3.2.Competences

4.Assessment (1st and 2nd call)

4.1.Assessment tasks (description of tasks, marking system and assessment criteria)

5.Methodology, learning tasks, syllabus and resources

5.1.Methodological overview

The learning process that has been designed for this course is based on the following:

The proposed methodology seeks to foster continued student work and it focuses on the practical aspects of Accounting.

In sessions with the whole group the basics are treated as theoretical and practical class with immediate applications

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through examples and student participation is encouraged. Case management is done in group sessions with the party and computer seminar.

The assessment focuses more on the practical aspects.

The materials for this subject will be available at <http://moodle2.unizar.es> for the students enrolled in the subject.

5.2.Learning tasks

The programme offered to the students to help them achieve the learning results includes the following activities:

1. CLASSROOM ACTIVITIES:

- **Theoretical classes** : The participatory lecture model will be used. This model offers the lecturer the possibility of highlighting the most important aspects of each lesson, controlling the time given to explanation and guiding the students in the study of the subject. The lecturer will promote the participation of students by raising questions and presenting examples during the class. The materials for this subject will be available at <http://moodle2.unizar.es> before the theoretical classes to make it easier for the students to follow the class. (NOTE: the theoretical lessons and the practical examples and exercises will be available on the e-learning platform, but not the solutions).
- **Practical classes (the group will be split into two)** : These will consist of solving practical exercises. The scheme will be as follows:

a) The practical exercises will be available at <http://moodle2.unizar.es> before the practical classes.

b) Students will solve the exercises at home.

c) The teacher will promote the participation of students and will solve the different parts in class

- **Three theoretical controls**
- **Tutorial hours:** Students will have times for tutorials with the teacher. They will also have the possibility of submitting queries by e-mail.
- **Computer classroom seminar**
- **Completion of written exams**

2. NON CLASSROOM ACTIVITIES:

- **Use of ICTs as study and learning tools:** The online learning platform "Moodle" will be used to post the syllabus, materials and practical exercises of the subject. Likewise, students will be provided with this teaching guide and other information that may be useful for them (announcements about practical classes, forum questions, place of study and debate, news of interest, and so on).
- **Personal work:** Students will solve autonomously three exercises at home (PNP) to submit in a timely manner established in Moodle and part of the ongoing evaluation. Qualification will be validated with a face-examination. It is essential that students distribute this workload throughout the term in order to assimilate the contents. This will make the learning of subsequent lessons easier.

5.3.Syllabus

The contents of this subject are divided into three parts. These parts are made up of the lessons shown below.

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PART I: BASICS OF ACCOUNTANCY

- 1. Introduction to accountancy**
- 2. The Heritage**
- 3. The accounting method and recognition techniques in the double-entry system: the accounting cycle**
- 4. Spanish General Accounting Plan**

PART II: ANALYSIS OF PROFIT AND EQUITY OF THE COMPANY

- 5. Incomes, Expenses and Results**
- 6. Current Assets: Inventories, Trade and other receivables, and short-term financial investments.**
- 7. Non-current Assets: Property, plant and equipment, Intangible assets and Investment property**
- 8. VAT accounting**
- 9. Equity and Liabilities**
- 10. Annual Accounts**

PART III: Global case study with software (Computer classroom seminar)

5.4.Course planning and calendar

Timetable for theoretical and practical classes and presentation of assignments

The distribution of activities throughout the term will be as follows:

- Weekly sessions of theoretical classes (2 hours per week).
- Weekly sessions of practical classes (2 hours per week).
- Throughout the term, four hours of the weekly sessions of practical or theoretical classes will be used to carry out the continuous assessment exams

Delivery of activities and Computer classroom seminar will be cited in Moodle

5.5.Bibliography and recommended resources

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[BB: Bibliografía básica / BC: Bibliografía complementaria]

- BB** Fundamentos de contabilidad financiera / coordinador Vicente Montesinos Julve ; [autores, Bernardino Benito López ... (et al.)] Madrid : Piramide, D.L. 2010
- BB** Góez Carrillo, Pilar. Contabilidad financiera: apuntes de la asignatura, curso 2017-2018. [Disponible en Moodle] [Obs. docente: Disponible en Moodle]
- BC** Alfonso López, J.L. (coord.). Guía pedagógica de la Contabilidad financiera Madrid: Thomson, 2009
- BC** Alonso Pérez, Ángel. 2000 soluciones contables PGC y PYMES / Ángel Alonso Pérez, Raquel Pousa Soto . Valencia : CISS, 2008
- BC** Castillo, D.. Nuevo Plan general de contabilidad , comentado / Castillo, D. y Aguilá, S. Barcelona: Bresca editorial, 2008
- BC** Cervera Oliver, Mercedes. Contabilidad financiera : (adaptada al nuevo PGC) / Autores, Mercedes Cervera Oliver, Ángel González García, Javier Romano Aparicio . 3a. ed. Madrid : Centro de Estudios Financieros, D.L. 2008
- BC** España. Ministerio de Hacienda. Real Decreto 1514/2007, de 16 de noviembre, por el que se aprueba el Plan General de Contabilidad [Zaragoza : Escuela Universitaria de Estudios Empresariales, 2011]
- BC** España. Ministerio de Hacienda. Real Decreto 1514/2007, de 16 de noviembre, por el que se aprueba el Plan General de Contabilidad de pequeñas y medianas empresas y los criterios contables específicos para microempresas
- BC** Fernández González, Fernando Javier. Nuevo Plan General Contable : 205 supuestos prácticos / [Fernando Javier Fernández González] . Madrid : Francis Lefebvre, D.L. 2008
- BC** Fundamentos y práctica de contabilidad / José Antonio Trigueros Pina ... [et al.] . Madrid : Pirámide, cop 2008
- BC** Gallego Díez, Enriqueta. Manual práctico de contabilidad financiera / Enriqueta Gallego Díez, Mateo Vara y Vara . 2ª ed. Madrid : Pirámide, D.L. 2008
- BC** Vañó Esteban, Rafael. Aplicación práctica del Plan General de Contabilidad de Pequeñas y Medianas Empresas y

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critérios contables específicos para
microempresas / Rafael Vañó Esteban .
Valladolid : Lex Nova, D.L. 2008

LISTADO DE URLs:

INSTITUTO DE CONTABILIDAD Y
AUDITORIA DE CUENTAS (ICAC) -
[<http://www.icac.meh.es>]