

## 28514 - Accountancy

### Información del Plan Docente

<b>Academic Year</b>	2018/19
<b>Subject</b>	28514 - Accountancy
<b>Faculty / School</b>	108 - Facultad de Ciencias Sociales y del Trabajo
<b>Degree</b>	428 - Degree in Labour Relations and Human Resources
<b>ECTS</b>	6.0
<b>Year</b>	2
<b>Semester</b>	First semester
<b>Subject Type</b>	Compulsory
<b>Module</b>	---

### **1.General information**

#### **1.1.Aims of the course**

#### **1.2.Context and importance of this course in the degree**

#### **1.3.Recommendations to take this course**

### **2.Learning goals**

#### **2.1.Competences**

#### **2.2.Learning goals**

#### **2.3.Importance of learning goals**

### **3.Assessment (1st and 2nd call)**

#### **3.1.Assessment tasks (description of tasks, marking system and assessment criteria)**

### **4.Methodology, learning tasks, syllabus and resources**

#### **4.1.Methodological overview**

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

The subject is designed to develop the proposed program through the presentation of content by the teacher and, mainly, through the active participation of the students.

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Given that the teaching methodology is based on the resolution of cases and practical cases , the content will be presented in each exercise and its subsequent resolution and discussion, in such a way as to reveal its understanding and the capacity to search accounting information and systematize it.

### 4.2.Learning tasks

The program offered to the students to help him achieve the expected results includes the following activities:

1. Theoretical classes. 30 hours in which the theoretical concepts and methodological contents related to accounting theory are exposed.
2. Práctical clases. 30 hours in which the methodology is applied in the theoretical classes, directed by the teacher and with active student participation.
3. Student work: includes reading textbooks, reference books, resolving exercises, exams, etc.

### 4.3.Syllabus

#### Program of the course

Unit I. Fundamentals of accounting.

Chapter 1. Accounting as an information system.

Chapter 2. The account.

Chapter 3. Legal regulation of accounting in Spain.

Unit II. Accounting analysis of the main patrimonial elements.

Chapter 4. Purchases, sales and stocks.

Chapter 5. Treasury, accounts receivable and payable.

Chapter 6. Property, plant and equipment.

Chapter 7. Intangible assets.

Chapter 8. Financial investments.

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Chapter 9. Funding.

Chapter 10. Expenses and income.

Chapter 11. Results.

Unit III. Presentation of financial statements.

Chapter 12. The annual accounts.

### **4.4.Course planning and calendar**

#### **Schedule sessions of face to face sessions**

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Each face to face session, both theoretical and practical, lasts 2 hours, The theoretical classes that develop the twelve subjects will be taught during the semester so that in each week of the same one will study a subject of the subject. The practical classes will be taught once the corresponding theoretical concepts have been studied.

#### **Presentation of works**

Each of the two works that the students have to do, will present them in writing, on the dates that will be set at the beginning of the course.

### **4.5.Bibliography and recommended resources**

Normally, the bibliography of the academic year is updated in the web of the Library ([blioteca.unizar.es](http://blioteca.unizar.es)).