

28514 - Accountancy

Syllabus Information

Academic Year: 2022/23

Subject: 28514 - Accountancy

Faculty / School: 108 - Facultad de Ciencias Sociales y del Trabajo

Degree: 428 - Degree in Labour Relations and Human Resources

ECTS: 6.0

Year: 2

Semester: First semester

Subject Type: Compulsory

Module:

1. General information

1.1. Aims of the course

Financial information is the means through which the company communicates with external agents. Therefore, it must meet the requirements of quality that guarantees the usefulness of said information for decision-making. In this context, the course aims for students to know the methodology of the Spanish General Accounting Plan as an instrumental for recording the different operations carried out by the company.

On the other hand, the course aims for students to be able to formulate the main annual accounts and how they can influence -making by users of economic-financial information.

These approaches and objectives are aligned with the following Sustainable Development Goals (SDG) of the 2030 Agenda of Nations United (<http://www.un.org/sustainabledevelopment/es/>), in such a way that the acquisition of the learning results of the subject it provides training and competence to contribute in some way to its achievement:

Objective 5: Gender equality.

1.2. Context and importance of this course in the degree

Within the degree, the subject will contribute to the student's training in the field of knowledge of financial economics in general, and of accounting in particular, to successfully address the preparation of financial information by the company in the socio-economic context current.

1.3. Recommendations to take this course

As it is an eminently practical subject, continued attendance at theory and practice classes is recommended, as well as carrying out of the proposed exercises.

2. Learning goals

3. Assessment (1st and 2nd call)

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.

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.

The approach, methodology and evaluation of this guide is prepared to be the same in any teaching scenario. They will be adjusted to the socio-sanitary conditions of each moment, as well as to the indications given by the competent authorities.

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. Practical classes. 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.

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:

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.