

27732 - Accountancy for Lawyers

Syllabus Information

Academic year: 2023/24

Subject: 27732 - Accountancy for Lawyers

Faculty / School: 102 - Facultad de Derecho

Degree: 421 - Degree in Law

ECTS: 3.0

Year: 4

Semester: Second semester

Subject type: Optional

Module:

1. General information

Accounting for Jurists is a complementary training subject for those who study the law degree at the UZ, especially aimed at those who plan to orientate their professional activity in all those professional opportunities related to economic activity, public or private.

The objectives of this subject are:

- Basic knowledge of the economic-financial information of the entities.
- Interpret and understand the elements of financial statements and the standards for their preparation.

These approaches and goals are aligned with the following Sustainable Development Goals (SDGs):

Objective 4.4 Substantially increase the number of youth and adults who have the necessary skills, particularly technical and vocational, to access employment, decent work, and entrepreneurship.

Objective 16.6 To create effective, transparent and accountable institutions at all levels

2. Learning results

- To understand the need for economic and financial information of economic units and the role of accounting
- To understand the relationship between accounting and economics
- To know the users of accounting information and their needs
- To understand the elements of financial statements and the basic concepts that regulate and justify their content
- To know, handle and understand the theoretical concepts and methodology of accounting
- To understand the accounting model of an entity and the relationships between its component financial statements
- To analyse economic transactions and determine their effect on the financial statements
- To formulate, interpret and understand, at a first level, the balance sheet and the profit and loss account and make decisions based on basic analytical tools

3. Syllabus

Lesson 1.-REGULATION OF FINANCIAL INFORMATION

Lesson 2.- ACCOUNTING AS AN INFORMATION SYSTEM AND A COMMON BUSINESS LANGUAGE Lesson 3.- BASIC ACCOUNTING CONCEPTS

Lesson 4.-ANNUAL ACCOUNTS

Lesson 5.- AUDIT OF THE ANNUAL ACCOUNTS

4. Academic activities

	ACTIVITY	ECTS
	Attendance to theoretical classes. Preparation and delivery of oral presentations individually or in teams.	1,5
	Attendance to practical classes. Problem solving and case study Preparation and delivery of oral presentations individually or in teams.	1
	Student's independent study and completion of written and/or oral tests.	0,5

5. Assessment system

Two assessment systems are established: a mixed one based on a process of assessment of different activities developed during the term plus a final test and another, simple, consisting of a global final test.

MIXED SYSTEM*. It consists of the following evaluation activities:

a) ASSESSMENT OF ACTIVITIES DEVELOPED DURING THE TERM:

During the semester, students will be required to carry out different case studies, assignments or tests, as well as to participate in their presentation or discussion in the classroom according to the guidelines provided by the teacher at the beginning of the term.

The overall result of these assignments will be weighted by 30% in the final grade. The student will be provided with the partial grades.

b) WRITTEN FINAL TEST.

The final written test constitutes 70% of the final grade. It consists of a theoretical test (50% of the final grade) and a practical test (50% of the final grade).

The theoretical test consists of several questions that will measure the degree achieved in the attainment of the above-mentioned learning results.

The practical test consists of the resolution of several practical problems that will measure the degree of achievement of the learning results.

In any case, if the student does not achieve a minimum grade of 4,0 out of 10, the grade will not be averaged with that of the evaluation of the activities developed during the term as they will have not achieved the foreseen learning results.

* The mixed evaluation system will only be applied to the first call.

SIMPLE SYSTEM BASED EXCLUSIVELY ON A FINAL GLOBAL TEST

The Accounting for Jurists subject offers the possibility of passing the subject, as well as obtaining the maximum grade, by means of a global exam, which will take place in the corresponding official call.

It will consist of two parts - theory and practice, following the same structure as the final written test of the mixed system.

The final grade of the overall test will be obtained from the average of the grades of the theoretical and practical parts.