

Academic Year: ( 2019 / 2020 )

Review date: 18-05-2019

Department assigned to the subject: Business Administration Department

Coordinating teacher: LOPEZ-PUERTAS LAMY, MONICA

Type: Compulsory ECTS Credits : 6.0

Year : 4 Semester : 1

**REQUIREMENTS (SUBJECTS THAT ARE ASSUMED TO BE KNOWN)**

Introduction to accounting

**OBJECTIVES**

By the end of the course students should be able to:

- Solve any new accounting problem using the knowledge acquired in this and previous courses.
- Understand the effect of accounting policies on the figures reported on the financial statements.

Skills development:

- Initiative and self-learning
- The ability to select and assign priorities within restricted resources and to organize work to meet tight deadlines
- Work in teams.
- Present, discuss, report and defend views effectively.

Attitudes:

- Compliance with the fundamental ethical principles.
- Commitment to continual improvement and lifelong learning.

**DESCRIPTION OF CONTENTS: PROGRAMME**

1. Introduction to valuation and recognition criteria
2. Inventory.
3. Revenue recognition
4. Receivables. Basic issues
5. Receivables. Particular issues
6. Tangible assets. Basic issues
7. Tangible assets. Particular issues
8. Intangible assets.
9. Financial instruments.
10. Liabilities, Loss contingencies and employment costs.
11. Equity
12. Income tax

**LEARNING ACTIVITIES AND METHODOLOGY**

The course is organised in theoretical and practical sessions. Theoretical sessions are designed to provide the basic concepts needed to solve the accounting problems analysed. Practical sessions are used to discuss exercises and practical cases where basic theoretical concepts need to be applied. The weekly programme states when theoretical sessions take place and when exercises and practical cases are discussed in the classroom. Students should revise the concepts analysed in every theoretical session and solve the proposed exercises and/or practical cases before they are discussed in the classroom.

**ASSESSMENT SYSTEM**

Assessment will be based on:

- Class participation (both in theoretical and practical sessions): 10%.
- Intermediate tests (2 tests. the first one covering topics 1 to 3 and second one covering topics 7 to 9): 10%
- Mid-term exam: 20%.
- Final exam: 60%.

(A minimum of 4 points out of 10 is required to be able to pass the course).

<b>% end-of-term-examination:</b>	60
<b>% of continuous assessment (assignments, laboratory, practicals...):</b>	40

#### BASIC BIBLIOGRAPHY

- Reales Decretos 1514/2007 y 1515/2007, de 16 de noviembre, y adaptación al Real Decreto 1159/2010 y al Real Decreto 602/2016 Plan General de Contabilidad y de PYMES: Reales Decretos 1514/2007 y 1515/2007, de 16 de noviembre, y adaptación al Real Decreto 1159/2010 y al Real Decreto 602/2016, Pirámides, 2018
- Antonio Pascual Martínez Alfonso y Gregorio Labatut Serer Casos prácticos del PGC y PGC Pymes y sus implicaciones fiscales. 5ª edición, wolterskluwer, 2016
- Jiménez Cardoso, Sergio M; Arquero Montaña, José Luis; Ruiz Albert, Ignacio Plan General de Contabilidad ANOTADO: Modificado por el RD 602/2016, de 2 de diciembre, aplicable a los ejercicios iniciados desde el 1 de enero de 2016, Pirámides, 2017
- OMENAGA GARCIA, JESÚS Plan General de Contabilidad y PGC de PYMES comentados: 8ª Edición actualizada, Deusto, 2017

#### ADDITIONAL BIBLIOGRAPHY

- Ángel Alonso Pérez y Raquel Pousa Soto 2000 Soluciones Contables PGC , wolterskluwer, 2016

#### BASIC ELECTRONIC RESOURCES

- INSITITUTO DE CONTABILIDAD Y AUDITORIA DE CUENTAS . ICAC:  
<http://www.icac.meh.es/seccion.aspx?hid=34>