

Academic Year: (2019 / 2020)

Review date: 02-05-2019

Department assigned to the subject: Business Administration Department

Coordinating teacher: GUILLAMON SAORIN, ENCARNACION

Type: Compulsory ECTS Credits : 3.0

Year : 3 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:

- tasks and class participation (both in theoretical and practical sessions): 15%.
- mid-term exam: 25%.
- final exam: 60% (a minimum of 4 is required before considering the average with the continuous assessment grade).

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

BASIC BIBLIOGRAPHY

- 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 ¿ 23 feb 2017-, Pirámide, 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. Edición 2017, NA.
- Stickney, Weil, Schipper, Francis Financial accounting: An introduction to concepts, methods and uses, Cengage, 13th Edition, 2007

ADDITIONAL BIBLIOGRAPHY

- OMEÑAGA GARCIA, JESÚS Plan General de Contabilidad y PGC de PYMES comentados: 8ª Edición actualizada¿ 20 jun 2017, Deusto.