

Accounting update

Academic Year: (2023 / 2024)

Review date: 03-05-2023

Department assigned to the subject: Business Administration Department

Coordinating teacher: TOLDRA SIMATS, ANNA

Type: Additional training ECTS Credits : 2.0

Year : 0 Semester : 1

REQUIREMENTS (SUBJECTS THAT ARE ASSUMED TO BE KNOWN)

None

OBJECTIVES

Introduce students to the basic concepts in accounting.

DESCRIPTION OF CONTENTS: PROGRAMME

Para qué utilizamos la contabilidad.

Contabilidad y la empresa.

Transacciones y el ciclo contable.

Elementos de la ecuación contable fundamental.

Reconocimiento de los cambios en la cuenta de pérdidas y ganancias.

Efecto sobre el balance.

Relación entre activos, ingresos y gastos.

Ajuste de entradas: revisión del ciclo contable.

LEARNING ACTIVITIES AND METHODOLOGY

Lectures and exercises

ASSESSMENT SYSTEM

Final exam: 60%

Continuing evaluation: 40%

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