

## COURSE SYLLABUS

Academic Year: 2020/2021

| Identification and characteristics of the course         |  |                                   |            |
|--|--|-----------------------------------|------------|
| Code   | 503062-en  | ECTS Credits                      | 6          |
| Course title (English)                                   | Introduction to accounting                       |                                   |            |
| Course title (Spanish)                                   | Introducción a la contabilidad                   |                                   |            |
| Degree programs  | • Bachelor's Degree in Economics                 |                                   |            |
| Faculty/School   | Faculty of Economics and Business Administration |                                   |            |
| Semester   | 2  | Course type (compulsory/optional) | Compulsory |
| Module   | Basic training                                   |                                   |            |
| Subject matter   | Business   |                                   |            |
| Lecturer/s   |  |                                   |            |
| Name   | Room   | E-mail                            | Web page   |
| Milanes Montero, Patricia                                | 19   | pmilanes@unex.es                  |            |
| Subject Area   | Financial Economy and Accounting                 |                                   |            |
| Department   | Financial Economy and Accounting                 |                                   |            |
| Coordinator<br>(Only if there is more than one lecturer) |  |                                   |            |

| Competencies*  |
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| <p><b>1. Basic and General Competencies:</b></p> <p>CB1 – Students should have demonstrated and understood a basic level of the knowledge field showing a progress of knowledge from a secondary school level to a higher advanced level using vanguard studies of the field.</p> <p>CB2 – Students should be able to apply their knowledge to their work or vocation in a professional way. Students should possess the skills that are usually demonstrated through argument elaboration and defense and problem solving within their area of study.</p> <p>CB3 – Students should have the ability to collect and interpret relevant data (usually within their area of study) to make judgments that include a reflection on relevant social, scientific or ethical issues.</p> <p>CB4 – Students should be able to transmit information, ideas, problems, and solutions to specialized and non-specialized audiences.</p> <p>CB5 – Students should have developed those learning skills necessary to undertake further studies with a high degree of autonomy.</p> <p>CG3 – Ability to apply professional criteria based on the management of technical instruments to the analysis of business problems.</p> <p>CG1 – Ability to identify and anticipate relevant economic problems, both in the private and public areas, to discuss different possibilities and to select the most appropriate ones.</p> <p><b>2. Transversal Competencies:</b></p> <p>CT1 – Ability to manage, analyze, and synthesize.</p> <p>CT2 – Organizational and planning abilities.</p> <p>CT8 – Ability to make decisions.</p> <p>CT11 – Ability to work in an international context.</p> |

\* The sections concerning competencies, course outline, teaching activities, teaching methodology, learning outcomes and assessment methods must conform to those included in the ANECA verified document of the degree program.

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| <p>CT12 – Ability to develop personal relationships.<br/>           CT17 – Independent learning ability.<br/>           CT12 – Capacity for organization and planning<br/>           CT15 – Personal Relationship Skills<br/>           CT16 – Ethical commitment at work<br/>           CT4 – Ability to manage, analyze and synthesize information</p>   |
| <p><b>3. Specific Competencies:</b><br/>           CE13 - Ability to know, understand and use the principles of business economics and accounting</p>  |
| <p>Contents</p>  |
| <p><b>Course outline*</b></p>  |
| <p>Study of the Spanish General Accounting Plan. Accounting principles. The groups of accounts in the Spanish General Accounting Plan. Recognition and measurement standards. Annual Accounts.</p>   |
| <p><b>Course contents</b></p>  |
| <p>Title of unit 1: DEFINITION OF ACCOUNTING.<br/>           Contents of unit 1:<br/>           1.1.- What is accounting?<br/>           1.2.- What does accounting inform about?<br/>           1.3.- Who does accounting inform to?<br/>           1.4.- What does accounting inform with?<br/>           1.5.- How does accounting inform? Phases of basic accounting activity.<br/>           Description of practical activities for unit 1:</p>  |
| <p>Title of unit 2: ACCOUNTING STANDARDIZATION PROCESS. SPANISH GENERAL ACCOUNTING PLAN PRESENTATION.<br/>           Contents of unit 2:<br/>           2.1.- Accounting standardization and harmonization process.<br/>           2.2.- Spanish accounting law.<br/>           2.3.- Spanish general accounting plan presentation.<br/>           2.3.1. Structure<br/>           2.3.2. Accounting framework.<br/>           Methodology: Explanation by means of lectures with Power-point presentations.</p>   |
| <p>Title of unit 3: EQUITY AND WEALTH. PROFIT/LOSS AND INCOME. CONCEPT AND COMPONENTS.<br/>           Contents of unit 3:<br/>           3.1.- Definition of wealth and equity.<br/>           3.2.- Equity components: Goods, rights, obligations and equity.<br/>           3.3.- Balance sheet. Classification of assets, liabilities and equity under GAP.<br/>           3.4.- Inventory.<br/>           3.5.- Definition of income and results.<br/>           3.6.- Income statement components: income and expenses definition under GAP.<br/>           Methodology: Explanation by means of lectures with Power-point presentations.<br/>           Description of practical activities for unit 3:<br/>           Practical exercises: Identification of Equity and Profit/Loss components and elaboration of the Balance sheet and the Income statement.</p> |
| <p>Title of unit 4: THE ACCOUNTING METHOD. ACCOUNTS, ENTRIES AND ACCOUNTING BOOKS.<br/>           Contents of unit 4:<br/>           4.1.- Accounting events.<br/>           4.2.- The account as an instrument of representation and measurement of equity items.<br/>           4.3.- Double-entry book-keeping process.<br/>           4.4.- The accounting books: Journal and Ledger.<br/>           4.5.- The value-added tax (VAT) accounting.<br/>           Methodology: Explanation by means of lectures with Power-point presentations.<br/>           Description of practical activities for unit 4:<br/>           Practical exercises: The accounting treatment of equity and profit/loss items. The accounting books presentation.</p>  |
| <p>Title of unit 5: RECOGNITION AND MEASUREMENT CRITERIA.<br/>           Contents of unit 5:</p>   |

5.1.- Perpetual and periodic methods.  
 5.2.- Inventories and Property plant and equipment initial measurement criteria.  
 Methodology: Explanation by means of lectures with Power-point presentations.  
 Description of practical activities for unit 5:  
 Practical exercises: The accounting treatment of inventories following periodic and perpetual systems and the application of recognition and measurement standards.

Title of unit 6: ANALYSIS OF THE BALANCE SHEET AND THE INCOME STATEMENT. PROFIT AND LOSS ACCOUNT.

Contents of unit 6:  
 6.1.- Objectives of Financial Statements analysis.  
 6.2.- Financial Statements compared in absolute/relative values.  
 6.3.- Financial Statements decomposed into relative values.  
 6.4.- Main ratios for the analysis of Financial Statements.  
 6.5.- Adjusting entries in the conclusion phase.  
 Methodology: Explanation by means of lectures with Power-point presentations.  
 Description of practical activities for unit 6:  
 Practical exercises regarding the analysis of the Balance Sheet and the Income Statement applying the methodology studied in the theoretical part.

### Educational activities \*

| Student workload (hours per lesson) |            | Lectures  | Practical sessions |     |     |     | Monitoring activity | Homework  |
|-------------------------------------|------------|-----------|--------------------|-----|-----|-----|---------------------|-----------|
| Lesson                              | Total      | L         | HI                 | LAB | COM | SEM | SGT                 | PS        |
| 1 Theory                            | 8          | 3         |                    |     |     |     |                     | 5         |
| 1 Practice                          | 0          | 0         |                    |     |     |     |                     | 0         |
| 2 Theory                            | 8          | 3         |                    |     |     |     |                     | 5         |
| 2 Practice                          | 0          | 0         |                    |     |     |     |                     | 0         |
| 3 Theory                            | 12         | 5         |                    |     |     |     |                     | 7         |
| 3 Practice                          | 11         | 4         |                    |     |     |     |                     | 7         |
| 4 Theory                            | 10         | 4         |                    |     |     |     |                     | 6         |
| 4 Practice                          | 19         | 7         |                    |     |     |     |                     | 12        |
| 5 Theory                            | 8          | 4         |                    |     |     |     |                     | 4         |
| 5 Practice                          | 8          | 4         |                    |     |     |     |                     | 4         |
| 6 Theory                            | 16         | 8         |                    |     |     |     |                     | 8         |
| 6 Practice                          | 25         | 8         |                    |     |     |     |                     | 17        |
| <b>Assessment</b> **                | 25         | 10        |                    |     |     |     |                     | 15        |
| <b>TOTAL ECTS</b>                   | <b>150</b> | <b>60</b> |                    |     |     |     |                     | <b>90</b> |

L: Lectures (100 students)  
 HI: Hospital internships (7 students)  
 LAB: Lab sessions or field practice (15 students)  
 COM: Computer room or language laboratory practice (30 students)  
 SEM: Problem-solving classes, seminars or case studies (40 students)  
 SGT: Scheduled group tutorials (educational monitoring, ECTS type tutorials)  
 PS: Personal study, individual or group work and reading of bibliography

### Teaching Methodology\*

1. Expositive method, consisting of the presentation of the course contents under study by the instructor. It also includes examples of problem solving by the instructor.
2. Problem-solving method. The professor sets out a problem and helps students to understand it, and students collaboratively try to find a solution by applying problem-solving techniques
3. Case studies, projects and experiments
4. Collaborative activities based on digital resources and tools, particularly those available on the Campus Virtual de la UEx

\*\* Insert as many rows as necessary. For instance, you can include one row for a partial exam and another for the final exam.

5.- Learning/evaluation situation in which the students perform some tests to reinforce their learning and as an evaluation tool.

### Learning outcomes \*

- Acquiring and understanding knowledge in an area of study.
- To apply knowledge to practice and solve specific problems within their area with the help of ICT.
- To know how to work autonomously and in groups.
- To make critical judgements that include reflection and a commitment to quality.
- To search, transmit and manage information, ideas, and identify problems and solutions.
- To present sufficient autonomy to pursue further studies successfully.

### Assessment methods \*

The student will be assessed on the theory and the practice. These two exams must be passed to incorporate the score to the final grade.

- The theoretical exam: The student will be able to pass the theoretical part of the subject:
  - As a “presential student” (continuous evaluation), that is to say, doing two theoretical partial exams during the course. All the students will be able to do these two partial exams.  
The total grade will be the average of the grades obtained in both partial exams, taking into account the following considerations depending on whether the students have attended the synchronous classes and carried out the activities required or not:
    - Students who have attended classes and have completed the activities required will pass the partial continuous evaluation if they obtain at least 4 points as an average of both partial grades and if they have obtained at least 4 points in the second partial exam.
    - Students who have NOT attended classes or taken part in the activities required will pass the partial continuous assessment if they obtain at least 5 points as an average of both partial marks, and if they have obtained at least 5 points in the second partial mark.
  - As a “non-presential student” (non-continuous evaluation): If the student doesn’t pass the theory as a “presential student”, he/she will be able to do the final theoretical exam. The grade of the student in this part of the exam will depend on class attendance and completion of the required activities:
    - In case of having attended the synchronous classes and delivered the proposed activities it will be necessary to obtain a grade equal or superior to 4 points
    - In case of NOT having attended the synchronous classes and delivered the proposed activities it will be necessary to obtain a grade equal to or higher than 5 points.

If the student passes the theory as a “presential” or “non presential” student but he/she doesn’t pass the practice in the first call, he/she will be able to keep the theoretical score until the extraordinary call.

- The practical exam: This exam will consist of a written practical examination in the official calls. In order to pass this part is necessary to obtain at least 5 points. Regardless of the mark obtained in the first part, all students will be able to do the practical exam.

If the student passes this practical exam but he/she doesn’t pass the first part (theoretical exam), he/she will be able to keep the practical score until the extraordinary call.

In both assessment methods, students must achieve a minimum overall final grade of 5 points on a grading scale from 0 to 10 in order to pass the course.

If the student has passed both parts, the final grade of the course will be determined by weighting the grade of the theoretical test with 30% and the grade of the practical exam with the remaining 70%. In other words, the grade will be obtained by applying the following expression

$$\text{Final mark} = 0.30 \times \text{mark of the theoretical exam (test)} + 0.70 \times \text{mark of the practical exam}$$

However, for students who do not pass the practical exam, the final mark will be calculated using the above formula, but on the record, it will not exceed 4.

For the students who have not passed the first part of the evaluation (theoretical test), their final grade will be the one obtained with a weight of 30%.

### **Bibliography (basic and complementary)**

#### **BIBLIOGRAPHY IN ENGLISH:**

- PLAN GENERAL CONTABLE ESPAÑOL EN INGLÉS. SPANISH GENERAL ACCOUNTING PLAN. Madrid: Ministerio de Economía. Instituto de Contabilidad y Auditoría de Cuentas (ICAC).
- BRITTON, A. AND WATERSON, C. (2010): Financial Accounting, 5th Edition, London: Financial Times Prentice Hall.
- REVERTE, C. (2014): Exercises of Financial Accounting. Ecobook Editorial del Economista.

#### **BIBLIOGRAPHY IN SPANISH:**

##### **Basic bibliography:**

- AMADOR FERNÁNDEZ, S. y ROMANO APARICIO, J. (2008). Manual del Nuevo Plan General Contable. Ed. CEF.
- MUÑOZ MERCHANT, A. (2008). Fundamentos de Contabilidad, Editorial Universitaria Ramón Areces, 2ª Edición.
- PLAN GENERAL DE CONTABILIDAD, R.D.1514/2007 y de PYMES, R.D.1515/2007 de 16 de noviembre. (BOE de 20 y de 21 de noviembre de 2007).
- CERVERA OLIVER, M., GÓNZALEZ GARCÍA, A. y ROMANO APARICIO, J. (2008), Contabilidad Financiera. Ed. CEF.
- JOSÉ LUIS, JIMÉNEZ CARDOSO, S.M. y RUIZ ALBERT, I. (2011), Introducción a la Contabilidad Financiera. Ed. Pirámide.
- WANDER-BERGHE LOZANO, J.L. BAÑÓN, C., BELTRÁN, E. y otros (2008), Contabilidad Financiera. Nuevo Plan General de Contabilidad y de PYMES. Ed. Pirámide.

##### **Digital manuals:**

- ALCARRIA JAIME, J.J. (2008), Contabilidad financiera I. Ed. Publicacions de la Universitat Jaume I. Server de Comunicació i Publicacions. <http://www.uji.es/CA/publ/sapientia/jur/>
- AMADOR FERNÁNDEZ, S. y ROMANO APARICIO, J. (2008), Manual del nuevo plan general contable. Ed. CEF. <http://contabilidad.tk>
- GARCÍA SÁNCHEZ, I.M. (2009): Introducción a la contabilidad. Edición electrónica gratuita disponible en <http://www.eumed.net/libros/2009c/576/>
- GONZÁLEZ BRAVO, M.I. y GARCÍA SÁNCHEZ, I.M. (2010): Aplicación práctica del PGC/2008. Edición electrónica gratuita disponible en <http://www.eumed.net/libros-gratis/2010d/767/>

##### **Complementary bibliography:**

- ALONSO PÉREZ, Á. y POUSA SOTO, R. (2007), Casos prácticos del nuevo Plan General de Contabilidad. Ed. CEF.
- FERNÁNDEZ GONZÁLEZ, F.J. (2007), Nuevo Plan General Contable. 205 Supuestos prácticos. Dossier Práctico Francis Lefebvre.
- GALLEGO DÍEZ, E. y VARA Y VARA, M. (2008), Manual práctico de Contabilidad Financiera. Ed. Pirámide. 2ª edición
- LARRÁN JORGE, M. (2009), Fundamentos de Contabilidad Financiera, Teoría y Práctica. Ed. Pirámide.
- MAYO, C. y PULIDO, A. (2008), Contabilidad Financiera. Un enfoque actual. Ed. Paraninfo. Madrid.
- REJÓN LÓPEZ, M. (2008), Manual Práctico Del Nuevo Plan General de Contabilidad 2008. Ed. Grupo editorial universitario.
- Resolución del ICAC de 1 de marzo de 2013, por la que se dictan normas de registro y

valoración del inmovilizado material y de las inversiones inmobiliarias.

- Resolución del ICAC de 28 de mayo de 2013, por la que se dictan normas de registro, valoración e información a incluir en la memoria del inmovilizado intangible.
- Resolución del ICAC de 14 de abril de 2015, que establece los criterios para la determinación del coste de producción.
- RODRÍGUEZ ARIZA, L. y LÓPEZ PÉREZ, M.V. (2008), Contabilidad General. Teoría y Práctica. Ed. Pirámide.
- SOCÍAS SALVÁ, A., HERRANZ BASCONES, R., PONSFLORIT, D., y otros (2007), Contabilidad Financiera. El modelo contable básico. Teoría y supuestos. Ed. Pirámide.
- TRIGUERO PINA, J.A., SANSALVADOR SELLÉS, M.E., REIG MULLOR, J. y otros (2009), Fundamentos y Práctica de Contabilidad. Ed. Pirámide.

### Other resources and complementary materials

#### Learning Tools

Throughout the course, the professor will provide other suitable material (theoretical and practical pdf handouts) via Campus Virtual de la UEx > <https://campusvirtual.unex.es/portal/>

#### Additional teaching material

Electronic resources:

- Instituto de Contabilidad y Auditoría de Cuentas (ICAC): [www.icac.meh.es](http://www.icac.meh.es)
- Asociación Española de Contabilidad y Administración de Empresas (AECA): [www.aeca.es](http://www.aeca.es)
- Agencia Tributaria: [www.aeat.es](http://www.aeat.es)
- Centro de Estudios Financieros (CEF) : [www.cef.es](http://www.cef.es)
- <http://www.boe.es>
- <https://laleydigital.laleynext.es/Content/Busqueda.aspx>
- <http://noticias.juridicas.com/>