

## COURSE GUIDE: 2015-16

COURSE DETAILS			
Name :	Introduction to Accounting		
Code :	63101107	Plan :	Grade in Economics (plan 2010) Grade in Administration and Business management (plan 2010) Grade in Finance and Accounting (plan 2010) Grade in Marketing (plan 2010)
Academic year :	2015-16	Level :	Grade
Course :	1	Type :	Basic
Semester :	Second		
TIME DISTRIBUTION IN ACCORDANCE WITH REGULATION			
ECTS :	6	In-class hours:	45
		Not in-class hours:	105
		Total time (in hours):	150
USE OF VIRTUAL PLATFORM:		Teaching support	

LECTURER DETAILS			
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Personal webpage			

ACTIVITIES ORGANIZATION		
<i>Planned activities for learning and workload distribution per activity (in hours)</i>		
I. STUDENT'S ACTIVITIES (In-class / Online)	• Seminars [Example]	0,0
	• Teaching group [Example]	31,0
	• Work group / small group [Example]	14,0
	<i>Total In-class/Online time :</i>	45,0
II. STUDENT'S AUTONOMOUS ACTIVITIES (not in-class)	•	105,0
	<i>Total not in-class time :</i>	105,0

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**ELEMENTS OF INTEREST FOR COURSE LEARNING****Justification of contents**

"Introduction to Accounting" course is taught first grade in Economics, Business Administration, Finance and Accounting and Marketing.

Because the student does not usually come from accounting, knowledge of the subject will be acquired gradually and progressively adding increasing degree of complexity, based on the lift on previously learned. At first it dispenses too specific to use language in order to gradually introduce financial, accounting and economic terminology, as it progresses in the development of the course, without giving the matter treated with due seriousness, trying to combine rigor and simplicity.

After studying the fundamentals and basics of the economic activity of the company, transactions are analyzed for the process of acquiring, processing and sale of goods and services (real activity). Specifically, we analyze the acquisition and consumption of production factors (economic resources) and the production and sale of goods and services (products). Also analyzed, although with less depth, financial activity derived from previous transactions.

Certain accounting issues discussed are also being studied in other subjects. Therefore, accounting professor uses the accounting perspective, but relying when necessary on concepts or related subjects (Economics and Finance).

In the course contents conveniently combine theoretical and practical aspects because it is inconceivable theory without practice and vice versa, constituting both a perfectly integrated aspects. But in any case, giving enough importance to the fundamentals that underpin the discipline and bearing in mind that the student will always be better to understand why something is done to learn how.

That is why in the planning of the course will complement the conceptual to the implementation of the same problems and case studies that serve to settle theoretical learning, applied to specific situations. Such application of the knowledge acquired will require the exercise of reason, encouraging further active student participation.

**Other courses related**

Matters Financial Accounting, Finance and Business Law (These materials vary according to grades).

**Minimum knowledge required to deal with the Course**

None

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## COMPETENCIES

### General competencies

#### *General objectives of the University of Almería*

- Basic knowledge to best satisfy professional demands.
- Capacity to solve problems.
- Work in group.
- Ability to learn to work independently.

#### *Other general objectives*

- Ability to issue opinions.
- Application of knowledge.
- Understand and have knowledge.

### Specific competencies developed

- Knowing and applying the basic accounting concepts.

This competence is developed through the following:

- Understanding the magnitudes that are generated as a result of the economic activity of the company, distinguishing between real and financial flows.
- Understanding financial statements in which the economic magnitudes are grouped (real and financial).
- Identify the magnitudes that are generated as a result of economic activities developed by the company (real and financial).
- Knowing and understanding the criteria for recognition, measurement and presentation and methods of recording the economic magnitudes generated in a company.

## LEARNING OBJECTIVES/OUTCOMES

- Understanding and knowing how to differentiate the basics of wealth (assets - liabilities), result (wealth generated: revenues - expenses) and cash. In addition, the general criteria for recognition, measurement and presentation.

To do this, students must be able to:

- Locate needed information in the available material.
- Relate the theoretical with the resolution of problems and case studies.
- Identify the various magnitudes generated by economic transactions (real and financial).
- Identify economic magnitudes (real and financial) included in each of the financial statements.
- Apply the criteria for recognition, measurement and presentation and methods of recording economic magnitudes to specific situations.

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CONTENTS			
<b>Module</b>		Economic activity and financial information.	
<b>Content</b>			
		The firm's economic activity: real and financial flow.	
<b>Learning system and methodology</b>			
<i>System</i>	<i>Learning procedures and activities</i>	<i>Observations</i>	<i>Hours In-class/ Online</i>
Teaching group [example]	Seminars [example]		4,0
Work group [example]	Practical case [example]		2,0
Seminars [example]	Lecture, debate [example]		0,0
<b>Description of autonomous workload</b>			
<b>Content</b>		Economic magnitudes generated by the activity of the firm and stakeholders: the concepts of wealth, rent and cash.	
<b>Learning system and methodology</b>			
<i>System</i>	<i>Learning procedures and activities</i>	<i>Observations</i>	<i>Hours In-class/ Online</i>
Teaching group [example]	Seminars [example]		4,0
Work group [example]	Practical case [example]		2,0
Seminars [example]	Lecture, debate [example]		0,0
<b>Description of autonomous workload</b>			
<b>Content</b>		Financial information: the financial statements	
<b>Learning system and methodology</b>			
<i>System</i>	<i>Learning procedures and activities</i>	<i>Observations</i>	<i>Hours In-class/ Online</i>
Teaching group [example]	Seminars [example]		6,0
Work group [example]	Practical case [example]		3,0
Seminars [example]	Lecture, debate [example]		0,0
<b>Description of autonomous workload</b>			
<b>Module</b>		Analysis of the magnitudes generated by the firm's activity.	
<b>Content</b>			
		Analysis of the magnitudes generated by the firm's real activity.	
<b>Learning system and methodology</b>			
<i>System</i>	<i>Learning procedures and activities</i>	<i>Observations</i>	<i>Hours In-class/ Online</i>

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Teaching group [example]	Seminars [example]		4,0
Work group [example]	Practical case [example]		2,0
Seminars [example]	Lecture, debate [example]		0,0
<b>Description of autonomous workload</b>			
<b>Content</b>	Analysis of the magnitudes generated by the firm's financial activity.		
<b>Learning system and methodology</b>			
<i>System</i>	<i>Learning procedures and activities</i>	<i>Observations</i>	<i>Hours In-class/ Online</i>
Teaching group [example]	Seminars [example]		4,0
Work group [example]	Practical case [example]		2,0
Seminars [example]	Lecture, debate [example]		0,0
<b>Description of autonomous workload</b>			
<b>Module</b>	Analysis of corporate accounting information system.		
<b>Content</b>	Conceptual basis of financial information.		
<b>Learning system and methodology</b>			
<i>System</i>	<i>Learning procedures and activities</i>	<i>Observations</i>	<i>Hours In-class/ Online</i>
Teaching group [example]	Seminars [example]		2,0
<b>Description of autonomous workload</b>			
<b>Content</b>	Standards of recognition and measurement applicable to the magnitudes generated by the firm's activity.		
<b>Learning system and methodology</b>			
<i>System</i>	<i>Learning procedures and activities</i>	<i>Observations</i>	<i>Hours In-class/ Online</i>
Teaching group [example]	Seminars [example]		3,0
<b>Description of autonomous workload</b>			
<b>Content</b>	Accounting records of the magnitudes generated by the firm's activity and preparing accounting information.		
<b>Learning system and methodology</b>			
<i>System</i>	<i>Learning procedures and activities</i>	<i>Observations</i>	<i>Hours In-class/ Online</i>
Teaching group [example]	Seminars [example]		4,0
Work group [example]	Practical case [example]		3,0

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Seminars [example]	Lecture, debate [example]		0,0
<b>Description of autonomous workload</b>			

## EVALUATION SYSTEM

### Assessment criteria

The evaluation takes into account the following criteria:

1. Continuous evaluation (4 points), consisting in carrying along the course, individually or in groups, follow-up testing on theoretical and practical course content.

2. Final exam (6 points), consisting of the application of theoretical and practical content of the course to the resolution of practical cases. It will have two ways:

a) For students whose continuous evaluation is equal or greater than 30%, the final exam will consist of solving a practical case. (minimun: 4 out of 10).

b) For students whose continuous evaluation is less than 30%, the final exam will consist of solving a theoretical test and a practical case. (minimun: 4 out of 10 in each exam).

### Marking system

	<i>Activity</i>	<i>(Number of hours)</i>	<i>Percentage</i>
I. STUDENT 'S ACTIVITIES (In- class/Online)	• Seminars [example]	0	0%
	• Teaching group [example]	31	20%
	• Work group/ small group [example]	14	10%
II. STUDENT'S AUTONOMOUS ACTIVITIES (Autonomous work)	• Individual work [example]	105	70%

### Assessment instruments

- Tests, exercises, problems.
- Final tests (written or oral).
- Other: Active participation in class.

### Monitoring mechanisms

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- Other:

Active participation in class.

Follow-up testing.

## BIBLIOGRAPHY

Recommended bibliography

Bibliography existing in the library of the University of Almeria

<http://almirez.ual.es/search/x?SEARCH=70534211>

## WEB ADRESSES

- <http://www.eumed.net>  
*Biblioteca Virtual de la Universidad de Málaga*
- <http://ciberconta.unizar.es>  
*Portal Educativo de la Universidad de Zaragoza*
- <http://www.icac.meh.es>  
*Instituto de Contabilidad y Auditoría de Cuentas*
- <http://www.bde.es>  
*Banco de España*
- <http://www.aeca.es>  
*Asociación Española de Contabilidad y Administración de Empresas*

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