

**COURSE GUIDE: 2018-19****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 :	2018-19	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**

Name	M <sup>a</sup> del Pilar Casado Belmonte		
Department	Economía y Empresa (Economy and Business)		
Building	Building B: Departmental Building Business and Economics		
Office	213.2		
Phone		E-mail	mbelmont@ual.es
Personal webpage			

**LECTURER DETAILS**

Name	María José Martínez Romero		
Department	Economía y Empresa (Economy and Business)		
Building	Building CITE III		
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**ACTIVITIES ORGANIZATION***Planned activities for learning and workload distribution per activity (in hours)*

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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
TOTAL WORKING HOURS		150,0

## 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.

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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

**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.

**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**

- Knowledge, abilities and attitudes to understand new theories, methods and techniques.

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- Capacity to identify, analyse and define important elements that make a problem in order to solve it.
- Cooperation with people to obtain common aims.
- Capacity to design, manage and implement a task.
- 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.

## PLANNING

### Content

#### **MODULE 1. FIRM'S ECONOMIC ACTIVITY AND FINANCIAL INFORMATION**

CHAPTER 1. THE FIRM'S ECONOMIC ACTIVITY: REAL AND FINANCIAL FLOW

CHAPTER 2. ECONOMIC MAGNITUDES GENERATED BY THE ACTIVITY OF THE FIRM AND STAKEHOLDERS: THE CONCEPTS OF WEALTH, RENT AND CASH.

CHAPTER 3. FINANCIAL INFORMATION: THE FINANCIAL STATEMENTS

#### **MODULE 2. ANALYSIS AND ACCOUNTING RECORD OF THE MAGNITUDES GENERATED BY THE FIRM'S ACTIVITY**

CHAPTER 4. ANALYSIS OF THE MAGNITUDES GENERATED BY THE FIRM'S ACTIVITY

CHAPTER 5. ANALYSIS OF THE MAGNITUDES GENERATED BY THE FIRM'S FINANCIAL ACTIVITY.

CHAPTER 6. ACCOUNTING RECORDS OF THE MAGNITUDES GENERATED BY THE FIRM'S ACTIVITY: REPRESENTATIVE TOOLS AND RECORDING METHODS

CHAPTER 7. CONCEPTUAL BASIS OF FINANCIAL INFORMATION

#### **MODULE 3. ANALYSIS OF THE ACCOUNTING INFORMATION SYSTEM**

CHAPTER 8. STANDARDS OF RECOGNITION AND MEASUREMENT APPLICABLE TO THE MAGNITUDES GENERATED BY THE FIRM'S ACTIVITY

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CHAPTER 9. PREPARING ACCOUNTING INFORMATION

Methodology and training activities

Seminars, practical case, lecture, debate

**EVALUATION SYSTEM**

Assessment criteria

The evaluation takes into account the following criteria:

1. Continuous evaluation (3 points), consisting in carrying along the course, individually or in groups, follow-up testing on theoretical and practical course content.
2. Final exam (7 points), consisting of the application of practical content of the course to the resolution of practical cases.

The evaluation system allows us to verify the accomplishment of the competencies above-mentioned.

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

- Camacho-Miñano, M.M. (2016). Beyond Figures. Introduction to Financial Accounting. Editorial Pirámide. Madrid.
- Navarro Heras, E. y Gil Herrena, L. (2013). The basics of Financial Accounting. Edisofer (2013).
- Reverte Maya, C. (2014). Exercises of Financial Accounting. Editorial Ecobook. Madrid.

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## 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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