

## 27532 - ICT for Accounting

### Syllabus Information

**Academic year:** 2023/24

**Subject:** 27532 - ICT for Accounting

**Faculty / School:** 109 - Facultad de Economía y Empresa

**Degree:** 449 - Degree in Finance and Accounting

**ECTS:** 6.0

**Year:**

**Semester:** Second semester

**Subject type:** Optional

**Module:**

### 1. General information

The main goal of this subject is for the student to acquire experience in the use of the different applications and technologies used by users professionally in the preparation of accounting and financial operations of companies, as well as to become familiar with the most important social media tools, developing a professional profile on LinkedIn and a Youtube channel.

These approaches and goals are aligned with the Sustainable Development Goals (SDGs) of the United Nations Agenda 2030 (<https://www.un.org/sustainabledevelopment/es/>), specifically, the activities planned in the subject will contribute to the achievement of goals 4. Quality education, 8. Decent work and economic growth and 16. Peace, justice and solid institutions.

### 2. Learning results

The student, in order to pass this subject, must demonstrate the following results:

1. To know the current technologies with the greatest impact on the accounting information system.
2. Know and apply the main tools of Social Media to develop a personal blog designing a professional profile.
3. Apply advanced options of the "Spreadsheet" tool to the accounting, economic and financial areas of the company.
4. Manage an Enterprise Resource Planning (ERP) system, with special emphasis on the accounting and tax modules.
5. Application of the programs of the Commercial Registry, Legalia and D2 for the fulfillment of the company's registration obligations.

### 3. Syllabus

- Chapter 1. Professional social networks. Accounting and financial approach
- Chapter 2. Financial and accounting information. Search systems
- Chapter 3. Financial statement analysis through Excel
- Chapter 4. Financial functions through Excel
- Chapter 5. Integrated Enterprise Resource Planning (ERP) systems
- Chapter 6. Technological tools for the fulfillment of commercial obligations
- Chapter 7. Technological tools for tax compliance.

### 4. Academic activities

Master classes: 30 hours. Classroom explanation of the theoretical contents.

Practical classes: 30 hours. Realization of case studies using Excel.

Personal Study: 85 hours

Assessment tests. 5 hours

6 ECTS = 150 hours

In principle, the teaching methodology and its evaluation is planned to be based on face-to-face classes . However, if circumstances so require, they may be carried out online.

### 5. Assessment system

The student must demonstrate that they have achieved the expected learning results through the following evaluation activities there are two ways to evaluate the subject:

**a) Continuous assessment** through practical work. The students elaborate, partially or totally in class, practical cases , which must be supervised by the professor in the classroom, on each of the topics of the course

**b) Global Assessment:**

It will be carried out through an exam with theory and practice questions of the course syllabus.

The grade of the **first call** will be the result of the continuous evaluation for those who have passed the subject by this means, or of the global evaluation in this call. In case of presenting to both, it will be the highest qualification of both.

The grade of the **second round** will be the grade obtained in the global evaluation test of that round.

**Assessment Criteria:**

**Assessment criteria in the continuous evaluation:**

Students must satisfactorily complete and pass all the practices indicated by the teacher. The valuation of these papers in the total grade will be as follows:

Case study 1. Developing a professional blog	5 %
Case study 2. Information systems	5 %
Case study 3. Accounting analysis	20 %
Case study 4. Financial functions	20 %
Case study 5. Financial accounting (ERP)	35 %
Case study 6. Commercial obligations	10 %
Case study 7. Tax obligations	5 %

**Assessment criteria in the global evaluation:**

**At first call**

In the case of not passing the subject by continuous evaluation, or if having passed the subject by continuous evaluation, the student will be able to take a final exam on the date of the official convocation at which will address issues related to the contents of the program. To pass the subject the student must achieve a score equal to or higher than 5 points out of 10.

Those students who have passed the subject by continuous evaluation and take the final evaluation, the final grade will be the higher of those obtained in both evaluation modalities.

**On second call**

The evaluation will be carried out by means of a final exam on the date of the official convocation in which questions related to the contents of the program will be addressed. To pass the subject the student must achieve a score equal to or higher than 5 points out of 10.