

## 28514 - Accountancy

### Syllabus Information

**Academic year:** 2023/24

**Subject:** 28514 - Accountancy

**Faculty / School:** 108 - Facultad de Ciencias Sociales y del Trabajo

**Degree:** 428 - Degree in Labour Relations and Human Resources

**ECTS:** 6.0

**Year:** 2

**Semester:** First semester

**Subject type:** Compulsory

**Module:**

### 1. General information

Financial information is the means through which the company communicates with external agents. Therefore, must meet quality requirements to ensure the usefulness of such information for decision making. In this context, the course aims to provide students with knowledge of the methodology of the Spanish General Accounting Plan as an instrument for the recording of the different operations carried out by the company. On the other hand, the course aims for students to be able to formulate the main annual accounts and how they can affect decision making by users of economic-financial information.

These approaches and goals are aligned with the following Sustainable Development Goals (SDGs) of the United Nations Agenda 2030 (<https://www.un.org/sustainabledevelopment/es/>), so that the acquisition of the learning results of the subject provides training to contribute in some way to their achievement.

Goal 5: Gender Equality.

Within the degree, the subject will contribute to the student's training in the field of financial economics in general, and accounting in particular, in order to successfully deal with the preparation of financial information by companies in the current socio-economic context.

Since this is an eminently practical subject, continuous attendance to theory and practical classes is recommended, as well as the realization of the proposed exercises.

### 2. Learning results

In order to pass this subject, the students shall demonstrate they has acquired the following results:

1. Drafting of accounting reports.
2. Preparation of accounting records.
3. Formulation of the annual accounts.
4. Use of accounting books.

The results obtained by the student in this subject are of an accounting nature, eminently practical and very demanded in the professional activity due to the general economic context. The student gets used to work with documents and real market information.

### 3. Syllabus

#### **Didactic unit I: Fundamentals of Accounting**

Chapter 1. Accounting as an information system.

Chapter 2. The account.

Chapter 3. Legal regulation of accounting in Spain.

#### **Didactic unit II: Accounting analysis of main assets and liabilities**

Chapter 4. Purchases, sales and stocks.

Chapter 5. Treasury, accounts receivable and payable.

Chapter 6. Property, plant and equipment.

Chapter 7. Intangible assets.

Chapter 8. Financial investments.

Chapter 9. Basic financing.

Chapter 10. Expenses and income.

Chapter 11. Results.

#### **Didactic Unit III: Presentation of financial statements**

#### 4. Academic activities

The subject is designed to develop the proposed program through the presentation of contents by the teacher and, mainly, through the active participation of the students.

Given that the methodology is based on the resolution of cases and practical assumptions, the presentation of the contents to be used in each exercise and their subsequent resolution and discussion will be carried out in such a way as to demonstrate their comprehension and ability to search for accounting information and systematise it.

The approach, methodology and evaluation of this guide is prepared to be the same in any teaching scenario. They will be adjusted to the socio-sanitary conditions at all times, as well as to the indications given by the competent authorities.

The program offered to the student to help him/her achieve the expected results comprises the following activities academic:

1. Theoretical classes: 30 hours in which the theoretical concepts and methodological contents related to the accounting theory are presented.
2. Practical classes: 30 hours in which the methodology studied in the theoretical classes is applied, directed by the teacher and with active student participation.
3. Student work: includes reading textbooks, reference books, solving exercises, exams, etc.

Each classroom session, both theoretical and practical, has a duration of 2 hours. The theoretical classes that develop the twelve chapters that make up the program of the subject will be taught throughout the term so that in each week of the same will be studied a topic of the subject. Practical classes will be given once the corresponding theoretical concepts have been studied at.

The presentation of each of the two papers that the students have to do, which will be presented in writing, on the dates to be set at the beginning of the term.

The activities and key dates will be in accordance with the academic calendar proposed by the Faculty.

#### 5. Assessment system

Students who attend classes in person will complete two individual or group written assignments (10% of the final mark each) on issues studied during the academic year and included in the subject syllabus, as well as an individual written exam with a theoretical and a practical part (40% of the final mark each of the two parts).

The assessment criteria for the theoretical test are as follows:

- The written test will consist of several questions of conceptual content on the topics that make up the program of the subject. In no case will they be multiple-choice questions.
- The overall assessment of this test will be 40% of the final grade.
- Each of the questions that make up this test will have the same assessment.

The assessment criteria for the practical test are as follows:

- The practical test will consist of several practical exercises on the units that make up the program of the subject.
- The overall assessment of this test will be 40% of the final grade.
- Each of the exercises that make up this test will have the same assessment.

Students who do not attend classes continuously or have not passed the regular course, will take an individual written exam, with a theoretical and a practical part, on the contents of the subject program (50% of the final grade each). It will be necessary to approve both parts separately.