

## Guía docente / *Course Syllabus*

2018-19

### 1. Descripción de la Asignatura / *Course Description*

Asignatura <i>Course</i>	CONTABILIDAD FINANCIERA: INTRODUCCIÓN (docencia en inglés)
Códigos <i>Code</i>	504010; 902012
Facultad <i>Faculty</i>	Facultad de Ciencias Empresariales
Grados donde se imparte <i>Degrees it is part of</i>	Grado en Administración y Dirección de Empresas (Inglés); Doble Grado en Administración y Dirección de Empresas (Inglés) y Derecho
Módulo al que pertenece <i>Module it belongs to</i>	Formación básica en ciencias económicas y empresariales
Materia a la que pertenece <i>Subject it belongs to</i>	Empresa
Departamento responsable <i>Department</i>	Economía Financiera y Contabilidad
Curso <i>Year</i>	1º
Semestre <i>Term</i>	2º
Créditos totales <i>Total credits</i>	6
Carácter <i>Type of course</i>	Básica
Idioma de impartición <i>Course language</i>	Inglés
Modelo de docencia <i>Teaching model</i>	C1

Clases presenciales del modelo de docencia C1 para cada estudiante: 23 horas de enseñanzas básicas (EB), 22 horas de enseñanzas prácticas y de desarrollo (EPD) y 0 horas de actividades dirigidas (AD). Hasta un 10% de la enseñanza presencial puede sustituirse por docencia a distancia (también presencial, pero posiblemente asincrónica), de acuerdo con la programación de la Asignatura publicada antes del comienzo del curso.

*Number of classroom teaching hours of C1 teaching model for each student: 23 hours of general teaching (background), 22 hours of theory-into-practice (practical group tutoring and skill development) and 0 hours of guided academic activities. Up to 10% of face-to-face sessions can be substituted by online teaching, in accordance with the course schedule published before it begins.*

## 2. Responsable de la Asignatura / *Course Coordinator*

Nombre <i>Name</i>	Laura Nieves Sierra García
Departamento <i>Department</i>	Economía Financiera y Contabilidad
Área de conocimiento <i>Field of knowledge</i>	Economía Financiera y Contabilidad
Categoría <i>Category</i>	Profesora Contratada Doctora
Número de despacho <i>Office number</i>	7.2.25
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## 3. Ubicación en el plan formativo / *Academic Context*

Breve descripción de la asignatura <i>Course description</i>	Financial accounting is concerned with the use of information and should be helped by managers to make both better judgements and decisions about the organisation. Accounting is the process of identifying, measuring and communicating information. Thus, this course is designed to provide a basic understanding of financial accounting, including introductory accounting theory, concepts, principles and procedures. Also, an overview of the major financial statements is provided.
Objetivos (en términos de resultados del aprendizaje) <i>Learning objectives</i>	Moreover, it has to be pointed out that a shared aim to be promoted throughout the whole accounting curricula is to infuse students with values in order them to be able to understand ethics in accounting profession and the role of accounting in promoting social responsibility, sustainability and accountability.
Prerrequisitos <i>Prerequisites</i>	There are not formal requirements.
Recomendaciones <i>Recommendations</i>	Students are advised to use the accounting standards and to access to the virtual platform.
Aportaciones al plan formativo <i>Contributions to the educational plan</i>	This course is scheduled on the first year of the Business Administration and Management Degree. This subject represent an introductory course providing the students with the basis of financial accounting, the general principles, standards and accounting language. This subject will provide future graduates with a general knowledge of one of the key business information tools for decision making. In the second year, intermediate financial accounting further develop this knowledge by focusing on accounting rules for measuring and recording.

## 4. Competencias / *Skills*

Competencias básicas de la	CB1 - Que los estudiantes hayan demostrado poseer y comprender
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<p>Titulación que se desarrollan en la Asignatura <i>Basic skills of the Degree that are developed in this Course</i></p>	<p>conocimientos en un área de estudio que parte de la base de la educación secundaria general, y se suele encontrar a un nivel que, si bien se apoya en libros de texto avanzados, incluye también algunos aspectos que implican conocimientos procedentes de la vanguardia de su campo de estudio</p>
<p>Competencias generales de la Titulación que se desarrollan en la Asignatura <i>General skills of the Degree that are developed in this Course</i></p>	<p>CGI1 - Capacidad de análisis y síntesis CGI9 - Habilidad para analizar y buscar información proveniente de fuentes diversas CGS3 - Capacidad de aprendizaje autónomo</p>
<p>Competencias transversales de la Titulación que se desarrollan en la Asignatura <i>Transversal skills of the Degree that are developed in this Course</i></p>	<p>CT1 - Comunicación oral y escrita en castellano. CT6 - Compromiso ético en el trabajo.</p>
<p>Competencias específicas de la Titulación que se desarrollan en la Asignatura <i>Specific competences of the Degree that are developed in the Course</i></p>	<p>CE07 - Comprender y aplicar las prácticas de buen gobierno, la responsabilidad social corporativa y la ética de los negocios CE13 - Comprender el papel y funcionamiento del sistema de información contable en la empresa, las operaciones de explotación, de inversión y financiación realizadas por la empresa; identificar las fuentes de información contable relevantes y su contenido; relacionar la contabilidad con otras materias a través del papel de los estados contable CE14 - Conocer el desarrollo formal de la contabilidad y su interacción en la sociedad. Desarrollar, preparar e interpretar estados contables y otros instrumentos de comunicación de información empresarial. Utilizar las tecnologías de la información para acceder y consultar estados contables y otros informes corporativos, así como la información emanada de diferentes instituciones y organismos reguladores y normalizadores</p>
<p>Competencias particulares de la asignatura, no incluidas en la memoria del título <i>Specific skills of the Course, not included in the Degree's skills</i></p>	<p>Degree Skills Developed during this Course The main objective of the Financial Accounting: An Introduction in the first year is to initiate to students in the general aspects of the accounting language. Students should acquire through study and class attendance the following skills:</p> <ul style="list-style-type: none"> <li>• Understand the conceptual aspects of financial accounting.</li> <li>• Understand the general accounting theory and techniques that cover the different operations that take place on a daily basis within a company.</li> <li>• Develop an understanding of financial accounting principles and standards.</li> <li>• Understand the different needs of users of accounts. Have the ability to account for groups and changes in capital structure. □</li> <li>• Have the ability to prepare accounting statements and data in accordance with accounting standards and the accounting framework.</li> </ul> <p>Module Skills Developed during this Course:</p> <ul style="list-style-type: none"> <li>• To understand the role of accounting information system of the business.</li> <li>• To assimilate the accounting language through explication, readings and practice.</li> <li>• To acquire basic knowledge to understand the objective of the accounting system.</li> <li>• To understand the conceptual framework of the accounting.</li> </ul>

- To elaborate the main financial statements of the company.
- To know the handling of the accounting information
- To have the ability to develop specific accounting operations
- To acquire the ability to manage the accounting information tools.
- Be a critical person of the economical realities
- Be a good worker in group
- Have an ethical-accounting behaviour

Course-specific Skills This course is designed to introduce the student to the fundamental concepts, rules, and procedures of financial accounting. Financial accounting is concerned with the measurement and communication of financial information to aid decisions and to control organisation. Thus, it is expected that students will be able to understand and elaborate the main financial statements.

## 5. Contenidos de la Asignatura: temario / *Course Content: Topics*

TEMA 1	ECONOMIC AND LEGAL CONTEXT OF ACCOUNTING
1.1	The Economic activity in organisations
1.2	Accounting Concept
1.3	The Utility of the Accounting Information
1.4	The Conceptual Framework of Accounting
1.5	Ethic in Business Accountin
TEMA 2	THE BUSINESS ASSETS AND THE OUTCOME OF THE ACTIVITY
2.1	The Business Assets: concept
2.2	Static View
2.3	Dynamic View
2.4	Economics Changes
TEMA 3	THE CONCEPTUAL FRAMEWORK
3.1	Introduction
3.2	Analysis of the Conceptual Framework
3.3	Structure and content of the Spanish Accounting Standards
TEMA 4	THE ACCOUNTING TECHNIQUE
4.1	Accounting Tools: The Account and the Ledger
4.2	The Journal
TEMA 5	VALUE ADD TAX (VAT) AND CURRENT TAX INCOME
5.1	Introduction
5.2	Record the VAT
5.3	Record the Current Tax Income
TEMA 6	THE SYSTEM OF ACCOUNTING
6.1	The financial and accounting cycle
6.2	Phases of the accounting cycle
6.3	The adjustment process
6.4	The Annual Accounts

## 6. Metodología y recursos / *Methodology and Resources*

Metodología general <i>Methodology</i>	<p>Our subject has 6 credits ECTS, so the total numbers of students learning hours is 150 and it is distributed as follows :</p> <ul style="list-style-type: none"> <li>• Presentable work (30%): 45h (15 weeks 2 class per week of 1,5h. Basic Teaching (50%): BT Practical and Development Teaching (50%): PDT)</li> <li>• Individual work (60%): 90h • Evaluation (10%): 15h</li> </ul> <p>It is essential the use of the virtual platform. In the presentation of the subject, lecturers will show the student the subject space and all resources and materials that you may access and use. Students shall have at all times the material necessary for the follow-up of the subject (BT and PDT), which will be made available through the virtual platform. Related to the course materials are distinguished two types: - Slides of each unit, which will be made available to the student before the beginning of each topic. It is a script for tracking classes which reflects the minimum contents of each topic. - Exercises books, containing the statements of all the exercises or activities relating to each theme, some of which should be performed by the student previously for subsequent correction during the sessions of PDT.</p>
Enseñanzas básicas (EB) <i>General teaching</i>	EB sessions will be mainly devoted to master classes in which the basic knowledge of each subject will be introduced, promoting dialogue and discussion with the students at all times, as well as solving practical exercises on the concepts explained.
Enseñanzas prácticas y de desarrollo (EPD) <i>Theory-into-practice</i>	EPD sessions will normally be used to carry out the practical activities planned for each topic, which must have been previously prepared by the students for their subsequent resolution in class, either by the teacher or by the students.
Actividades académicas dirigidas (AD) <i>Guided academic activities</i>	There are not.

## 7. Criterios generales de evaluación / Assessment

Primera convocatoria ordinaria (convocatoria de curso) <i>First session</i>	<p>El 50% de la calificación procede de la evaluación continua. El 50% de la calificación procede del examen o prueba final.</p> <ul style="list-style-type: none"> <li>• The content and skills acquired in Basic Teachings sessions (Lectures) represent 50% of the overall rating and is evaluated using a theoretical-practical final exam (5 points). However, it is necessary to obtain a minimum of 2 points out of 5 in the final exam to be able to pass the subject.</li> <li>• The content and skills acquired in Practical Teaching and Development sessions represents 50% of the overall grade (5 points). This part will be assessed through several proof of knowledge (50%). Several practical and theoretical questions</li> </ul>
Segunda convocatoria ordinaria (convocatoria de recuperación) <i>Second session (to re-sit the exam)</i>	According to the article 8 of the Normativa de Evaluación de los Estudiantes de Grado de la Universidad Pablo de Olavide, students that do not pass the subject in the first call for review can go for the 100% of the total mark. Students will pass if you get 5 points or more.
Convocatoria extraordinaria de	Se activa a petición del alumno siempre y cuando éste esté

<p>noviembre <i>Extraordinary November session</i></p>	<p>matriculado en todas las asignaturas que le resten para finalizar sus estudios de grado, tal y como establece la Normativa de Progreso y Permanencia de la Universidad. Se evaluará del total de los conocimientos y competencias que figuren en la guía docente del curso anterior, mediante el sistema de prueba única.</p>
<p>Criterios de evaluación de las enseñanzas básicas (EB) <i>General teaching assessment criteria</i></p>	<p>Durante la evaluación continua: Durante el examen o prueba final (1ª convocatoria): Durante el examen o prueba final (2ª convocatoria):</p>
<p>Criterios de evaluación de las enseñanzas prácticas y de desarrollo (EPD) <i>Theory-into-practice assessment criteria</i></p>	<p>Durante la evaluación continua: Durante el examen o prueba final (1ª convocatoria): Durante el examen o prueba final (2ª convocatoria):</p>
<p>Criterios de evaluación de las actividades académicas dirigidas (AD) <i>Criteria of assessment of guided academic activities</i></p>	<p>Durante la evaluación continua: Durante el examen o prueba final (1ª convocatoria): Durante el examen o prueba final (2ª convocatoria):</p>
<p>Puntuaciones mínimas necesarias para aprobar la Asignatura <i>Minimum passing grade</i></p>	<p>1ª convocatoria: It is necessary to obtain a minimum of 2 points out of 5 in the final exam to be able to pass the subject. 2ª convocatoria:</p>
<p>Material permitido <i>Materials allowed</i></p>	<p>Spanish Accounting General Plan  Calculator</p>
<p>Identificación en los exámenes <i>Identification during exams</i></p>	<p>En cualquier momento de la realización de una prueba de evaluación los profesores podrán requerir la acreditación de la identidad de cualquier estudiante, mediante la exhibición de su carnet de estudiante, documento nacional de identidad, pasaporte u otro documento válido a juicio del examinador. Si no lo hiciese, el estudiante podrá continuar la prueba, que será calificada solo si la documentación es presentada en el plazo que el examinador establezca.</p>
<p>Observaciones adicionales <i>Additional remarks</i></p>	<p>There are not.</p>

Los estudiantes inmersos en un programa de movilidad o en un programa de deportistas de alto nivel, así como los afectados por razones laborales, de salud graves o por causas de fuerza mayor debidamente acreditadas, tendrán derecho a que en la convocatoria de curso se les evalúe mediante un sistema de evaluación de prueba única. Para ello, deberán comunicar la circunstancia al profesor responsable de la asignatura antes del fin del periodo docencia presencial.

*Students enrolled in a mobility program or a program for high-level athletes, as well as students affected by work or serious health problems or reasons of force majeure duly accredited, will have the right to be evaluated during the first session through a single test evaluation system. To do this, they must report changes in their circumstances to the program coordinator before the end of the teaching period.*

## 8. Bibliografía / Bibliography

Norma	<ul style="list-style-type: none"> <li>ICAC (2007) “Spanish General Accounting Plan”, <a href="http://www.icac.meh.es/Documentos/CONTABILIDAD/PGC%20Ingles.pdf">www.icac.meh.es/Documentos/CONTABILIDAD/PGC%20Ingles.pdf</a></li> </ul>
Manual	

- Atrill, P.; McLaney, E.; Harvey, D. (2017) “Accounting for Non-Specialists, 7th Ed.”, *London: Pearson*
- Britton, A.; Waterson, C. (2009) “Financial Accounting, 2nd Ed.”, *London: Financial Times/ Prentice Hall*
- Bebbington, J.; Gray, R.; Laughlin, R. (2001) “Financial Accounting: Practice and Principles, 3rd Ed.”, *London: Thompson Learning*.
- Gillespie, I.; Lewis, R.; Hamilton, K. (2004) “Principles of Financial Accountings, 3rd Ed.”, *London: Financial Times/ Prentice Hall*.
- Kothari. J.; Barone, E (2006) “Financial Accounting. An International Approach”, *London: Financial Times/ Prentice Hall*.