

Accounting

Code: 100506
ECTS Credits: 6

Degree	Type	Year	Semester
2500258 Labour Relations	FB	1	2

Contact

Name: Inmaculada Ruiz Busons
Email: Imma.Ruiz@uab.cat

Use of Languages

Principal working language: spanish (spa)
Some groups entirely in English: No
Some groups entirely in Catalan: Yes
Some groups entirely in Spanish: No

Teachers

Pedro Escudero Fernández

Prerequisites

No prerequisite is necessary

Objectives and Contextualisation

It is a subject of the first year, second semester, of a basic nature. The subject is contextualized within the group of business subjects that are taught in the degree of labor relations, necessary for a correct development of the subjects of the degree. The subject of accounting approaches them to the economic and financial reality of the companies and familiarizes them with the documents that the companies elaborate and from which decisions are made.

From this contextualization the formative objectives of the subject are:

Know and understand what is the financial information that companies have to present after the entry into force, in 2008, of the New General Accounting Plan.

Analyze this information with the use of own techniques such as ratios, trend analysis and comprehensive analysis.

Learn to interpret the results obtained in the analysis.

Learn to make decisions based on the results.

Competences

- Applying the information and communication technologies to the different areas of action.
- Clearly expressing ideas or facts in a compelling way.
- Drawing up and formalising reports and documents.
- Identifying, analysing and solving complex problems and situations from an (economic, historical, legal, psychological, and sociological) interdisciplinary perspective.

- Organising and managing the available time.
- Preparing, drawing up and formalising the general written documents in administrative and judicial processes.
- Students must be aware of the impact and implications of decisions and activities in other company areas.
- Working effectively in teams.

Learning Outcomes

1. Analysing the process and General Accounting Plan.
2. Applying the information and communication technologies to the different areas of action.
3. Clearly expressing ideas or facts in a compelling way.
4. Drawing up and formalising reports and documents.
5. Identifying the balance and profit and loss account.
6. Organising and managing the available time.
7. Preparing, drawing up and formalising standard models of the General Accounting Plan.
8. Students must be aware of the impact and implications of decisions and activities in other company areas.
9. Working effectively in teams.

Content

Topic 1: Accounting as an information system. Main accounting concepts. Classification of accounting. An introduction to accounting regulation.

Topic 2: Annual Accounts: Rules of Preparation and Presentation of the Financial Statements according to the new regulations in force as of 2008. (RD 1514/2007 of November 16)

Topic 3: Patrimonial and financial analysis: the balance sheet. Elements of the balance sheet. The asset and the liability. Sorting and classification.

Topic 4: Economic analysis: the profit and loss account. Income and expenses: type. Sorting and classification criteria. The operating result and the financial result. The result continued and the result interrupted.

Topic 5: Comprehensive analysis of companies: Practical case of analysis of Annual Accounts of companies.

Methodology

We will apply a methodology of the Bologna environment, where students will be very active in the learning process, favoring the generation of ideas, knowledge and skills, the resolution of conflicts and the development of autonomy capacities.

To implement this new method we will use the following types of sessions:

Master sessions where the teacher will teach the basic knowledge of the subject

Practical classes: where the student analyzes with the teacher the financial status of the companies to be able to make a diagnosis about them.

Presentation of works: where the student (by groups) exhibits in the classroom the development and conclusions of a work of analysis of financial statements

Activities

Title	Hours	ECTS	Learning Outcomes
Type: Directed			
30%	45	1.8	
Analysis of real cases	0	0	1, 5, 6
Exhibition of professors	0	0	1, 5, 6
Type: Supervised			
40%	55	2.2	
Preparation of reports	0	0	1, 5, 6
Reading news on the subject	0	0	5
Type: Autonomous			
30%	45	1.8	
Exam preparation	0	0	1, 5, 6
Personal study	0	0	1, 5, 6

Assessment

The evaluation of the knowledge of the subject will be based on the following method:

a) -The individual performance of two written tests (type test) during the school year and the preparation and presentation of small parts of analysis of a company that will be done as a group.

Test type tests (topics 1-2) 20%

Test type test (topics 3-4) 20%

Case study (group) 10%

b) - the individual completion of a global final test of all knowledge (theoretical-practical, non-test type) 50% (a minimum of 3.5 points out of 10 is necessary to be able to make the average with the rest of the notes) and a 5 to pass the subject)

The students, that once we have weighted the previous qualifications of the a) and b) obtain a final grade between 3 and 4.9, will have the possibility of doing a reevaluation test. With this test the students can continue qualified as suspended (if they have not passed it) or if they pass the test, they will have a final grade of 5.

Only the student who has not presented anything in the whole subject is considered not presented

Assessment Activities

Title	Weighting	Hours	ECTS	Learning Outcomes
1. Written test type test	20%	1	0.04	1, 5, 6
2. Test written test	20%	1	0.04	1, 5, 6
3 With practical teamwork (written and oral presentation)	10%	0.5	0.02	1, 2, 3, 5, 6, 7, 4, 8, 9
4.Examination (theoretical-practical)	50%	2.5	0.1	1, 5, 6

Bibliography

R.D. 1514/2007, of November 16, which approves the GENERAL ACCOUNTING PLAN (effective as of January 1, 2008)

COMPREHENSIVE BUSINESS ANALYSIS. (2008). Author: ORIOL AMAT Publisher: BRESCA PROVECHO-ACCID

[www accid.org](http://www.accid.org)