

Accounting

Code: 101748
ECTS Credits: 6

Degree	Type	Year	Semester
2501233 Aeronautical Management	FB	1	2

Contact

Name: Dolores Martinez Lopez
Email: Dolores.Martinez@uab.cat

Use of Languages

Principal working language: catalan (cat)
Some groups entirely in English: No
Some groups entirely in Catalan: Yes
Some groups entirely in Spanish: No

Prerequisites

There is no need for any previous requirement, as this is a basic first year course.

Objectives and Contextualisation

Is a subject that is taught in the first year of the second semester of the Aeronautical Management degree. This subject aims to bring students closer to the economic and financial reality of the company and familiarize them with the accounting documents that companies produce and from which companies have to make decisions. Within this context the objectives of this subject are:

Know and understand the core aspects of accounting and its conceptual framework: regulations, accounting principles and valuation criteria included in the current General Accounting Plan.

Know how to develop the operations that make up the basic accounting process

Preparation and determination of the result of the year and of the annual accounts according to the guidelines of the current General Accounting Plan.

Learn to analyze, interpret and evaluate the financial statements of companies from the knowledge of tools and analysis techniques to be able to formulate a diagnosis of the economic and financial situation of an organization

Competences

- Communication.
- Diagnose the sales, finance and human resources situations in businesses and organisations.
- Personal work habits.
- Thinking skills.

Learning Outcomes

1. Communicate knowledge and findings efficiently, both orally and in writing, both in professional situations and with a non-expert audience.

2. Develop the ability to analyse, synthesise and plan ahead.
3. Manage time and available resources. Work in an organised manner.
4. Understand accounting and asset assessment methods used in business.
5. Working in complex or uncertain environments and with limited resources.

Content

Content

Unit 1: Accounting as an information system

1. Definition and objectives of accounting.
2. Conceptual framework of accounting.
3. Requirements of accounting information.
4. Users of accounting information.
5. Valid general accounting plan.

Unit 2: Accounting method

1. The accounting method: process of analysis, registration and elaboration of external accounting information.
2. Account as a means of representation and measure.
3. Accounting registration of transactions: magnitude assessment and accountancy of transactions.
4. Elaboration of synthesis information: accounting states.
5. Phases of the accounting cycle or process.

Unit 3: Accounting result

1. Concept of result.
2. Formation of result.
3. Assessment and variation of existences.
4. Assessment of fixed assets: amortization.
5. Periodification of revenues and expenses.
6. Accounting regulation process and elaboration of the account of losses and gains.

Unit 4: Annual accounts

1. Annual accounts: documents and submission guidelines.
2. Situation balance.
3. Losses and gains account.
4. Changes in the net assets.
5. Cash flow state.
6. Report.

Unit 5: Economic-financial analysis of the company (I)

1. Concept and objectives of financial - economic analysis.
2. Types of analysis.
3. Asset and financial analysis: assessment of the situation.
4. Techniques for analysis: percentages, ratios, variation rates.
5. Short and long term solvency analysis following ratios.
6. Short and long term indebtedness.

Unit 6: Economic-financial analysis of the company (II)

1. Income statement analysis: margins, added value.
2. Economic profitability (ROA).
3. Investment profitability. (ROI)
4. Financial profitability. (ROE)

5. Financial leverage.
6. Relation between ROE and leverage.

Methodology

Methodology

The teaching methodology will be based in the following activities:

1. Theoretical lessons consisting in the exposition performed by the teacher with support.
2. Practical lessons and seminars consisting in the resolution of exercises, case studies under the teacher's guiding, done individually or in group.
3. Tutorials: activity consisting in doubt resolution, follow-up of the exercises and preparation of cases.
4. Autonomous work by the student: readings related to the contents of the subject, study and preparation of outlines.
5. Written evaluation tests: evaluation and follow-up.

Activities

Title	Hours	ECTS	Learning Outcomes
Type: Directed			
Practical classes where the student is present.	15	0.6	1, 3
Seminar session	5	0.2	1, 2
Theory classes where the student is present.	30	1.2	4, 2
Tutorials	10	0.4	4, 1, 3, 5
Type: Supervised			
Delivery of practices	20	0.8	1
Type: Autonomous			
Autonomous work	46	1.84	4, 1, 2, 3

Assessment

Evaluation

The evaluation of the student will be based on 3 points or activities.

1. First partial test of continuous evaluation (35% of the total grade) of the subjects 1,2,3 (end of April).
2. Second partial test of continuous evaluation (35% of the total grade) of topics 4,5,6 (June)
3. Group work: consisting in the resolution and delivery of a work and in the exercises that will be carried out and delivered on seminar days. (30% of the total score).

It will be a "necessary" condition to overcome the subject that the student has participated in the three activities d

To be able to do average, a minimum grade of 3.5 out of 10 is necessary in each partial test.

The student will pass the subject if he achieves a favorable evaluation, e

For those students who have obtained a grade lower than 5 in the evaluation there will be a reevaluation.

At the time of publishing the final grades, the modality of the same will be announced.

The student who presents himself and passes it will pass the subject. Otherwise, it will keep the same note.
A student is considered to be "Not Submitted" as long as they have not p

Assessment Activities

Title	Weighting	Hours	ECTS	Learning Outcomes
Delivery of practices on the dates established	30	20	0.8	1, 2, 3
Partial test continuous evaluation subjects 1,2,3	35	2	0.08	4, 1, 3, 5
Partial test continuous evaluation themes 4,5,6	35	2	0.08	1, 2, 3, 5

Bibliography

Bibliography

Garrido, P .; Iñiguez, R .: "Analysis of financial statements, preparation a
General Plan for Comptabilitat i de Pimes. Reials Decrets 1514/2007 and
Vilardell, Immaculada i Solà Magda: "Introduction to general accounting"

Links

Bank of Spain: <http://www.bde.es>
Madrid Stock Exchange: <http://www.bolsamadrid.es>
National Securities Market Commission: <http://www.cnmv.es>
Institute of Accounting and Audit of Accounts (ICAC): <http://www.icac.me>