

## Accounting

Code: 101748  
ECTS Credits: 6

**2024/2025**

Degree	Type	Year
2501233 Aeronautical Management	FB	1

### Contact

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### Teaching groups languages

You can view this information at the [end](#) of this document.

### Prerequisites

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

### Objectives and Contextualisation

It is a subject taught in the first year (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.

The learning objectives follow,

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

To understand how to register business transactions, to prepare financial statements (balance sheet and income statement) according to the guidelines of the National Accounting Plan (PGC)

To calculate the result of the reporting period according to the guidelines of the PGC.

To analyze and interpret the financial statements, i.e., 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.

## Activities and Methodology

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	2, 4
Tutorials	10	0.4	1, 3, 4, 5
Type: Supervised			
Delivery of practices	20	0.8	1
Type: Autonomous			
Autonomous work	46	1.84	1, 2, 3, 4

## 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.

The proposed teaching methodology may undergo some modifications according to the restrictions imposed by the health authorities on on-campus courses.

Teachers should allocate about 15 minutes of a class to allow students to answer the surveys.

Annotation: Within the schedule set by the centre or degree programme, 15 minutes of one class will be reserved for students to evaluate their lecturers and their courses or modules through questionnaires.

## Assessment

## Continuous 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	1, 3, 4, 5
Partial test continuous evaluation themes 4,5,6	35	2	0.08	1, 2, 3, 5

This subject does not foresee a single evaluation system.

### Assessment

The assessment consists of,

1. Midterm test I (35%) of the topics 1,2,3 (end of April).
2. Midterm test II (35%) of topics 4,5,6 (June)
3. Group work: consisting of the resolution and delivery of work and the exercises that will be carried out and delivered on seminar days. (30% of the total score).

It is a requirement to submit the three assessment components, where a minimum grade of 3.5 out of 10 is necessary in each partial test (to calculate the average).

The student will pass the subject if he achieves a favorable evaluation, equal to more than 5 in the overall calculation of the three assessment components.

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

At the time of publishing the final grades, the modality of the same will be announced. The student who presents himself and gets at least 5 will pass the module. Otherwise, the mark shown will be the previous one.

No evaluation will be for those cases who have not taken any of the three assessment components.

## Bibliography

### Bibliography

- Introducción a la contabilidad  
Elaboración y análisis de la información  
José Luis Wanden-Berghe , Eliseo Fernández Daza  
Ediciones Pirámide.
- PLAN GENERAL DE CONTABILIDAD: PGC 2021 (4ª ED.)

## Software

Not used

## Language list

Name	Group	Language	Semester	Turn
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(PAUL) Classroom practices	11	Catalan	second semester	afternoon
(PAUL) Classroom practices	12	Catalan	second semester	afternoon
(SEM) Seminars	21	Catalan	second semester	morning-mixed
(SEM) Seminars	22	Catalan	second semester	morning-mixed
(SEM) Seminars	23	Catalan	second semester	morning-mixed
(TE) Theory	11	Catalan	second semester	afternoon