

SUBJECT TEACHING GUIDE

M1938 - Fundamentals of Accounting Information Systems

Master's Degree in Business Administration
 Master's Degree in Marketing Management (Tourism Businesses)
 Master's Degree in Business and Information Technologies
 Academic year 2021-2022

1. IDENTIFYING DATA					
Degree	Master's Degree in Business Administration Master's Degree in Marketing Management (Tourism Businesses)			Type and Year	Optional. Year 1 Optional. Year 1
Faculty	Faculty of Economics and Business Studies				
Discipline	Complement in Training				
Course unit title and code	M1938 - Fundamentals of Accounting Information Systems				
Number of ECTS credits allocated	2,5	Term	Semester based (1)		
Web	http://www.unican.es/centros/economicas				
Language of instruction	Spanish	English Friendly	No	Mode of delivery	Face-to-face

Department	DPTO. ADMINISTRACION DE EMPRESAS
Name of lecturer	ANA FERNANDEZ LAVIADA
E-mail	ana.fernandez@unican.es
Office	Edificio de las Facultades de Derecho y Ciencias Económicas y Empresariales. Planta: + 2. DESPACHO (E258)
Other lecturers	FRANCISCO MANUEL SOMOHANO RODRIGUEZ

3.1 LEARNING OUTCOMES

- Record simple operations
- Know the content and the obligation or not of each of the parts of the PGC and PGC of SMEs
- Understand what obligations companies have in terms of formulation, auditing, approval, deposit and publication of their annual accounts
- Understand what is accounting and what are its objectives
- Distinguish and identify the concepts of equity and result.
- Know how accounting information is obtained and prepared
- Know the accounting cycle and distinguish the different documents and accounting statements that have to be prepared in the different phases of the same
- Identify the information contained in each of the annual accounts and know the limits that govern the presentation of normal and abbreviated models
- Know what the work of the account auditor consists of and understand its main result of the report
- Distinguish between the concepts of income, collection, expense, cost and payment.
- Present the result of a basic analytical accounting from the classification of direct and indirect costs, and the use of an imputation criterion.
- Estimate a previsional balance of treasury.
- Prepare the balance sheet and the profit and loss account based on the estimates of income, expenses and equity

4. OBJECTIVES

- Know the theoretical-practical foundations of financial accounting
- Know the theoretical-practical foundations of the analysis of financial statements.

6. COURSE ORGANIZATION

CONTENTS	
1	FINANCIAL ACCOUNTING
2	ACCOUNTING ANALYSIS

7. ASSESSMENT METHODS AND CRITERIA

Description	Type	Final Eval.	Reassessn	%
test of theory and practice	Written exam	Yes	Yes	50,00
a practical case in Excel	Work	No	Yes	50,00
TOTAL				100,00
Observations				
The work will be done individually and will be delivered on the date of the exam				
Observations for part-time students				
The part-time student will take a written exam on the financial accounting part that represents 50% of the grade and a practical work on the analysis part that represents another 50%.				

8. BIBLIOGRAPHY AND TEACHING MATERIALS

BASIC

Cervera Oliver, M. et. Alt (2018) J. Contabilidad financiera. Centro de Estudios Financieros. Madrid.

Fernández Cuesta, C. y Gutiérrez López (2018): Introducción a la contabilidad financiera. Ejercicios básicos. Pirámide

Pascual Pedreño, E. (2008): Contabilidad: iniciación práctica. Editorial Lex Nova.

Plan General de Contabilidad y de PYMES 2008. Pirámide. Edición 2019