

SUBJECT TEACHING GUIDE

G349 - Introduction to Accounting

First Degree in Economics

Academic year 2024-2025

1. IDENTIFYING DATA					
Degree	First Degree in Economics			Type and Year	Core. Year 1
Faculty	Faculty of Economics and Business Studies				
Discipline	Subject Area: Business Basic Training Module				
Course unit title and code	G349 - Introduction to Accounting				
Number of ECTS credits allocated	6	Term	Semester based (2)		
Knowledge Field					
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	JAVIER MONTOYA DEL CORTE
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Other lecturers	

4. OBJECTIVES

- Understand the conceptual and methodological foundations of financial accounting. The primary objective is to provide students with a solid understanding of the basic concepts and fundamental principles underlying financial accounting, as well as to familiarize them with the methods and techniques used in the recording, classification, and presentation of financial information.
- Learn the application of the General Accounting Plan for SMEs. The aim is for students to acquire adequate knowledge of the General Accounting Plan applicable to SMEs, enabling them to apply the specific accounting principles and regulations for small and medium-sized enterprises.
- Develop practical skills for preparing financial statements of SMEs. The goal is for students to acquire the necessary skills to prepare the Balance Sheet and the Income Statement of an SME, by applying the theoretical and practical knowledge acquired in the course.
- Encourage critical analysis of financial information. The aim is for students to develop the ability to critically analyze the information contained in the financial statements, identifying and evaluating the economic and financial situation and performance of an SME.
- Promote effective communication of financial results. Finally, the aim is for students to improve their communication skills, both written and oral, to be able to clearly and accurately convey a company's financial results to different stakeholders, such as managers, investors, creditors, debtors, and regulators.

6. SUBJECT PROGRAM

CONTENTS	
1	FUNDAMENTALS OF FINANCIAL ACCOUNTING: 1) Accounting as an information system. 2) Business equity. 3) Accounting result.
2	ACCOUNTING TECHNIQUE: 4) Accounting representation: accounts and accounting books. 5) Recording of accounting events. 6) The accounting cycle.
3	ANNUAL ACCOUNTS AND ECONOMIC-FINANCIAL ANALYSIS: 7) The Balance Sheet and the Income Statement. 8) Economic-financial analysis.

7. ASSESSMENT METHODS AND CRITERIA

Description	Type	Final Eval.	Reassessn	%
Midterm Exam 1	Written exam	No	Yes	20,00
Midterm Exam 2	Written exam	No	Yes	20,00
Midterm Exam 3	Written exam	No	Yes	20,00
Final Exam	Written exam	Yes	Yes	30,00
Participation and other class activities	Others	No	Yes	10,00
TOTAL				100,00
Observations				
In the extraordinary session, there will be a written exam covering Sections 1, 2, and 3 of the course.				
Observations for part-time students				
Part-time students will have a written exam covering Sections 1, 2, and 3 of the course, both in the regular and extraordinary sessions.				

8. BIBLIOGRAPHY AND TEACHING MATERIALS

BASIC

García Benau, M. A. y Vico Martínez, A. (2021): Introducción a la contabilidad financiera. Centro de Estudios Financieros.

Muñoz Orcera, R., Márquez Vigil, J., y Lazcano Benito, L. I. (2021). Fundamentos de contabilidad. McGraw Hill. Edición revisada.

Plan General de Contabilidad y Plan General de Contabilidad de PYMES. Pirámide. Edición 2021 o posterior.