



1. General information

Course: BASIC ACCOUNTING II

Type: BASIC

Degree: 316 - UNDERGRADUATE DEGREE IN ECONOMICS

Center: 5 - FACULTY OF ECONOMICS AND BUSINESS

Year: 1

Main language: Spanish

Use of additional
languages:

Web site:

Code: 53305

ECTS credits: 6

Academic year: 2023-24

Group(s): 10 17

Duration: C2

Second language:

English Friendly: Y

Bilingual: N

Lecturer: ROSA MARÍA CAÑEVERAS PEREA - Group(s): 10				
Building/Office	Department	Phone number	Email	Office hours
Fac. Económicas - 2.12	ADMINISTRACIÓN DE EMPRESAS		Rosa.Canaveras@uclm.es	Wednesday from 9 a.m. to 12 noon and Thursday from 11 a.m. to 2 p.m.
Lecturer: JOSE LUIS MORENO GONZALEZ - Group(s): 17				
Building/Office	Department	Phone number	Email	Office hours
Facultad de CC. Econ. y Empr. - 2.12	ADMINISTRACIÓN DE EMPRESAS	2190	jluismoreno@uclm.es	
Lecturer: CAROLINA PONTONES ROSA - Group(s): 17				
Building/Office	Department	Phone number	Email	Office hours
Fac. Económicas- 2.10	ADMINISTRACIÓN DE EMPRESAS	2377	carolina.pontones@uclm.es	Monday from 12:30 to 14:00 h. Tuesday from 10:30 to 11:30 h. and Thursday from 16:30 to 20:00 h.
Lecturer: YOLANDA RAMIREZ CORCOLES - Group(s): 10				
Building/Office	Department	Phone number	Email	Office hours
Fac. Económicas - 2.11	ADMINISTRACIÓN DE EMPRESAS	2320	yolanda.ramirez@uclm.es	Thursday and Friday from 9 a.m. to 12 p.m.

2. Pre-Requisites

It is advisable to have passed or be in a position to pass General Accounting I of the Bachelor's Degree in Economics.

3. Justification in the curriculum, relation to other subjects and to the profession

General Accounting II is taught during the first year of the Bachelor's Degree in Economics during the second semester. This subject will provide students with the basic instruments to carry out business management. In this sense, the course offers economic and financial information necessary for making business decisions in a refined, coherent and reliable way. Throughout the course, students will analyse the accounting problems contemplated in current regulations applicable to companies, taking into account their size.

This subject is the last one that students can take in relation to accounting, so it is crucial to make the most of it, as it is a very important part of the learning and understanding of the subject the company's information system. This subject constitutes the support for the application and development of the main accounting problems.

The course is the support for the application and development of the main accounting problems incorporated in the current business and corporate regulations.

4. Degree competences achieved in this course

Course competences

Code	Description
E03	Ability to find economic data and select relevant facts.
E06	Application of professional criteria to the analysis of problems, based on the use of technical tools.
E07	Ability to integrate oneself into the management of private and public institutions, as well as business organizations.
E15	Ability to develop relevant financial information for business decision-making.
G01	Possession of the skills needed for continuous, self-led, independent learning, which will allow students to develop the learning abilities needed to undertake further study with a high degree of independence.
G02	Ability to understand the ethical responsibility and the code of ethics of professionals working in the field of economics. To know, respect and contribute to the fulfillment of the commitments related to gender equality, non-discrimination, human rights legislation and development cooperation.
G03	Develop oral and written communication skills in order to prepare reports, research projects and business projects and defend them before any commission or group of professionals (specialised or non-specialised) in more than one language, by collecting relevant evidence and interpreting it appropriately so as to reach conclusions.
G04	Ability for the use and development of information and communication technology in the development of professional activity.

5. Objectives or Learning Outcomes

Course learning outcomes

Description

Train the student to work out problems in creative and innovative ways.

Train the student to it raise the ethical exercise of the profession, becoming aware of social responsibility in decision-making

Know the basic fundamentals of the organization and management of companies and financial accounting processes.

Enable student for autonomous work and learning, as well as for personal initiative

Train the student to search for information in order to analyze it, interpret its meaning, synthesize it and communicate it to others.

6. Units / Contents

Unit 1: Accounting standardisation and planning

Unit 2: Stocks

Unit 3: Technical fixed assets

Unit 4: Shareholders' equity

Unit 5: Subsidies, donations and provisions

Unit 6: Leases and similar operations

Unit 7: Financial liabilities

Unit 8: Financial assets

Unit 9: Expenses and income charged to profit and loss and equity

Unit 10: Annual accounts

7. Activities, Units/Modules and Methodology

Training Activity	Methodology	Related Competences (only degrees before RD 822/2021)	ECTS	Hours	As	Com	Description
Class Attendance (theory) [ON-SITE]	Lectures	E03 E06 E07 E15 G02 G03	1.33	33.25	N		The fundamental contents of the programme, specified above, will be explained by means of a system of exposition supported by the use of new technologies. These explanations must be completed with the study of didactic units developed by the teacher together with the recommended bibliography, so that the student, together with the material means made available to him/her, can achieve the aforementioned objectives. The material used by the teacher in his lectures, as well as the didactic units prepared by him, will be available to the student on the subject's moodle platform
Class Attendance (practical) [ON-SITE]	Lectures	E03 E06 E07 E15 G02 G03	0.34	8.5	N		Practical assumptions will be made in order to clarify the main concepts and theoretical bases of the subject, thus allowing students to be able to independently carry out the practices corresponding to the different didactic units presented by the teacher, as well as the resolution of the exercises recommended in the bibliography of the subject. The practical assumptions made by the teacher in class, as well as the practices to be carried out by the student, will be available on the Moodle platform of the subject.
Mid-term test [ON-SITE]	Assessment tests	E03 E06 E07 E15 G02 G03	0.2	5	Y	N	There will be a partial test of theoretical and practical content.
Other off-site activity [OFF-SITE]	Self-study	E03 E06 E07 E15 G01 G02 G03 G04	0.51	12.75	N		Autonomous work by the student in terms of documentation, preparation and resolution of practical cases and preparation of work on real cases. Likewise, the credits assigned in this training activity will be devoted to the preparation of tutorials.
Study and Exam Preparation [OFF-SITE]	Self-study	E03 E06 E07 E15 G01 G02 G03 G04	3.17	79.25	N		In this section, the preparation of the various evaluation tests would be carried out.
Final test [ON-SITE]	Assessment tests	E03 E06 E07 E15 G01 G02 G03 G04	0.12	3	Y	Y	A theoretical-practical test will be carried out
Class Attendance (practical) [ON-SITE]	Cooperative / Collaborative Learning	E03 E06 E07 E15 G01 G02 G03 G04	0.33	8.25	Y	N	In working groups, students will solve case studies, under the supervision of the teacher, which will be handed in at the end of the class.

Total credits of in-class work: 2.32	6	150	Total class time hours: 58
Total credits of out of class work: 3.68			Total hours of out of class work: 92

As: Assessable training activity

Com: Training activity of compulsory overcoming (It will be essential to overcome both continuous and non-continuous assessment).

8. Evaluation criteria and Grading System			
Evaluation System	Continuous assessment	Non-continuous evaluation*	Description
Mid-term tests	20.00%	0.00%	There will be a partial test of theoretical and practical content.
Assessment of problem solving and/or case studies	30.00%	0.00%	The students, organised in working groups, will solve and deliver practical cases in the classroom, under the supervision of the lecturer.
Final test	50.00%	100.00%	There will be a final test of theoretical and practical content.
Total:	100.00%	100.00%	

According to art. 4 of the UCLM Student Evaluation Regulations, it must be provided to students who cannot regularly attend face-to-face training activities the passing of the subject, having the right (art. 12.2) to be globally graded, in 2 annual calls per subject, an ordinary and an extraordinary one (evaluating 100% of the competences).

Evaluation criteria for the final exam:

Continuous assessment:

There will be a partial test, of theoretical-practical content, which will account for 20% of the mark. There will be a final test of theoretical-practical content, which will account for 50% of the mark. The remaining 30% will depend on the mark obtained in the practical cases handed in during the course, which will be worked on in groups in the classroom. In order to be able to add the mark of the partial exam and the practical cases, it is necessary to obtain a mark of 4 points out of 10 in the final exam.

In addition, students may opt for an oral improvement test to be held at the end of the teaching period, which may only add marks, but not subtract them, from the marks obtained in the previous phases of the course. Such a possible addition may amount to up to one point on the final mark for the course. In order to access the improvement test, it will be necessary for the student to obtain a minimum of 4 points out of 10 in the partial exam, and for the mark obtained in the improvement to be added to the final mark of the course, it will be necessary to remain in continuous assessment and to obtain a minimum mark of 4 points out of 10 in the final exam.

For the evaluation in special circumstances, the Student Evaluation Regulations of the University of Castilla-La Mancha will be followed (article 6).

Non-continuous evaluation:

Non-continuous assessment will involve taking a theoretical-practical exam, for the entire syllabus, on the date of the ordinary call established, and will account for 100% of the mark. In accordance with section b of point 4.2. of the 2022 Student Regulations, any student may change to the noncontinuous assessment mode, by the procedure established by the lecturer, provided that he/she has not participated during the class period in assessable activities that together account for at least 50% of the total assessment of the subject. If a student has reached this 50% of assessable activities or if, in any case, the period of classes has ended, he/she will be considered in continuous assessment without the possibility of changing assessment modality. For assessment in special circumstances, the Student Assessment Regulations of the University of Castilla-La Mancha will be followed (article 6).

Specifications for the resit/retake exam:

For students who, in the ordinary call, were assessed in the Continuous Assessment mode:-A final theoretical-practical test will be held on the date of the extraordinary call, for the whole syllabus, which will account for 70% of the final grade. The mark obtained in the practical cases handed in during the course will account for 30% of the grade. In order to be able to add the mark for the practical cases, it is necessary to obtain a score of 4 points out of 10 in the final exam.

For students who, in the ordinary call, were assessed in the Non Continuous Assessment modality:-A theoretical-practical exam will be held on the date of the extraordinary call, for the entire syllabus, and will account for 100% of the mark. For the assessment in special circumstances, the Student Assessment Regulations of the University of Castilla-La Mancha will be followed (article 6).

Specifications for the second resit / retake exam:

A theoretical-practical test will be carried out at the special call, the weight of which will be 100% of the grade obtained.

9. Assignments, course calendar and important dates	
Not related to the syllabus/contents	
Hours	hours
Class Attendance (theory) [PRESENCIAL][Lectures]	33.25
Class Attendance (practical) [PRESENCIAL][Lectures]	8.5
Mid-term test [PRESENCIAL][Assessment tests]	5
Other off-site activity [AUTÓNOMA][Self-study]	12.75
Study and Exam Preparation [AUTÓNOMA][Self-study]	79.25
Final test [PRESENCIAL][Assessment tests]	3
Class Attendance (practical) [PRESENCIAL][Cooperative / Collaborative Learning]	8.25
Global activity	
Activities	hours
Class Attendance (theory) [PRESENCIAL][Lectures]	33.25
Class Attendance (practical) [PRESENCIAL][Lectures]	8.5
Mid-term test [PRESENCIAL][Assessment tests]	5
Other off-site activity [AUTÓNOMA][Self-study]	12.75
Study and Exam Preparation [AUTÓNOMA][Self-study]	79.25
Final test [PRESENCIAL][Assessment tests]	3
Class Attendance (practical) [PRESENCIAL][Cooperative / Collaborative Learning]	8.25
Total horas: 150	

10. Bibliography and Sources
Publishing

Author(s)	Title/Link	house	Citv	ISBN	Year	Description
Alonso Pérez, Angel	Casos prácticos del nuevo Plan General de Contabilidad	Centro de Estudios Financieros		9788445414026	2008	
Arquero Montaña, José Luis	Introducción a la contabilidad financiera	Pirámide		978-84-368-2207-6	2009	
Cervera Oliver, Mercedes	Contabilidad financiera : (adaptada al nuevo PGC)	Centro de Estudios Financieros		978-84-454-1697-6	2010	
Fernández González, Fernando Javier	Nuevo Plan General Contable: 110 supuestos prácticos	Francis Lefebvre		9788496535824	2008	
Gallego Díaz, Enriqueta	Manual práctico de Contabilidad Financiera	Pirámide		9788436821796	2008	
Amador Fernández, Sotero	Plan General de Contabilidad : comentarios y casos prácticos	Centro de Estudios Financieros		978-84-454-1424-8	2008	
Larrán Jorge, M	Fundamentos de contabilidad financiera	Centro de Estudios Financieros		9788436824209	2009	
Montesinos Julve, V.	Fundamentos de contabilidad financiera.	Pirámide.			2010	
Quesada Sánchez, Francisco Javier	Fundamentos de Contabilidad	[s.n.]		84-604-4122-9	1992	
Socias Salvá, A; Horrach Roselló, P y otros.	Contabilidad Financiera	Pirámide			2010	
Tejada, A.; Pérez, R.; Ramírez, Y.; González, R.; Sánchez, M.P.; Tejedo, F.; Baidez, A.; González, J.; Moreno, J.L.; Pontones, C.	Manual práctico de Contabilidad	Pirámide	Madrid		2017	Bibliografía básica
	Real Decreto Legislativo 1/2010, de 2 de julio por el que se aprueba el Texto Refundido de la Ley de Sociedades de Capital					
Omeñaca García, Jesús	Supuestos prácticos de Contabilidad Financiera y de Sociedades.	Ediciones Deusto		978842342616	2008	
Alonso Carrilo, I; Nevado Peña, D; Nuñez Chicharro, M; Arenas Muñoz A.	Plan General de Contabilidad. Comentarios y casos prácticos	Díaz de Santos.		978-84-9052-052-9	2017	