

**1. General information****Course:** BASIC ACCOUNTING**Type:** CORE COURSE**Degree:** 317 - UNDERGRADUATE DEGREE IN BUSINESS MANAGEMENT AND ADMINISTRATION (AB)**Center:** 5 - FACULTY OF ECONOMICS AND BUSINESS**Year:** 1**Main language:** Spanish**Use of additional languages:****Web site:****Code:** 54301**ECTS credits:** 9**Academic year:** 2023-24**Group(s):** 12 13**Duration:** AN**Second language:****English Friendly:** Y**Bilingual:** N**Lecturer:** AGUSTIN BAIDEZ GONZALEZ - Group(s): 13

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2. Pre-Requisites

This subject is taught in the first year of the Bachelor's Degree in Business Administration and Management, so it is not necessary to have any knowledge of it, on the contrary, it will form the basis of other subjects that will be developed throughout the university career.

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

The subject of General Accounting is structured in two clearly differentiated parts; Fundamentals of Accounting, where the basic knowledge necessary to be able to delve into the science of accounting is revealed; the second part consists of the theoretical and practical accounting treatment of the problems developed by the General Accounting Plan.

General Accounting is an annual subject and is taught during the first year of the Bachelor's Degree in Business Administration and Management. Throughout the course, students will analyse the conceptual framework which, in accordance with current regulations, will lead to the generation of information that will standardise the information of all companies. This subject will provide students with the basic instruments to carry out business management. In this sense, it will offer the economic and financial information necessary for refined, coherent and reliable decision-making.

This subject is the basis on which the following subjects are based: Financial and Company Accounting in the second year, Cost Accounting in the third year, and Accounting Analysis. It is also the starting point for taking other optional subjects in this area.

On the other hand, this subject is closely related to subjects from other areas, such as Mathematics of Financial Operations, Commercial Law, and subjects in Public Finance and Taxation. Therefore, it is a very important part in the learning and understanding of other multidisciplinary subjects of the Degree in Business Administration and Management, and one of the fundamental pillars that, at a professional level, will open doors for the student in the world of work.

It is a fundamental subject for a student of the Degree in Business Administration, as it will teach him/her to represent the economic facts, and to elaborate the financial statements of a company, a fundamental aspect to later be able to interpret and make decisions.

4. Degree competences achieved in this course**Course competences**

Code	Description
E05	Develop the ability to analyze any information on the situation and possible development of a company and transform it into a business opportunity.
E08	Ability to produce financial information, relevant to the decision-making process.
E09	Ability to carry out a financial evaluation of the different assets of a company at different points in time and at different levels of risk.
G02	Ability to understand the ethical responsibility and the code of ethics of professionals working in the field of economics. To know and apply the legislation and recognition of human rights and questions of gender equality.
G04	Ability to use and develop information and communication technologies and to apply them to the corresponding business department by using specific programmes for these business areas.
	Capacity for teamwork, to lead, direct, plan and supervise multidisciplinary and multicultural teams in both national and international

5. Objectives or Learning Outcomes

Course learning outcomes

Description

Assume social and ethical responsibilities in business decision-making.

Search for information in order to analyze it, interpret its meaning, synthesize it and communicate it to others.

Know/learn the regulations and the accounting systems which lead to the obtaining, analysis and interpretation of a business's internal and external information, and that are needed by different users: investors, shareholders, executives, clients, employees, government, etc.- in order to make decisions related to the business.

Work out problems in creative and innovative ways.

6. Units / Contents

Unit 1: UNIT 1: ACCOUNTING INFORMATION

Unit 2: UNIT 2: EQUITY THEORY

Unit 3: UNIT 3: THE ACCOUNTING METHOD

Unit 4: UNIT 4: THEORY OF ACCOUNTS

Unit 5: UNIT 5: THE ACCOUNTING PROCESS

Unit 6: UNIT 6: ACCOUNTING STANDARDISATION AND PLANNING

Unit 7: UNIT 7: INVENTORIES

Unit 8: UNIT 8: SUPPLIERS AND TRADE CREDITORS

Unit 9: UNIT 9: CUSTOMERS AND TRADE DEBTORS

Unit 10: UNIT 10: OTHER OPERATING TRANSACTIONS

Unit 11: UNIT 11: TANGIBLE FIXED ASSETS

Unit 12: UNIT 12: INTANGIBLE FIXED ASSETS

Unit 13: UNIT 13: PROVISIONS AND CONTINGENCIES

Unit 14: UNIT 14: SHAREHOLDERS' EQUITY

Unit 15: UNIT 15: GRANTS AND DONATIONS

Unit 16: UNIT 16: FINANCIAL ASSETS

Unit 17: UNIT 17: FINANCIAL LIABILITIES. DEBITS AND PAYABLES

Unit 18: UNIT 18: FINANCIAL ACCOUNTS AND FOREIGN CURRENCY

Unit 19: UNIT 19: TRANSACTIONS AND COMPONENTS OF THE PROFIT OR LOSS FOR THE YEAR

Unit 20: UNIT 20: 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	E05 E08 E09 G04	2	50	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 can reach, together with the material means made available to him/her, the achievement of the objectives developed in point five of this teaching guide. The material used by the teacher in his/her presentations, as well as the didactic units prepared by him/her, will be available to the student on the subject's Moodle platform.
Class Attendance (practical) [ON-SITE]	Problem solving and exercises	E05 E08 E09 G04	1	25	N		Case studies will be carried out with practical cases in order to clarify the main concepts and rules that have been previously exposed in the theoretical classes.
Workshops or seminars [ON-SITE]	Workshops and Seminars	E05 E08 E09 G02 G04 G05	0.15	3.75	Y	N	Seminars or conferences will be held on aspects included in the syllabus of the course which, due to their interest, deserve to be dealt with in greater depth.
Other off-site activity [OFF-SITE]	Workshops and Seminars	E05 E08 E09 G02 G04 G05	1.35	33.75	N		Autonomous work carried out by the student to prepare and make the most of the specific seminars and lectures.
Field work [ON-SITE]	Other Methodologies	E05 E08 E09 G02 G04 G05	0.15	3.75	Y	N	Students will be tutored to carry out work on real cases based on the contents of the syllabus.

Other off-site activity [OFF-SITE]	Other Methodologies	E05 E08 E09 G02 G04 G05	1.35	33.75	N	Autonomous work carried out by the student for the preparation, use and passing of the real cases carried out under the supervision of the lecturer.
Other off-site activity [OFF-SITE]	Combination of methods	E05 E08 E09	1.5	37.5	N	Autonomous work carried out by the student for the preparation and use of the theoretical classes and the preparation and resolution of practical cases.
Study and Exam Preparation [OFF-SITE]	Self-study	E05 E08 E09	1.2	30	N	Autonomous work carried out by the student for the preparation and use of the theory classes and preparation of the assessment tests.
Final test [ON-SITE]	Assessment tests	E05 E08 E09	0.3	7.5	Y	Progress test, partial or final, carried out to evaluate the theoretical and practical knowledge acquired.
Total:			9	225		
Total credits of in-class work: 3.6			Total class time hours: 90			
Total credits of out of class work: 5.4			Total hours of out of class work: 135			

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
Test	70.00%	100.00%	Final, partial or progress test. Exam of theoretical-practical content. This percentage may be obtained by means of progress tests or partial tests and a final test.
Assessment of problem solving and/or case studies	30.00%	0.00%	Continuous assessment through the monitoring of the resolution of theoretical and/or practical cases and work on real situations in the company.
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:

30% Field work

70% progress tests

Those students who, although having carried out evaluable activities, wish to be evaluated with the non-continuous evaluation criteria must inform the teacher before the end of the class period.

Regarding the evaluation in case of illness or other special circumstances (extenuating rules) see article 6 of the Student Regulations of the University of Castilla-La Mancha.

Non-continuous evaluation:

100% final test

Regarding evaluation in case of illness or other special circumstances (extenuating rules) see article 6 of the Student Regulations of the University of Castilla-La Mancha.

Specifications for the resit/retake exam:

Students who have not passed the course in the ordinary exam must take the extraordinary exam, which will account for 100% of the mark. In this exam, the evaluation will consist of a theoretical-practical test that guarantees that the appropriate competences of the subject are achieved.

Specifications for the second resit / retake exam:

In the special call, a theoretical-practical test will be carried out, 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]	50
Class Attendance (practical) [PRESENCIAL][Problem solving and exercises]	25
Workshops or seminars [PRESENCIAL][Workshops and Seminars]	3.75
Other off-site activity [AUTÓNOMA][Workshops and Seminars]	33.75
Field work [PRESENCIAL][Other Methodologies]	3.75
Other off-site activity [AUTÓNOMA][Other Methodologies]	33.75
Other off-site activity [AUTÓNOMA][Combination of methods]	37.5
Study and Exam Preparation [AUTÓNOMA][Self-study]	30
Final test [PRESENCIAL][Assessment tests]	7.5
Global activity	
Activities	hours
Study and Exam Preparation [AUTÓNOMA][Self-study]	30
Final test [PRESENCIAL][Assessment tests]	7.5
Class Attendance (theory) [PRESENCIAL][Lectures]	50
Class Attendance (practical) [PRESENCIAL][Problem solving and exercises]	25

Workshops or seminars [PRESENCIAL][Workshops and Seminars]	3.75
Other off-site activity [AUTÓNOMA][Combination of methods]	37.5
Other off-site activity [AUTÓNOMA][Workshops and Seminars]	33.75
Field work [PRESENCIAL][Other Methodologies]	3.75
Other off-site activity [AUTÓNOMA][Other Methodologies]	33.75
Total horas: 225	

10. Bibliography and Sources						
Author(s)	Title/Link	Publishing house	Citv	ISBN	Year	Description
Alonso Pérez, Ángel	Casos prácticos del nuevo Plan General de Contabilidad para	Centro de Estudios Financieros		978-84-454-1402-6	2008	Complementary bibliography
Alonso Carrillo, I. y otros	Supuestos prácticos de contabilidad general	Díaz de Santos		978-84-7978-920-6	2009	
Amador Fernández, Sotero	Plan General de Contabilidad : comentarios y casos prácticos	Centro de Estudios Financieros		978-84-454-1424-8	2008	
Fernández González, Fernando Javier	Contabilidad de sociedades	Centro de Estudios Financieros		978-84-454-2727-9	2014	Complementary bibliography
Francis Lefebvre	Memento Contable. Plan General de Contabilidad					Complementary bibliography
Gallego Díez, Enriqueta	Manual práctico de contabilidad financiera	Pirámide		84-368-1864-4	2008	Complementary bibliography
Lizanda Cuevas, José Manuel	Novedades fiscales y contables del nuevo PGC, PGC pymes y mi	Bresca		978-84-96998-64-3	2008	Complementary bibliography
López Corrales, Francisco Xabier	El nuevo plan general de contabilidad : análisis comparativo	Lex Nova		978-84-8406-879-2	2008	Complementary bibliography
Muñoz Merchante, Angel	Fundamentos de contabilidad	Editorial Centro de Estudios Ramón Areces		978-84-8004-866-8	2008	Complementary bibliography
Omeñaca García, Jesús	Contabilidad general	Deusto		978-84-234-2614-0	2008	Complementary bibliography
Quesada Sánchez, Francisco Javier	Contabilidad financiera para PYMES : un enfoque práctico	Garceta		978-84-9281-221-9	2010	
Rodríguez Ariza, Lázaro	Contabilidad general : teoría y práctica	Pirámide		978-84-368-2339-4	2009	Complementary bibliography
Socias Salva, 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	Basic bibliography
	Código de Comercio					
	Fundamentos de contabilidad financiera	Pirámide		978-84-368-2420-9	2012	Complementary bibliography
	Normas Internacionales de Contabilidad					
	Real Decreto 1514/2007, de 16 de noviembre, por el que se aprueba el Plan General de Contabilidad					
	Real Decreto 1515/2007, de 16 de noviembre, por el que se aprueba el PGC para Pymes					
	Real Decreto Legislativo 1/2010, de 2 de julio por el que se aprueba el Texto Refundido de la Ley de Sociedades de Capital					
	Resoluciones del ICAC					