



1. General information

Course: GENERAL ACCOUNTING I

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: 53300

ECTS credits: 6

Academic year: 2023-24

Group(s): 10 17

Duration: First semester

Second language: Spanish

English Friendly: Y

Bilingual: N

Lecturer: ROSA MARÍA CAÑEVERAS PEREA - Group(s): 17				
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: ROSARIO PEREZ MOROTE - Group(s): 10				
Building/Office	Department	Phone number	Email	Office hours
Fac.Económicas-2.13	ADMINISTRACIÓN DE EMPRESAS	2323	rosario.pmorote@uclm.es	Monday and Tuesday from 12:30 p.m. to 3:30 p.m.
Lecturer: CAROLINA PONTONES ROSA - Group(s): 10				
Building/Office	Department	Phone number	Email	Office hours
Fac. Económicas-2.10	ADMINISTRACIÓN DE EMPRESAS	2377	carolina.pontones@uclm.es	Monday from 9:30 am to 10:30 am and from 12:30 pm to 1:30 pm. Tuesday from 9:30 to 10:30 a.m. and from 12:30 to 3:30 p.m.
Lecturer: MARIA PILAR SANCHEZ GONZALEZ - Group(s): 17				
Building/Office	Department	Phone number	Email	Office hours
Facultad de CC. Econ. y Empr. - 1.03	ADMINISTRACIÓN DE EMPRESAS	926053537	mpilar.sanchez@uclm.es	Wednesday and Thursday from 9 a.m. to 12 p.m.

2. Pre-Requisites

No prerequisites are necessary for students to be able to take this subject, although they must be willing to work on a daily basis in order to be able to deal correctly with the continuous assessment methodology.

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

The programme of the subject "General Accounting", to be taught in the first year of the Degree in Economics, as reflected in the Teaching Guide, is structured from the point of view of student learning, in a series of blocks of content, both theoretical and practical. The teaching of the subject begins with a topic entitled "The business reality. Accounting information". The aim of this subject is to introduce students to the basic concepts pertaining to the world of business, from a general perspective. Topic 2 deals with the specific treatment of the accounting discipline with the aim, logically, of achieving a notable level of learning on the part of the students. This should begin with an understanding of the FUNDAMENTALS of the discipline. This part of the syllabus contains the foundations necessary to gain a thorough understanding of its essence and usefulness. This substantial part of the subject of accounting will be dealt with, basically, in chapters 2, 3, 4 and 5 of the programme, where special attention will be paid to the concept, the accounting method and the study of the mechanics of the recording of transactions. In the following theme, called "Theory of Accounts", we begin by studying the company's asset structure and its corresponding masses or parts, but now from the accounting point of view, followed by a study of the recording of the operations that take place in the company and which must be the object of attention in accounting. This study is based on the explanation and development of the mathematical theory of debit and credit, which allows us to use an orderly and disciplined procedure to proceed with accounting records. The student must pay special attention to the mechanics that derive from this. In topic 5, the "Accounting cycle" is studied, thus framing the accounting practice in the appropriate environment and time space, getting to know the formal mechanisms necessary to visualise its practical application in a general way. Next, the appropriate thing to do is to use the knowledge acquired up to this point to study, with a certain degree of personal opinion, the BASIC ACCOUNTING OPERATIONS OF ACCOUNTING IN COMPANIES, an appendix to the part of the syllabus referring to the Fundamentals and which will be developed in class through practical approaches. The block of contents discussed up to this point has its own identity and should be the training basis for students. It brings practically the whole of the first semester to a close, but not without first carrying out an analysis of ACCOUNTING STANDARDS, both national and international, which will enable us to know the regulatory status of the subject being dealt with. This will be carried out in subject 6. The Accounting Department of the Faculty of Economics and Business Studies of Albacete wishes to strongly advise students enrolled in this subject that the understanding of this subject, as well as its mastery and passing is based, as the first and main pillar, on the systematic study and analysis of the subject through the cumulative and integrative reasoning of the different concepts that are progressively explained and raised in class, as well as with the gradual enrichment generated by the recommended readings. In this line, and with this aim in mind, the Accounting Department has proposed both the distribution of the contents and practices developed throughout the course, as well as the methods of evaluation of the subject. There is no doubt that the contents of this subject have a close relationship with the rest of the subjects in the degree, directly with those taught by the Accounting Area in higher courses, and indirectly with those developed by the other areas of the Faculty. On the other hand, it is unnecessary to emphasise the importance of the knowledge offered by this discipline in order to successfully undertake the profession.

4. Degree competences achieved in this course

Course competences

Code	Description
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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: The business reality. Accounting information

Unit 2: Theory of assets

Unit 3: The accounting method

Unit 4: Theory of accounts

Unit 5: The accounting cycle

Unit 6: Accounting standardisation and planning

Unit 7: Accounting treatment of inventories

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.
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.
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
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.
Mid-term test [ON-SITE]	Assessment tests	E03 E06 E07 E15 G01 G02 G03	0.2	5	Y	N	There will be a partial test of theoretical and practical content.
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:			6	150			
Total credits of in-class work: 2.32			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. 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. 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.

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
Other off-site activity [AUTÓNOMA][Self-study]	12.75
Final test [PRESENCIAL][Assessment tests]	3
Study and Exam Preparation [AUTÓNOMA][Self-study]	79.25
Mid-term test [PRESENCIAL][Assessment tests]	5
Class Attendance (practical) [PRESENCIAL][Cooperative / Collaborative Learning]	8.25
Global activity	
Activities	hours
Other off-site activity [AUTÓNOMA][Self-study]	12.75
Final test [PRESENCIAL][Assessment tests]	3
Class Attendance (practical) [PRESENCIAL][Lectures]	8.5
Class Attendance (theory) [PRESENCIAL][Lectures]	33.25

Study and Exam Preparation [AUTÓNOMA][Self-study]	79.25
Mid-term test [PRESENCIAL][Assessment tests]	5
Class Attendance (practical) [PRESENCIAL][Cooperative / Collaborative Learning]	8.25
Total horas:	150

10. Bibliography and Sources						
Author(s)	Title/Link	Publishing house	Citv	ISBN	Year	Description
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)	CEF		978-84-454-1458-3	2008	
Fernández González, Fernando Javier	Nuevo plan general contable : 110 supuestos prácticos	Francis Lefebvre		978-84-96535-82-4	2008	
Gallego Díez, Enriqueta	Manual práctico de contabilidad financiera	Pirámide		978-84-368-2179-6	2008	
Larrán Jorge, M.	Fundamentos de contabilidad financiera	Pirámide		978-84-368-2420-9	2009	
Montesinos Julve, V.	Fundamentos de contabilidad financiera	Pirámide			2010	
Omeñaca García, Jesús	Supuestos prácticos de Contabilidad financiera y de sociedad	Ediciones Deusto		978-84-234-2616-4	2008	
Quesada Sánchez, J.	Fundamentos de Contabilidad	Tebar				
Socias Salvá, A., Horrach Roselló, P. y otros	Contabilidad Financiera	Pirámide			2010	
Tejada, A.; Pérez, R.; Ramírez, Y.; González R.; Sánchez, M.P.; Tejado, F.; Baidez, A.; González, J.; Moreno, J.L.; Pontones, C.	Manual Práctico de Contabilidad	Ediciones Pirámide	Madrid		2017	
	Real Decreto Legislativo 1/2010, de 2 de julio por el que se aprueba el Texto Refundido de la Ley de Sociedades de Capital					
Alonso Carrillo, I.; Nevado Peña, D. Nuñez Chicharro, M. y A. Muñoz Arenas	Supuestos prácticos de Contabilidad General	Díaz de Santos			2009	
Alonso Pérez, Ángel	Casos prácticos del nuevo Plan General de Contabilidad para	Centro de Estudios Financieros		978-84-454-1402-6	2008	
Amador Fdez, S. e I. Carazo Glez.	Plan Genral de Contabilidad. comentarios y casos prácticos	C.E.F.			2008	