



**UNIVERSIDAD DE CASTILLA - LA MANCHA**  
**GUÍA DOCENTE**

**1. General information**

Course: BASIC ACCOUNTING  
Type: CORE COURSE  
Degree: 320 - UNDERGRADUATE DEGREE IN BUSINESS MANAGEMENT AND ADMINISTRATION (CR)  
Center: 403 - FACULTY OF LAW AND SOCIAL SCIENCES OF C. REAL  
Year: 1

Code: 54301  
ECTS credits: 9  
Academic year: 2022-23  
Group(s): 20 21 29  
Duration: AN  
Second language:  
English Friendly: Y  
Bilingual: N

Main language: Spanish  
Use of additional languages:  
Web site:

Lecturer: ELENA MERINO MADRID - Group(s): 20 21 29				
Building/Office	Department	Phone number	Email	Office hours
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**2. Pre-Requisites**

This subject is taught in the first year of the Degree in Business Management and Administration, so that it is not necessary to have previous knowledge, on the contrary it will be the basis of other subjects that are taught 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: first, Basics of Accounting, part where the basic knowledge necessary to be able to enter the accounting science are explained; and second, when General Accounting is an annual subject and is taught during the first course of the Degree in Business Administration and Management. Throughout the course, the conceptual framework is analyzed and, based on current reg. This subject is the basis on which the following subjects are based: Financial and Company Accounting (second year), Cost Accounting (third year) and Accounting Analysis (third year). In addition, this subject is the starting point. On the other hand, this subject is closely related to subjects from other areas, such as Mathematics of financial operations, Commercial Law, and subjects of Public Finance and Fiscal Regime. Therefore, it supposes a very imp. It is a fundamental subject in a student of the Degree in Business Administration, since it will teach him to represent the economic facts, and prepare the financial reports of a company, important aspect for later, to be able to re

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

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.
G05	Capacity for teamwork, to lead, direct, plan and supervise multidisciplinary and multicultural teams in both national and international environments so as to create synergies which benefit organisations.

**5. Objectives or Learning Outcomes**

**Course learning outcomes**  
Description  
Search for information in order to analyze it, interpret its meaning, synthesize it and communicate it to others.  
Work out problems in creative and innovative ways.  
Assume social and ethical responsibilities in business decision-making.

**6. Units / Contents**

- Unit 1: ACCOUNTING INFORMATION
- Unit 2: THEORY OF ASSETS, LIABILITIES AND EQUITY
- Unit 3: ACCOUNTING METHOD
- Unit 4: THEORY OF ACCOUNTS
- Unit 5: THE ACCOUNTING CYCLE
- Unit 6: ACCOUNTING STANDARDIZATION
- Unit 7: INVENTORIES
- Unit 8: TRADE AND OTHER PAYABLES
- Unit 9: TRADE AND OTHER RECEIVABLES
- Unit 10: OTHER OPERATING INCOME/EXPENSES
- Unit 11: PROPERTY, PLANT AND EQUIPMENT
- Unit 12: INTANGIBLE ASSETS
- Unit 13: FINANCIAL ASSETS
- Unit 14: FINANCIAL LIABILITIES: DEBTS AND PAYABLES
- Unit 15: PROVISIONS AND CONTINGENCIES
- Unit 16: CAPITAL AND RESERVES WITHOUT VALUATION ADJUSTMENTS
- Unit 17: GRANTS, DONATIONS AND BEQUESTS
- Unit 18: FINANCIAL ACCOUNTS AND FOREIGN CURRENCY
- Unit 19: OPERATIONS AND COMPONENTS OF PROFIT/LOSS FOR THE PERIOD
- Unit 20: ANNUAL ACCOUNTS

**7. Activities, Units/Modules and Methodology**

Training Activity	Methodology	Related Competences	ECTS	Hours	As	Com	Description
Class Attendance (theory) [ON-SITE]	Lectures	E05 E08 E09 G04	2	50	N		The professor will expose the contents of Temary
Class Attendance (practical) [ON-SITE]	Problem solving and exercises	E05 E08 E09 G04	1	25	N		It will do practical exercises in order to clarify the main concepts that have been exposed in the theoretical classes.
Workshops or seminars [ON-SITE]	Workshops and Seminars	E05 E08 E09 G02 G04 G05	0.15	3.75	N		In depth seminars or workshops will be held in order to complement the Temary
Other off-site activity [OFF-SITE]	Workshops and Seminars	E05 E08 E09 G02 G04 G05	1.35	33.75	Y	N	The students will work in groups or autonomously to prepare and make the most of the seminars and conferences attended.
Field work [ON-SITE]	Other Methodologies	E05 E08 E09 G02 G04 G05	0.15	3.75	Y	N	Field works will be undertaken.
Other off-site activity [OFF-SITE]	Other Methodologies	E05 E08 E09 G02 G04 G05	1.35	33.75	N		The students will work autonomously to prepare and make the most of the field work undertaken.
Other off-site activity [OFF-SITE]	Combination of methods	E05 E08 G05	1.5	37.5	N		The students will work autonomously to learn up theoretical and practical classes.
Study and Exam Preparation [OFF-SITE]	Self-study	E05 E08 G05	1.2	30	N		The students will work autonomously to be prepared for the exams
Final test [ON-SITE]	Assessment tests	E05 E08 G05	0.3	7.5	Y	Y	Final exam undertaken to assess the acquired knowledge in theory and practice.
<b>Total:</b>			<b>9</b>	<b>225</b>			
<b>Total credits of in-class work: 3.6</b>			<b>Total class time hours: 90</b>				
<b>Total credits of out of class work: 5.4</b>			<b>Total hours of out of class work: 135</b>				

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
Final test	70.00%	100.00%	The total mark depends on the realization of a final exam of theoretical and practical character.
Fieldwork assessment	30.00%	0.00%	This mark is related to the assessment of the results of the field work and that from the seminar/workshop. It is necessary for the student to pass the final exam in order to obtain this 30% of the mark.
<b>Total:</b>	<b>100.00%</b>	<b>100.00%</b>	

According to art. 6 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. 13.2) to be globally graded, in 2 annual calls per subject, an ordinary and an extraordinary one (evaluating 100% of the competences).

**Specifications for the resit/retake exam:**

Students who have not passed the subject in ordinary call, must make the extraordinary call in which they will establish different alternative sections to guarantee that the appropriate competences are achieved.

9. Assignments, course calendar and important dates	
Not related to the syllabus/contents	
<b>Hours</b>	<b>hours</b>
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
<b>Global activity</b>	
<b>Activities</b>	<b>hours</b>
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
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
Other off-site activity [AUTÓNOMA][Other Methodologies]	33.75
Field work [PRESENCIAL][Other Methodologies]	3.75
<b>Total horas: 225</b>	

10. Bibliography and Sources						
Author(s)	Title/Link	Publishing house	City	ISBN	Year	Description
Alonso Carrillo, I.; Nevado Peña, D.; Núñez Chicharro, M y Muñoz Arenas, A.	Supuestos prácticos de contabilidad general. 2ª edición	Díaz de Santos		978-84-9052-052-9	2017	
Amador Fernández, Sotero	Plan General de Contabilidad : comentarios y casos prácticos	Centro de Estudios Financieros		978-84-454-1424-8	2008	
Quesada Sánchez, Francisco Javier	Contabilidad financiera para PYMES : un enfoque práctico	Garceta		978-84-9281-221-9	2010	
Navarro Heras, E y Gil Herrera, L.	Basics of Financial Accounting. Adapted to the Spanish General Accounting Plan (RD 1514/2007 de 16 de noviembre).	Edisofer		9788415276173	2013	
Navarro Heras, E.; Gil Herrera, L. y Garvey, A.M.	The basics of financial accounting II	Edisofer		9788415276364	2015	
Reverte Maya, C.	Exercises of Financial Accounting	Ecobook		978-84-96977-91-7		
Socias Salva, A. Horrach Roselló, P y otros	Contabilidad Financiera Código de Comercio 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	Pirámide			2010	
Tejada Ponce, A. et al	Manual práctico de contabilidad /	Pirámide,		978-84-368-3820-6	2017	