GUÍAS DOCENTES

Universidad de Jaén

FACULTY OF SOCIAL AND LEGAL SCIENCES

Introduction to accountancy

2024-2025

Grado en Administración y Dirección de Empresas
Grado en Administración y Dirección de Empresas / Bachelor’s Degree in Business Administration and Management

Syllabus 2024-25 - 11121005 - Introduction to Accountancy (Introducción a la contabilidad)

Caption
- Level 1: Tutorial support sessions, materials and exams in this language
- Level 2: Tutorial support sessions, materials, exams and seminars in this language
- Level 3: Tutorial support sessions, materials, exams, seminars and regular lectures in this language

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DEGREE: Grado en Administración y dirección de empresas
FACULTY: FACULTY OF LAW AND SOCIAL SCIENCES
ACADEMIC YEAR: 2024-25
COURSE: Introduction to Accountancy

SYLLABUS

1. COURSE BASIC INFORMATION

NAME: Introduction to Accountancy
CODE: 11121005 ACADEMIC YEAR: 2024-25
LANGUAGE: English LEVEL: 3
ECTS CREDITS: 6.0 YEAR: 1 SEMESTER: PC

2. LECTURER BASIC INFORMATION

NAME: MORENO AGUAYO, ALONSO
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LANGUAGE: - LEVEL: 3

3. CONTENT DESCRIPTION

UNIT 1. THE CONCEPT OF ACCOUNTING

1.1. The importance of economic information

1.2. Accounting as a tool for business management

1.3. The concept of Accounting

1.4. Types of Accounting

UNIT 2. FINANCIAL POSITION

2.1. Concept of financial position

2.2. Concepts of assets, liabilities and equity

2.3. Concept of net income. An introduction

2.4. The accounting equation

2.5. Inventory (list of items): concept, classification, stages and formal structure

2.6. Balance between assets and liabilities

Appendix: List of the most usual items of the SGAP

UNIT 3. ACCOUNTING EVENTS AND THE ACCOUNTS

3.1. Concept and classification of accounting events

3.2. Concept of an account

3.3. Types of accounts: assets, liabilities, equity, expenses and income

3.4. Vocabulary of the accounts

3.5. The double-entry system

UNIT 4. OPERATING MODES OF ACCOUNTS: PERPETUAL AND PERIODIC SYSTEMS

4.1. Perpetual inventory system (administrative)

4.2. Periodic inventory system (speculative)

UNIT 5. NET INCOME

5.1. Net income using a transaction approach

5.2. Concept of income

5.3. Concept of expenses

5.4. The income statement

UNIT 6. THE ACCOUNTING PROCESS

6.1. Opening of the accounts

6.2. Daily operations

6.3. Trial balance and real inventory

6.4. Adjustment process: calculation of net income

6.5. Aggregation process: the financial statements

6.6. Closing of the accounts

Appendix: The VAT accounting process

UNIT 7. ACCOUNTING BOOKS

7.1. Accounting books

7.2. The information track

7.3. Regulation of accounting books

7.4. Formal requirements of the accounting books

UNIT 8. THE ACCOUNTING STANDARDIZATION IN SPAIN

8.1. Concept of accounting standardization

8.2. Evolution of accounting standardization in Spain

8.3. European Accounting Directives as the basis for the Spanish regulation

8.4. International accounting standards. A brief reference

8.5. The Spanish General Accounting Plan and the Plan for SMEs

UNIT 9. THE FINANCIAL STATEMENTS

9.1. General issues

9.2. Balance sheet

9.3. Income statement

9.4. Notes

9.5. Statement of changes in equity

9.6. Statement of cash flows

4. COURSE DESCRIPTION AND TEACHING METHODOLOGY

The course is virtualized in the learning management system of the Universidad de Jaén (PLATEA) with a dual objective. First, it aims to provide students with integrated access to the course's educational resources. Second, it serves as a communication system between the lecturer and students. In terms of the first objective, the different units of the course are provided, along with corresponding practical exercises for each unit. Additional materials, such as appendices, legal texts, supplementary resources on specific issues, and links to accounting-related websites (ICAC, IFRS, etc.), are also provided. The teaching guide for the course is included as well. In relation to second objective of facilitating communication, the system offers a direct and private messaging system for interactions between the lecturer and students. Additionally, a link to the lecturer's schedule for personal attendance is provided, and a forum is also created to allow students to collectively raise their doubts and receive feedback from both their peers and the lecturer.

The first lecture with the students is considered highly important as it establishes the guidelines for the course. During this session, the teaching guide is presented, providing an overview of the syllabus and encouraging students to ask any questions they may have about the course.

In the case of students with specific educational support needs, the guidelines established by the Unit of Attention to Students with Specific Educational Support Needs will be followed. This includes implementing positive action measures to ensure an inclusive, accessible, and adaptable education for students with disabilities, on an equal basis with their peers. The possibility of making reasonable adjustments, both in the curriculum and methodology, to teaching materials and evaluation systems will be explored.

As for theoretical classes, before starting each unit, the different sections are introduced to provide students with an initial understanding of the topics to be covered and their relevance to the course of Accounting. These lectures aim to build a fundamental knowledge base necessary for further learning and skill acquisition. The teaching approach combines explanations with interactive elements. Once the explanation of each section begins, students are encouraged to participate by asking questions to ensure their comprehension and seek clarification when needed.

At the start of each lecture, the first five minutes are dedicated to reviewing the content covered in the previous lecture. This serves to reinforce students' knowledge and facilitate a smooth transition to the new material. It is particularly beneficial for students who may have been absent from the previous lecture.

For theory lectures, students are expected to bring the provided units from PLATEA to ensure active participation and effective use of the lecture. The lecturer explains each unit using powerpoint presentations. Additionally, practical examples are employed when appropriate to enhance understanding. The blackboard is utilized to clarify and schematize points that require further explanation. The lecturer often supplements explanations with short videos hosted on the Internet, created by third parties.

The primary objective of practical classes is to apply the theoretical knowledge and develop technical skills relevant to the professional field. These classes encourage active student participation and promote interaction between the lecturer and students. Most exercises are solved collaboratively, with students working together. Contributions are made iteratively, leading to a common final result. Students are occasionally asked to collaborate on the blackboard.

For practical classes, a list of exercises for each unit is provided through PLATEA. Some practical cases are assigned to work on independently, which are later solved in class using the blackboard, presentations, and/or spreadsheets. In certain sessions, computerized accounting software is used to solve exercises, aiming to familiarize students with these tools.

While not all units directly involve practical exercises, the course is organized to work with practical classes every week. Specifically, units 2, 3, 4, and 6 are associated with practical exercises, each having at least two exercises. The first exercise for each topic is usually solved in detail during class in a collaborative manner. The second exercise is meant to be independently worked on by students at home and later put in common in class. In addition to the in-class exercises, additional exercises are provided at the end of these topics (2, 3, 4, and 6) for students to work on independently at their own pace. Towards the end of the course, solutions to these additional exercises are made available, and specific points requested by students are discussed in class.

Furthermore, a glossary of English terms and a dictionary of common accounting terms are accessible to students through the system (PLATEA).

Students are also introduced to various corporate websites to search for real companies' annual accounts. Additionally, the existence of databases containing accounting information on companies, such as SABI, which can be accessed directly from the digital library of the Universidad de Jaén, is mentioned.

In terms of non-classroom activities, independent work outside the classroom is crucial to the teaching-learning system. Recommended bibliographical references are provided to support autonomous learning and supplement the course content.

Lastly, besides the forum, the lecturer's schedule for personal attendance is also provided. In that timetable, the lecturer is available for students to address any question or doubt that they may have. It consists of a direct and individualized communication with the lecturer.

Students with special educational needs should contact the Student Attention Service (Servicio de Atención y Ayudas al Estudiante) in order to receive the appropriate academic support

5. ASSESSMENT METHODOLOGY

The same assessment criteria will be followed in every assessment period.

The assessment will be based on a final exam (100%). The exam consists of theory (50%) and practice (50%). In addition to obtaining a 50% in the overall score of the exam, to pass the course is required at least 30% of the score in each of the two parts. In case of not reaching the minimum required in any of the parts, the maximum score reachable in the official records will be 4.00.

The part of the theory consists of 20 true/false questions. The part of the practice consists of 3 or 4 practical exercises, which will be quite similar to those exercises previously solved in class.

This course is full in English. Therefore, there will not be any difference between regular students and mobility students. It is entire responsibility of the students to attend to the final exam in the official date.

6. BOOKLIST (Access the bibliography in the Library catalog)

MAIN BOOKLIST:

- Spanish general accounting plan. Edition: -. Author: -. Publisher: Instituto de Contabilidad y Auditoría de Cuentas,.
  - **Notes**: https://www.icac.gob.es/sites/default/files/2020-11/20.Texto%20no%20oficial.pdf

(Library)

7. SUSTAINABLE DEVELOPMENT GOALS

Educación de calidad

Igualdad de género

Trabajo decente y crecimiento económico

Reducción de las desigualdades

Paz, justicia e instituciones sólidas

DETAILED INFORMATION

The following SDGs are developed in this course of Introduction to Accounting:

SDG-04: Quality Education. Inclusive, equitable and quality accounting education is promoted and learning opportunities are promoted for all students. The necessary accounting skills, particularly technical and professional skills, are developed to access employment, decent work and entrepreneurship.

SDG-05: Gender equality. All forms of discrimination are avoided and the full and effective participation of all participants and equal opportunities for leadership at all decision-making levels in business and economic life are promoted.

SDG-08: Decent work and economic growth. The development of accounting skills supports the achievement of decent work for women and men. Likewise, since accounting is related to business decision-making, good business management favors economic growth.

SDG-10: Reduced inequalities. The development of accounting skills promotes the social, economic and political inclusion of all participants, which favors the reduction of inequalities among the population.

SDG-16: Peace, justice and strong institutions. Accounting aims to provide information for decision making. As such, it supports the creation of effective, transparent and accountable institutions.

8. VIRTUAL / CLASSROOM TEACHING SCENARIO

1. Teaching methodology and training activities

If the number of students and the capacity of the assigned room allow it, the teaching activities will be face-to-face, with no changes in the teaching activities in relation to the face-to-face scenario.

If the number of students exceeds the maximum allowed capacity, the lessons will be given face-to-face to small groups of students in order not to exceed the capacity of the room. In this case, the face-to-face group will rotate every week. For the rest of the students, the lesson will be broadcasted by videoconference if the necessary means are available.

The number of students per group will be determined by the university authorities according to both the number of students enrolled and the capacity of the assigned room. It is estimated that this percentage may vary between 25% and 50% of the students enrolled.

2. Assessment criteria

The assessment criteria will be the same as in the case of face-to-face teaching.

The final exam will preferably be face-to-face. If it is not possible to take the exam face-to-face, it will be on-line. In this case, it may require to take images from the students.

3. Resources

In the case of the on-line format, the following resources will be required to carry out the teaching and evaluation activities indicated above:

a) Audiovisual broadcasting system for the lessons.

b) The students will need to have computing and telecommunication means to be able to visualize the lessons (as well as to take the exam and to be able to broadcast/record the corresponding images, if the exam was on-line).

c) If the exam was on-line, the use of spreadsheet software may be required. If the students do not have the required software, they can access it through the virtual PCs of the Universidad de Jaén.

d) The communication between lecturers and students will be carried out using the systems used at the University of Jaén, in particular the university's virtual teaching system and Google suite.

9. VIRTUAL TEACHING SCENARIO

1. Teaching methodology and training activities

The lessons will be on-line, synchronously or asynchronously. The training activities will be similar as in the case of face-to-face teaching.

2. Assessment criteria

The assessment criteria will be the same as in the case of face-to-face teaching.

The evaluation system will be the same as for face-to-face teaching. However, the final exam will be on-line. It may require to take images from the students.

3. Resources

The following resources will be required to carry out the teaching and evaluation activities indicated above:

a) Audiovisual broadcasting system for the lessons.

b) The students will need to have computing and telecommunication means to be able to visualize the lessons (as well as to take the exam and to be able to broadcast/record the corresponding images).

c) The use of spreadsheet software may be required. If the students do not have the required software, they can access it through the virtual PCs of the Universidad de Jaén.

d) The communication between lecturers and students will be carried out using the systems used at the University of Jaén, in particular the university's virtual teaching system and Google suite.

DATA PROTECTION CLAUSE (on line exams)

Institution in charge of data processing: Universidad de Jaén, Campus Las Lagunillas, s/n, 23071 Jaén

Data Protection Delegate: dpo@ujaen.es

Purpose: In accordance with the Universities Law and other national and regional regulations in force, carrying out exams and assessment tests corresponding to the courses students are registered in. In order to avoid frauds while sitting the exam, the exam will be answered using a videoconference system, being able the academic staff of the University of Jaén to compare and contrast the image of the person who is answering the exam with the student's photographic files. Likewise, in order to provide the exam with evidential content for revisions or claims, in accordance with current regulation frameworks, the exam will be recorded and stored.

Legitimacy: compliance with legal obligations (Universities Law) and other national and regional regulations currently in force.

Addressees: service providers who are the owners of the platforms where the exams are carried out and with whom the University of Jaén has signed the corresponding data access contracts.

Storage periods: those established in current in force regulations. In the specific case of exam videoconference recordings, not before the examination records and transcripts are closed or the exam can still be reviewed or challenged.

Rights: you can exercise your right of access, amendment, cancellation, opposition, suppression, limitation and portability by sending a letter to the postal or electronic address indicated above. In the event that you consider that your rights have been violated, you may submit a complaint to the Andalusian Council for Transparency and Data Protection www.ctpdandalucia.es

CLASS RECORDING CLAUSE PERSONAL DATA PROTECTION

Person in charge: Universidad de Jaén, Paraje Las Lagunillas, s/n; Tel.953 212121; www.ujaen.es

Data protection delegate (DPO): TELEFÓNICA, S.A.U. ; Email: dpo@ujaen.es

Procedure aim: To manage proper recordings of teaching sessions with the aim of facilitating learning process under a multimodal and/or online teaching

Period for record storage: Images will be kept during legal term according to regulations in force

Legitimacy: Data will be managed according to legal regulations (Organic Law 6/2001, December 21, on Universities) and given consent provided by selecting corresponding box in legal admission documents

Data recipients (transfers or assignments): Any person allowed to get access to every teaching modality