GUÍAS DOCENTES

Universidad de Jaén

FACULTAD DE CIENCIAS SOCIALES Y JURÍDICAS

Introducción a la contabilidad

2024-2025

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

CREA

Guía docente 2024-25 - 11121005 - Introducción a la contabilidad

Volver | Ver guia PATIE (Inglés)

TITULACIÓN:	Grado en Administración y dirección de empresas
CENTRO:	FACULTAD CIENCIAS SOCIALES Y JURÍDICAS
CURSO:	2024-25
ASIGNATURA:	Introducción a la contabilidad

GUÍA DOCENTE

1. DATOS BÁSICOS DE LA ASIGNATURA

NOMBRE: Introducción a la contabilidad
CÓDIGO: 11121005 CURSO ACADÉMICO: 2024-25
TIPO: Troncal / Básica
Créditos ECTS: 6.0 CURSO: 1 CUATRIMESTRE: PC
WEB: https://platea.ujaen.es

2. DATOS BÁSICOS DEL PROFESORADO

NOMBRE: MORENO AGUAYO, ALONSO
IMPARTE: Teoría - Prácticas [Profesor responsable]
DEPARTAMENTO: U137 - ECONOMÍA FINANCIERA Y CONTABILIDAD
ÁREA: 230 - ECONOMÍA FINANCIERA Y CONTABILIDAD
N. DESPACHO: D3 - 147 E-MAIL: amoragu@ujaen.es TLF: 953213021
TUTORÍAS: https://uvirtual.ujaen.es/pub/es/informacionacademica/tutorias/p/36583
URL WEB: http://www4.ujaen.es/~amoragu/
ORCID: https://orcid.org/0000-0001-6374-2480
NOMBRE: CASTILLA POLO, FRANCISCA
IMPARTE: Teoría - Prácticas
DEPARTAMENTO: U137 - ECONOMÍA FINANCIERA Y CONTABILIDAD
ÁREA: 230 - ECONOMÍA FINANCIERA Y CONTABILIDAD
N. DESPACHO: D2 - 121 E-MAIL: fpolo@ujaen.es TLF: 953 212496
TUTORÍAS: https://uvirtual.ujaen.es/pub/es/informacionacademica/tutorias/p/11685
URL WEB: http://www10.ujaen.es/conocenos/departamentos/efico
ORCID: https://orcid.org/0000-0001-6826-5185
NOMBRE: LILLO CRIADO, JUAN LUIS
IMPARTE: Teoría - Prácticas
DEPARTAMENTO: U137 - ECONOMÍA FINANCIERA Y CONTABILIDAD
ÁREA: 230 - ECONOMÍA FINANCIERA Y CONTABILIDAD
N. DESPACHO: D3 - 145 E-MAIL: jllillo@ujaen.es TLF: 953212647
TUTORÍAS: https://uvirtual.ujaen.es/pub/es/informacionacademica/tutorias/p/25110
URL WEB:
https://uvirtual.ujaen.es/srv/es/informacionacademica/gestionguiasdocentes/guiasdepartamento
ORCID: https://orcid.org/0000-0002-4262-8926
NOMBRE: MONTES MERINO, ANA MARÍA
IMPARTE: Teoría - Prácticas
DEPARTAMENTO: U137 - ECONOMÍA FINANCIERA Y CONTABILIDAD
ÁREA: 230 - ECONOMÍA FINANCIERA Y CONTABILIDAD
N. DESPACHO: D3 - 151 E-MAIL: ammontes@ujaen.es TLF: 953212657
TUTORÍAS: https://uvirtual.ujaen.es/pub/es/informacionacademica/tutorias/p/53880
URL WEB: http://www10.ujaen.es/conocenos/departamentos/efico
ORCID: https://orcid.org/0000-0002-7521-4113
NOMBRE: ORTEGA RODRIGUEZ, CRISTINA
IMPARTE: Teoría - Prácticas
DEPARTAMENTO: U137 - ECONOMÍA FINANCIERA Y CONTABILIDAD

ÁREA: 230 - ECONOMÍA FINANCIERA Y CONTABILIDAD
N. DESPACHO: D3 - 144 E-MAIL: corodrig@ujaen.es TLF: 953211907
TUTORÍAS: https://uvirtual.ujaen.es/pub/es/informacionacademica/tutorias/p/93215
URL WEB: https://orcid.org/0000-0001-8991-077X
ORCID: -

3. PRERREQUISITOS, CONTEXTO Y RECOMENDACIONES

PRERREQUISITOS:

-

CONTEXTO DENTRO DE LA TITULACIÓN:

Iniciar al alumno en el estudio de la Contabilidad Financiera, suministrando los conceptos básicos. Aprender la metodología contable. Conocer la existencia de normas para la elaboración de la información contable. Tener una visión global sobre los estados contables.

RECOMENDACIONES Y ADAPTACIONES CURRICULARES:

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.

El alumnado que presente necesidades específicas de apoyo educativo, lo ha de notificar personalmente al Servicio de Atención y Ayudas al Estudiante para proceder a realizar, en su caso, la adaptación curricular correspondiente.

4. COMPETENCIAS Y RESULTADOS DE APRENDIZAJE

Código	Denominación de la competencia
E20	Adquirir habilidades y dominar herramientas informáticas aplicadas a gestión financiera/contable
E7	Conocer y aplicar conceptos básicos de: a) Historia Económica, b) Derecho, c) Dirección de Empresas, d) Matemáticas, e) Estadística, f) Economía, g) Microeconomía, h) Contabilidad, i) Finanzas, j) Marketing, k) Macroeconomía y l) de la Inferencia Estadística

	Resultados de aprendizaje
Resultado R15	Conocer el objetivo y la finalidad de la información contable
Resultado R16	Identificar, analizar, valorar y registrar contablemente las operaciones económicas y financieras habituales de las empresas u otros entes económicos
Resultado R17	Calcular correctamente el resultado del ejercicio y elaborar los estados contables básicos
Resultado R2	Analizar y resolver problemas propuestos y no resueltos en las clases presenciales

5. CONTENIDOS

- Concepto de contabilidad.
- El patrimonio.
- Los hechos contables y las cuentas.
- El proceso contable.
- La normalización contable.

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

6. METODOLOGÍA Y ACTIVIDADES

ACTIVIDADES	HORAS PRESEN-CIALES	HORAS TRABAJO AUTÓ-NOMO	TOTAL HORAS	CRÉDITOS ECTS	COMPETENCIAS (códigos)
A1 - Clases expositivas en gran grupo ▪ M-01 - Clases magistrales ▪ M-03 - Actividades introductorias ▪ M-04 - Conferencias	45.0	75.0	120.0	4.8	▪ E20 ▪ E7
A2 - Clases en grupos de prácticas ▪ M-05 - Actividades prácticas ▪ M-06 - Seminarios ▪ M-07 - Debates ▪ M-10 - Resolución de ejercicios ▪ M-11 - Presentaciones/exposiciones	15.0	15.0	30.0	1.2	▪ E20 ▪ E7
TOTALES:	60.0	90.0	150.0	6.0	

INFORMACIÓN DETALLADA:

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.

7. SISTEMA DE EVALUACIÓN

ASPECTO	CRITERIOS	INSTRUMENTO	PESO
Asistencia y/o participación en actividades presenciales y/o virtuales	.	.	0.0%
Conceptos teóricos de la materia	.	.	50.0%
Realización de trabajos, casos o ejercicios	.	.	50.0%
Prácticas de laboratorio/campo/uso de herramientas TIC	.	.	0.0%

El sistema de calificación se regirá por lo establecido en el RD 1125/2003 de 5 de septiembre por el que se establece el sistema europeo de créditos y el sistema de calificaciones en la titulaciones universitarias de carácter oficial

INFORMACIÓN DETALLADA:

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.

8. DOCUMENTACIÓN / BIBLIOGRAFÍA (Accede a la bibliograf²a a trav®s del descubridor de la Biblioteca)

ESPECÍFICA O BÁSICA:

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

  (C. Biblioteca)

GENERAL Y COMPLEMENTARIA:

- Beyond figures : introduction to financial accounting : european financial accounting manual . Edición: -. Autor: Camacho-Miñano, M. M. (Coord.), Akpinar, M., Rivero-Menéndez, M. J., Urquía-Grande, E. and Eskola, A.. Editorial: Madrid : Pirámide, 2012 (C. Biblioteca)

- Accounting and finance for non-specialists . Edición: -. Autor: Atrill, Peter. Editorial: Harlow : Pearson Education Limited, 2013 (C. Biblioteca)
- Financial accounting : practice and principles . Edición: -. Autor: Bebbington, Jan. Editorial: Hampshire (United Kingdom) : Cengage Learning EMEA , cop. 2011 (C. Biblioteca)
- Financial Accounting. Edición: 5th ed.. Autor: Britton, Anne. Editorial: Harlow, England : Prentice Hall , 2010 (C. Biblioteca)
- Principles of Financial Accounting. Edición: 3rd ed.. Autor: Gillespie, Ian. Editorial: Harlow, England : Prentice Hall, 2004 (C. Biblioteca)
- Financial accounting : international financial reporting Standars. Edición: 11th ed.. Autor: Harrison, Walter T., Jr.. Editorial: London , [etc.] : Pearson Educatio Limited, 2018 (C. Biblioteca)
- Financial accounting : an international approach. Edición: -. Autor: Kothari, Jagdish. Editorial: Harlow, England ; New York : Prentice Hall Financial Times, 2006 (C. Biblioteca)
- Corporate financial accounting and reporting. Edición: 2nd ed.. Autor: Sutton, Tim. Editorial: Harlow : Prentice Hall, 2004. (C. Biblioteca)
- Introduction to Financial Accounting. Edición: 11. Autor: Horngren, C. T., Sundem, G. L., Elliott, J. A. and Philbrick, D.. Editorial: Pearson (C. Biblioteca)
- Financial accounting [Recurso electrónico] : The basic accounting cycle and the Spanish General Accounting Plan Antonio Socias Salvá...[et al.]. Edición: -. Autor: Socias Salva, Antonio, coaut. Editorial: Pirámide (C. Biblioteca)
- Financial Accounting: An Introduction. Edición: 6. Autor: Weetman, P.. Editorial: Pearson (C. Biblioteca)

9. CRONOGRAMA (primer cuatrimestre)

Semana	A1 - Clases expositivas en gran grupo	A2 - Clases en grupos de prácticas	Trabajo autónomo	Observaciones
Nº 1 9 - 15 sept. 2024	3.0	1.0	6.0	Unit 1
Nº 2 16 - 22 sept. 2024	3.0	1.0	6.0	Unit 2
Nº 3 23 - 29 sept. 2024	3.0	1.0	6.0	Unit 2
Nº 4 30 sept. - 6 oct. 2024	3.0	1.0	6.0	Unit 3
Nº 5 7 - 13 oct. 2024	3.0	1.0	6.0	Unit 3
Nº 6 14 - 20 oct. 2024	3.0	1.0	6.0	Unit 4
Nº 7 21 - 27 oct. 2024	3.0	1.0	6.0	Unit 4
Nº 8 28 oct. - 3 nov. 2024	3.0	1.0	6.0	Unit 5
Nº 9 4 - 10 nov. 2024	3.0	1.0	6.0	Unit 6
Nº 10 11 - 17 nov. 2024	3.0	1.0	6.0	Unit 6
Nº 11 18 - 24 nov. 2024	3.0	1.0	6.0	Unit 6
Nº 12 25 nov. - 1 dic. 2024	3.0	1.0	6.0	Unit 6
Nº 13 2 - 8 dic. 2024	3.0	1.0	6.0	Unit 7
Nº 14 9 - 15 dic. 2024	3.0	1.0	6.0	Unit 8
Nº 15 16 - 22 dic. 2024	3.0	1.0	6.0	Unit 9
Total Horas	45.0	15.0	90.0	

10. OBJETIVOS DE DESARROLLO SOSTENIBLE

Educación de calidad
Igualdad de género
Trabajo decente y crecimiento económico
Reducción de las desigualdades
Paz, justicia e instituciones sólidas

INFORMACIÓN DETALLADA:

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.

11. ESCENARIO MIXTO

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.

12. ESCENARIO NO PRESENCIAL

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.

CLÁUSULA DE PROTECCIÓN DE DATOS (evaluación on-line)

Responsable del tratamiento: Universidad de Jaén, Campus Las Lagunillas, s/n, 23071 Jaén

Delegado de Protección de Datos:dpo@ujaen.es

Finalidad: Conforme a la Ley de Universidades y demás legislación estatal y autonómica vigente, realizar los exámenes correspondientes a las asignaturas en las que el alumno o alumna se encuentre matriculado. Con el fin de evitar fraudes en la realización del mismo, el examen se realizará en la modalidad de video llamada, pudiendo el personal de la Universidad de Jaén contrastar la imagen de la persona que está realizando la prueba de evaluación con los archivos fotográficos del alumno en el momento de la matrícula. Igualmente, con la finalidad de dotar a la prueba de evaluación de contenido probatorio de cara a revisiones o impugnaciones de la misma, de acuerdo con la normativa vigente, la prueba de evaluación será grabada.

Legitimación: cumplimiento de obligaciones legales (Ley de Universidades) y demás normativa estatal y autonómica vigente.

Destinatarios: prestadores de servicios titulares de las plataformas en las que se realicen las pruebas con los que la Universidad de Jaén tiene suscritos los correspondientes contratos de acceso a datos.

Plazos de conservación: los establecidos en la normativa aplicable. En el supuesto en concreto de las grabaciones de los exámenes, mientras no estén cerradas las actas definitivas y la prueba de evaluación pueda ser revisada o impugnada.

Derechos: puede ejercitar sus derechos de acceso, rectificación, cancelación, oposición, supresión, limitación y portabilidad remitiendo un escrito a la dirección postal o electrónica indicada anteriormente. En el supuesto que considere que sus derechos han sido vulnerados, puede presentar una reclamación ante el Consejo de Transparencia y Protección de Datos de Andalucía www.ctpdandalucia.es

Cláusula grabación de clases PROTECCIÓN DE DATOS DE CARÁCTER PERSONAL

Responsable del tratamiento: Universidad de Jaén, Paraje Las Lagunillas, s/n; Tel.953 212121; www.ujaen.es

Delegado de Protección de Datos (DPO): TELEFÓNICA, S.A.U. ; Email: dpo@ujaen.es

Finalidad del tratamiento: Gestionar la adecuada grabación de las sesiones docentes con el objetivo de hacer posible la enseñanza en un escenario de docencia multimodal y/o no presencial.

Plazo de conservación: Las imágenes serán conservadas durante los plazos legalmente previstos en la normativa vigente.

Legitimación: Los datos son tratados en base al cumplimiento de obligaciones legales (Ley Orgánica 6/2001, de 21 de diciembre, de Universidades) y el consentimiento otorgado mediante la marcación de la casilla habilitada a tal efecto.

Destinatarios de los datos (cesiones o transferencias): Toda aquella persona que vaya a acceder a las diferentes modalidades de enseñanza.

Derechos: Ud. podrá ejercitar los derechos de Acceso, Rectificación, Cancelación, Portabilidad, Limitación del tratamiento, Supresión o, en su caso, Oposición. Para ejercitar los derechos deberá presentar un escrito en la dirección arriba señalada dirigido al Servicio de Información, Registro y Administración Electrónica de la Universidad de Jaén, o bien, mediante correo electrónico a la dirección de correo electrónico. Deberá especificar cuál de estos derechos solicita sea satisfecho y, a su vez, deberá acompañarse de la fotocopia del DNI o documento identificativo equivalente. En caso de que actuara mediante representante, legal o voluntario, deberá aportar también documento que acredite la representación y documento identificativo del mismo. Asimismo, en caso de considerar vulnerado su derecho a la protección de datos personales, podrá interponer una reclamación ante el Consejo de Transparencia y Protección de Datos de Andalucía www.ctpdandalucia.es