

COURSE DESCRIPTION

COURSE DETAILS

Title (of the course): **CONTABILIDAD FINANCIERA**

Code: 101693

Degree/Master: **GRADO DE TURISMO**

Year: 1

Field: EMPRESA

Character: BASICA

Duration: FIRST TERM

ECTS Credits: 6.0

Classroom hours: 60

Face-to-face classroom percentage: 40.0%

Study hours: 90

Online platform:

LECTURER INFORMATION

Name: JIMBER DEL RÍO, JUAN ANTONIO (Coordinator)

Department: ECONOMÍA AGRARIA, FINANZAS Y CONTABILIDAD

Area: ECONOMÍA FINANCIERA Y CONTABILIDAD

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PREREQUISITES AND RECOMMENDATIONS

Prerequisites established in the study plan

None

Recommendations

None specified

INTENDED LEARNING OUTCOMES

CB1

CB2

CB3

CB4

CB5

CB6

CB7

CB8

CE6

CE7

CE17

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OBJECTIVES

The general objective of the subject is to provide the student with the necessary knowledge to understand the procedure that companies have to follow to control their activity. As this subject is intended to know the methodology of financial accounting, the student has to know the business world to which this methodology of control and information is applied, as well as the regulations that regulate this process. The specific objective is to provide the student with the necessary knowledge for the application of the General Accounting Plan of 2021 in order to obtain the annual accounts that show the faithful image of the economic and financial situation of the companies, as well as their results.

CONTENT

1. Theory contents

- Item 1. The company and its structure.
- Item 2. The General Accounting Plan
- Item 3. Recording of accounting transactions
- Item 4. The Accounting Cycle
- Item 5. Commercial operations - Stocks - Containers and packaging
- Item 6. Annual accounts

2. Practical contents

The lecture will be aimed at a large group of students, and they will be taught the basic theoretical concepts to understand the accounting method. The large group will also be led the analysis of accounting documents. The medium-sized groups will be trained in the study of practical cases, as well as some theoretical concepts complementary to what was seen in the large group, and that will allow them to understand the accounting documents better. The tutorials will be dedicated to more personalized attention and to solving specific problems that are posed to the students by the teacher or by themselves. For these activities, small groups will be organized depending on the availability of schedules and classrooms for their development. There will be a continuous evaluation of each of the topics of the program for which test questions will be designed that will be answered in the hours of practice through the virtual classroom, with medium groups, participation in forums, delivery of exercises in class, etc. The tutorials will be done in the teacher's office or through the tutorial forum and Videoconferences. Complementary activities to teaching the subject are contemplated, such as attending conferences and outings to companies or other institutions.

SUSTAINABLE DEVELOPMENT GOALS RELATED TO THE CONTENT

- Quality education
- Decent work and economic growth
- Industry, innovation and infrastructure

METHODOLOGY

Methodological adaptations for part-time students and students with disabilities and special educational needs

Part-time students' condition and availability in the subject will be considered, both in the development of the same and in its evaluation. The adaptation of the part-time student to the issue will be carried out by mutual

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agreement between the teacher and the students involved at the beginning of the semester. The assessment criteria will always guarantee equal rights and opportunities for all students. It is essential for the condition of part-time evaluation to be considered that the reasons that determine his qualification as a partial student be communicated and justified by the student so that the treatment given is based on criteria of equal rights and opportunities among all students. The student who cannot attend class due to work activity or other serious reasons must prove it irrefutably at the beginning of the semester. The exam tests and case studies to be delivered through <http://ucodigital.uco.es/> will be worth 80% of the final grade. The remaining 20% will be for practical cases and assumptions agreed upon with the teacher at the interested party's request and participation in the question-and-answer forums. These practical cases may coincide with those required in <http://ucodigital.uco.es/> for the rest of the students. The evaluation, minimum grade, delivery times, etc., of these assumptions and chaos and participation in the forums will be governed by what is indicated in the section on evaluation instruments for full-time students. Repeating students may choose to take only the final exam of the subject that will represent 100% of their grade, although participation in forums or the delivery of practical cases will imply that they will be evaluated according to general criteria for full-time students

Face-to-face activities

Activity	Large group	Medium group	Total
<i>Assessment activities</i>	10	-	10
<i>Case study</i>	5	5	10
<i>Group presentation</i>	-	5	5
<i>Lectures</i>	20	-	20
<i>Text analysis</i>	5	5	10
<i>Tutorials</i>	5	-	5
Total hours:	45	15	60

Off-site activities

Activity	Total
<i>Analysis</i>	15
<i>Exercises</i>	40
<i>Information search</i>	10
<i>Reference search</i>	5
<i>Self-study</i>	20
Total hours	90

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WORK MATERIALS FOR STUDENTS

Case studies
Coursebook
Oral presentations

EVALUATION

Intended learning	Exams	Oral Presentation	Real and/or simulated tasks
CB1	X		X
CB2	X		X
CB3	X		X
CB4		X	
CB5		X	
CB6		X	
CB7	X		X
CB8	X		X
CE17	X		X
CE6		X	
CE7	X		X
Total (100%)	70%	15%	15%
Minimum grade	5	5	5

(*)Minimum mark (out of 10) needed for the assessment tool to be weighted in the course final mark. In any case, final mark must be 5,0 or higher to pass the course.

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Attendance will be assessed?:

No

General clarifications on instruments for evaluation:

The validity period of the partial grades will be until the end of the academic year. The final exam will have a theoretical part (test type) and another practical part of applying the knowledge to be acquired throughout the subject. The minimum grade of 5 refers to each element individually considered. One must obtain a minimum of 5 in each of the parts (practical and theoretical) so that the average of the grade received is made. The practical cases and assumptions will be developed in class and/or in the <http://ucodigital.uco.es/>, and must be uploaded by the students. The grade of 5 refers to each year individually considered, so those cases or assumptions that do not exceed that grade will NOT be evaluated for the average rate. Deliveries of work will not be accepted outside the established deadlines that will be regulated, usually by deadlines in ucodigital.uco.es. Questions will be raised about participation in evaluation forums (question and answer) that must be studied and commented on by the students, obtaining an evaluation of it. Note 5 refers to each issue raised in the forum individually so that those issues that do not exceed that grade will not be evaluated for the average grade (evaluation = 0). No response will be allowed after the deadline, usually by establishing the limitation in the forum itself. In any case, answers after the deadline set as a limit will be understood not to have been made. The lack of any claim or practical assumption, or participation in the forum will be equivalent to an evaluation = 0 for the note of each section

Clarifications on the methodology for part-time students and students with disabilities and special educational needs:

Part-time students' condition and availability in the subject will be considered, both in the development of the same and in its evaluation. The adaptation of the part-time student to the topic will be carried out by mutual agreement between the teacher and the students involved at the beginning of the semester. The assessment criteria will always guarantee equal rights and opportunities for all students. It is essential for the condition of part-time evaluation to be considered that the reasons that determine his qualification as a partial student be communicated and justified by the student so that the treatment given is based on criteria of equal rights and opportunities among all students. The student who cannot attend class to perform work activities for serious reasons must prove it irrefutably at the beginning of the semester.

Clarifications on the evaluation of the extraordinary call and extra-ordinary call for completion studies:

Students will attend this call with all the material and evaluation criteria for part-time students (100% exam evaluation)

Qualifying criteria for obtaining honors:

A higher grade is higher than nine at the discretion and decision of the teacher. If several students obtain a degree higher than 9, attitude, class attendance, activities, etc., will be assessed.

BIBLIOGRAPHY

1. Basic Bibliography

Guía Rápida Reforma Contable 2021 (análisis práctico). Plan General Contable Publicado BOE

2. Further reading

Ninguna

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COORDINATION CRITERIA

Common evaluation criteria

Common learning outcomes

Joint activities: lectures, seminars, visits ...

SCHEDULE

Period	Assessment activities	Case study	Group presentation	Lectures	Text analysis	Tutorials
1# Fortnight	1,0	0,0	0,0	7,0	0,0	0,0
2# Fortnight	1,0	2,0	0,0	3,0	1,0	1,0
3# Fortnight	1,0	3,0	0,0	2,0	1,0	1,0
4# Fortnight	3,0	0,0	0,0	2,0	1,0	0,0
5# Fortnight	1,0	2,0	0,0	2,0	2,0	1,0
6# Fortnight	0,0	3,0	0,0	2,0	2,0	1,0
7# Fortnight	3,0	0,0	5,0	2,0	3,0	1,0
Total hours:	10,0	10,0	5,0	20,0	10,0	5,0

The methodological strategies and the evaluation system contemplated in this Course Description will be adapted according to the needs presented by students with disabilities and special educational needs in the cases that are required.