



## Information about the subject

**Degree:** Bachelor of Arts Degree in Law

**Faculty:** Faculty of Legal, Economic and Social Sciences

**Code:** 311102 **Name:** Accounting

**Credits:** 6,00 **ECTS Year:** 1 **Semester:** 2

**Module:** Transversal knowledge and Techniques in Legal Sciences

**Subject Matter:** Economy and Business **Type:** Basic Formation

**Field of knowledge:** Social and Legal Sciences

**Department:** -

**Type of learning:** Classroom-based learning

**Languages in which it is taught:** Spanish

**Lecturer/-s:**

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## Module organization

### Transversal knowledge and Techniques in Legal Sciences

| Subject Matter       | ECTS  | Subject       | ECTS | Year/semester |
|----------------------|-------|---------------|------|---------------|
| Modern Language      | 6,00  | Legal English | 6,00 | 2/1           |
| Economy and Business | 12,00 | Accounting    | 6,00 | 1/2           |
|                      |       | Economics     | 6,00 | 1/1           |

## Recommended knowledge

They are not required



## Learning outcomes

At the end of the course, the student must be able to prove that he/she has acquired the following learning outcomes:

- R1 To interpret economic and financial analysis.
- R2 To evaluate companies.
- R3 To correctly assign the accounting facts, using accounting entries, in accordance with the accounts of the General Accounting Plan of 2007.
- R4 To identify, acquire and use accounting terminology.
- R5 To correctly identify and prepare the balance sheet and the profit and loss account according to the format of the General Accounting Plan.
- R6 To know the mandatory bookkeeping that is specific to a company.
- R7 To learn the necessity of accounting for decision making.
- R8 To be able to economically value the different assets of the company at different times and with different levels of risk.
- R9 Acquire the ability to prepare economic and financial information relevant to decision making.
- R10 To be able to elaborate, working as a team, various documents in the accounting field.
- R11 To diagnose the business situation based on the reports contained in the annual accounts.
- R12 To be able to obtain the necessary ratios to make the accounting information useful : profitability ratios, debt ratios, solvency ratios, etc.
- R13 To issue a report on the diagnosis of a company from the accounting analysis tools , and to be able to defend it publicly.



## Competencies

Depending on the learning outcomes, the competencies to which the subject contributes are (please score from 1 to 4, being 4 the highest score):

| GENERAL  |                                                                                                                                                                                                              | Weighting |   |   |   |
|----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|---|---|---|
|          |                                                                                                                                                                                                              | 1         | 2 | 3 | 4 |
| CG1      | Knowledge of the Science being studied, in this case of the science of Law, fundamentally of the most practical branches, with their international and economic implications and their specialized language. |           |   | X |   |
| CG2      | Analysis and synthesis capacity                                                                                                                                                                              |           |   |   | X |
| CG4      | Problem-solving capacity.                                                                                                                                                                                    |           |   |   | X |
| CG11     | Professional relationships: be able to establish and maintain relationships with other relevant professionals and institutions.                                                                              |           | X |   |   |
| CG12     | To be able to develop audiovisual presentations.                                                                                                                                                             |           |   | X |   |
| CG13     | Information management capacity.                                                                                                                                                                             |           |   |   | X |
| CG14     | Ability to work as a team and collaborate effectively with others.                                                                                                                                           |           |   | X |   |
| CG15     | Ability to work in interdisciplinary teams.                                                                                                                                                                  |           |   |   | X |
| SPECIFIC |                                                                                                                                                                                                              | Weighting |   |   |   |
|          |                                                                                                                                                                                                              | 1         | 2 | 3 | 4 |
| CE9      | Ability to enforce legal norms with the economic environment.                                                                                                                                                |           |   | X |   |
| CE10     | Ability to negotiate accounting instruments,                                                                                                                                                                 |           |   |   | X |
| CE11     | Ability to legally analyze the feasibility of the main financial operations.                                                                                                                                 |           |   | X |   |



## Assessment system for the acquisition of competencies and grading system

| Assessed learning outcomes                             | Granted percentage | Assessment method                                                                       |
|--------------------------------------------------------|--------------------|-----------------------------------------------------------------------------------------|
| R1, R2, R3, R4, R5, R6, R7, R8, R9, R10, R11, R12, R13 | 45,00%             | Practical tests                                                                         |
|                                                        | 20,00%             | Attendance, active participation and favourable attitude in the subject/ course/ module |
|                                                        | 35,00%             | Written theoretical tests                                                               |

### Observations

Attendance (5% of the final grade) will be evaluated with the attendance monitoring records collected by the teacher during the face-to-face sessions. The passive attendance of the student will not be considered for the computation of this percentage. Active participation (15% of the final grade) will be obtained through the grades obtained in the activities designated by the teacher during the course of the sessions, such as group work, exercises and deliverable assumptions, etc. It is necessary to obtain at least a 5 out of 10 in the different activities. Grades lower than 5 will not count in this percentage. For the purposes of the qualification, only those that are presented on the teaching platform within the term established for completion will be considered delivered. Final practical test (45% of the final grade) is a practical final course. For the purposes of calculating the final grade, to take into account the rest of the assessment instruments, the student must obtain a 5 out of 10 in this test. Theoretical written tests (35%) There will be two theoretical tests (test) according to the academic calendar (one in March-April and another in May-June). It is necessary to obtain a 5 out of 10 in each of them in order to obtain the final grade for the subject. For the final calculation, the first test is assigned a percentage of 30% over the 35% corresponding to this assessment instrument. And to the second test 70% on the value of this evaluation instrument. Second call, the same distribution of the evaluation instruments is maintained. The attendance and active participation and the theoretical written tests will have the qualification already obtained during the course, so the student will only take the practical test again.



## MENTION OF DISTINCTION:

According to Article 22 of the Regulations governing the Evaluation and Qualification of UCV Courses, the mention of "Distinction of Honor" may be awarded by the professor responsible for the course to students who have obtained, at least, the qualification of 9 over 10 ("Sobresaliente"). The number of "Distinction of Honor" mentions that may be awarded may not exceed five percent of the number of students included in the same official record, unless this number is lower than 20, in which case only one "Distinction of Honor" may be awarded.

## Learning activities

The following methodologies will be used so that the students can achieve the learning outcomes of the subject:

- M1 Group work sessions supervised by the teacher. Study of legal cases, both true and fictitious. Significant construction of knowledge through student interaction and activity. Critical analysis of values and social commitment.
- M8 Exposition of contents by the teacher, analysis of competences, explanation and demonstration of capacities, skills and knowledge in the classroom.
- M9 Supervised monographic sessions with shared participation.
- M10 Application of interdisciplinary knowledge.
- M11 Personalised attention and in small groups. Period of instruction and/or orientation carried out by a tutor with the aim of reviewing and discussing the materials and topics presented in the classes, seminars, readings, completion of assignments, etc.
- M12 Set of written and/or oral tests used in the initial, formative or summative evaluation of the student.
- M13 Group preparation of readings, essays, resolution of problems, seminars, papers, dossiers, etc., to be presented or delivered in theory classes, practical classes, and/or small group tutorials.
- M14 Student's study: individual preparation of readings, essays, problem-solving, seminars, works, reports, etc. to present or deliver in the theoretical classes, practical classes and/or small group tutorials.



## IN-CLASS LEARNING ACTIVITIES

|                                                 | LEARNING OUTCOMES                                         | HOURS        | ECTS        |
|-------------------------------------------------|-----------------------------------------------------------|--------------|-------------|
| Practical cases.<br>M8, M10, M11, M12, M13, M14 | R1, R2, R3, R4, R5, R6, R7,<br>R8, R9, R10, R11, R12, R13 | 30,00        | 1,20        |
| Theoretical classes.<br>M8, M11, M12, M14       | R1, R2, R3, R4, R5, R6, R7,<br>R8, R9, R10, R11, R12, R13 | 30,00        | 1,20        |
| Tutorial.<br>M1, M8, M11                        | R1, R2, R3, R4, R5, R6, R7,<br>R8, R9, R10, R11, R12, R13 | 8,00         | 0,32        |
| Assessment<br>M12                               | R1, R2, R3, R4, R5, R6, R7,<br>R8, R9, R10, R11, R12, R13 | 4,00         | 0,16        |
| Presentation of individual work.<br>M10         | R1, R2, R3, R4, R5, R6, R7,<br>R8, R9, R10, R11, R12, R13 | 2,00         | 0,08        |
| <b>TOTAL</b>                                    |                                                           | <b>74,00</b> | <b>2,96</b> |

## LEARNING ACTIVITIES OF AUTONOMOUS WORK

|                         | LEARNING OUTCOMES                                         | HOURS        | ECTS        |
|-------------------------|-----------------------------------------------------------|--------------|-------------|
| Group work.<br>M1, M10  | R1, R2, R3, R4, R5, R6, R7,<br>R8, R9, R10, R11, R12, R13 | 20,00        | 0,80        |
| Individual work.<br>M14 | R1, R2, R3, R4, R5, R6, R7,<br>R8, R9, R10, R11, R12, R13 | 56,00        | 2,24        |
| <b>TOTAL</b>            |                                                           | <b>76,00</b> | <b>3,04</b> |



## Description of the contents

Description of the necessary contents to acquire the learning outcomes.

### Theoretical contents:

| Content block | Contents                                         |
|---------------|--------------------------------------------------|
| Subject 1     | Economic Activity and accounting information     |
| Subject 2     | Financial Statements                             |
| Subject 3     | The accounting process: Double Entry Bookkeeping |
| Subject 4     | Purchases and sales                              |
| Subject 5     | Stock in the warehouse                           |
| Subject 6     | Operating expenses                               |
| Subject 7     | Equity: Profits and losses and equity holders    |
| Subject 8     | Long term assets                                 |
| Subject 9     | How to analyze the Financial Statements          |



## Temporary organization of learning:

| Block of content | Number of sessions | Hours |
|------------------|--------------------|-------|
| Subject 1        | 2,00               | 4,00  |
| Subject 2        | 5,00               | 10,00 |
| Subject 3        | 3,00               | 6,00  |
| Subject 4        | 5,00               | 10,00 |
| Subject 5        | 5,00               | 10,00 |
| Subject 6        | 2,00               | 4,00  |
| Subject 7        | 8,00               | 16,00 |
| Subject 8        | 2,00               | 4,00  |
| Subject 9        | 5,00               | 10,00 |



## References

**Manuales Introductorios:** · Juerga Cuesta (2020): Memento Experto: Contabilidad para abogados. Francis Lefebvre 2 Edición. Madrid · Garcia Castellví, (Coord) (2008): Contabilidad financiera, Análisis y Aplicación del PGC de 2007. Ed. Ariel Economía. Barcelona · Pérez Gómez Rosario. (2010): Técnica contable. Editoria Editex s.a. Madrid.

Alonso Pérez A y Pousa Soto, R (2017) Manual de contabilidad práctica para juristas. Wolters Kluwer España

**Manuales Básicos:** · Montesinos Julve (coord) (2008): Introducción a la contabilidad financiera. Un enfoque internacional. Ariel Economía. 6ª edición actualizada y adaptada al PGC 2007. Barcelona · Oriol Amat y Santiago Aguilá (2008): Nuevo PGC y PGC PYMES un análisis práctico y a fondo. Ed. ACCID y Bresca Editorial. Barcelona · Oriol Amat i Salas (2008): Análisis de Balances Claves para elaborar una análisis de las cuentas anuales. Ed. ACCID y Bresca Editorial. Barcelona.

Legislación Básica: · Real Decreto 1514/2007 de 16 de noviembre, por el que se aprueba el Plan General de Contabilidad · Real Decreto 1514/2007 de 16 de noviembre, por el que se aprueba el Plan General de Contabilidad de Pequeñas y Medianas Empresas y los criterios contables específicos para microempresas.

Materiales de ampliación: · Escobar L, Tamayo, E. (2008): Contabilidad. Ed. Editex. Pozuelo de Alarcón Madrid · Aguilá S, Castillo D. (2008): Nuevo Plan General de Contabilidad Comentado. Con casos prácticos resueltos. Ed. ACCID y Bresca Editorial. Barcelona · Muñoz Jimenez, J. (coord.) (2008): Contabilidad financiera. Ed. Pearson Prentice Hall, Madrid.



## Addendum to the Course Guide of the Subject

Due to the exceptional situation caused by the health crisis of the COVID-19 and taking into account the security measures related to the development of the educational activity in the Higher Education Institution teaching area, the following changes have been made in the guide of the subject to ensure that Students achieve their learning outcomes of the Subject.

**Situation 1: Teaching without limited capacity** (when the number of enrolled students is lower than the allowed capacity in classroom, according to the security measures taken).

In this case, no changes are made in the guide of the subject.

**Situation 2: Teaching with limited capacity** (when the number of enrolled students is higher than the allowed capacity in classroom, according to the security measures taken).

In this case, the following changes are made:

### 1. Educational Activities of Onsite Work:

All the foreseen activities to be developed in the classroom as indicated in this field of the guide of the subject will be made through a simultaneous teaching method combining onsite teaching in the classroom and synchronous online teaching. Students will be able to attend classes onsite or to attend them online through the telematic tools provided by the university (videoconferences). In any case, students who attend classes onsite and who attend them by videoconference will rotate periodically.

In the particular case of this subject, these videoconferences will be made through:

☒ Microsoft Teams

☐ Kaltura



## **Situation 3: Confinement due to a new State of Alarm.**

In this case, the following changes are made:

### **1. Educational Activities of Onsite Work:**

All the foreseen activities to be developed in the classroom as indicated in this field of the guide of the subject, as well as the group and personalized tutoring, will be done with the telematic tools provided by the University, through:

☒ Microsoft Teams

☐ Kaltura

Explanation about the practical sessions:



## 2. System for Assessing the Acquisition of the competences and Assessment System

### ONSITE WORK

#### Regarding the Assessment Tools:

☒

The Assessment Tools will not be modified. If onsite assessment is not possible, it will be done online through the UCVnet Campus.

☐

The following changes will be made to adapt the subject's assessment to the online teaching.

| Course guide    |                      | Adaptation                           |                     |
|-----------------|----------------------|--------------------------------------|---------------------|
| Assessment tool | Allocated percentage | Description of the suggested changes | Platform to be used |

The other Assessment Tools will not be modified with regards to what is indicated in the Course Guide.

#### Comments to the Assessment System: