

**Academic Year/course:** 2022/23

## 143270 - Accounting Applications

### Information of the program

**Study:** 14302 - Bachelor's Degree in Modern Language and Management

**Academic year:** 2022/23

**Subject:** 143270 - Accounting Applications

**Teaching period:** First semester

**Year:** 4

**Type:** Elective

**ECTS Credits:** 6.0

### Justification

This subject contributes to the development of the academic and professional profile of the Modern Languages and Management graduate, developing the Specific Competence of applying principles, norms and accounting standards as well as basic financial operations and its attendant controls and the Generic Competence Systemic Thinking, defined as the mental behaviour that enables one to organise and integrate interrelated components to form a whole. Understanding and dealing with reality through overall patterns.

The academic and professional profile of the Modern Languages and Management graduate involves language skills, use of ICT tools for document production and management, organisational and communication skills, and international business management. This degree mainly seeks to train professionals to respond to the increase in international relations and the challenges of information and communication technologies. In this context, Modern Languages and Management graduates will develop the competencies required to prepare and manage multilingual business documentation, to organize events, meetings and cultural activities in international contexts and to apply foreign languages and manage international relationships in departments of international trade, marketing, communication, human resources management, logistics or accounting, among others.

The objective of this course is to learn how to apply the main accounting principles, as well as to elaborate the principal financial reportings understanding the meaning of each of them.

This course follows the C1 of the CEFR, as stated in the general program of the degree.

### Prerequisites

(not necessary)

### Subject competencies

Generic competence:

CG 3- (SYSTEMIC THINKING) This is the mental behaviour that enables one to organise and integrate interrelated components to form a whole. Understanding and dealing with reality through overall patterns.

This competence will be developed in level 3: Having positive impact on team with a systemic, dynamic vision.

Learning outcomes:

- Incorporating different course components into own analysis
- Transferring contents into practice, through their integration in a project
- Identifying and explain any salient macrosystems in the situation

- Differentiating between isolated facts and generalisations inferred from facts
- Viewing various fields of knowledge and/or disciplines systemically
- Viewing systems dynamically
- Helping to integrate conflicting mental models
- Participating in team considering its complexity and interdependency

Specific competence:

SC 10- (ACCOUNTING) Applying principles, norms and accounting standards as well as basic financial operations and its attendant controls.

This competence swill be developed in 2 elements:

Element 2: interpreting data and applying techniques related to basic financial operations in organizations

Element 3: understanding and using the basics of accounting process in handling computer tools needed for application

Learning outcomes:

- Applying the criteria required in accounting and financial information
- Generating information to analyze the results of the business and making the corresponding analysis
- Understanding, interpreting and explaining the above analysis of economically-financial and financial position of the Company

### Course content

1. INTRODUCTION TO FINANCIAL ACCOUNTING
2. RECORDING TRANSACTIONS & INVENTORY
3. TAXATION (VAT)
4. MEASURING AND REPORTING FINANCIAL POSITION
5. FINANCIAL ANALYSIS & RATIOS
6. TREASURY BUDGET
7. BUSINESS PLAN

### Teaching/learning strategy, assessment system and materials

CG 3 is developed along the entire teaching-learning process and is evaluated at the end.

C10 is developed over time to achieve the different elements.

These will be achieved through:

1. Knowledge of the main financial statements.
2. Understanding the financial transactions taking place in the business.
3. Developing the basic concepts of financial management: financial instruments, working capital and cash management.
4. Designing and analyzing investment strategies.
5. Designing and analyzing financing strategies.

The techniques used for the development of these skills are:

1. Lectures: Presentation of the fundamental contents of the material and explanation of significant cases.
2. Individual work: Reading and analyzing literature; resolution of real cases.
3. Group work: all students, in groups consisting of a maximum of seven members, must solve the practical cases that were proposed over the teaching of the subject. This work will be tutored during school hours, but will be held outside.
4. Presentation and discussion collective sharing of the resolution of practical cases.
5. Mid-term presentations on different economical topics.
6. Final presentation on an annual report of a real company, explain different financial statements and performance of the company.

The time to be spent on the subject (6 ECTS: 150 hours) during the term will be distributed as follows:

Time in the classroom: 46 hours. At the beginning of the course it will be taught in a mixed face to face and telematic format and as the course progresses, the classes will be taught in face to face format.

- Lectures: 15 hours
- Tutorials: Group meetings: 5 hours
- Team presentations: 2 hours
- Exercises: 20 hours
- Quizzes, team presentation, and final exam: 4 hours

Time outside the classroom: 104 hours

- Reading and studying documents: 8 hours.
- Individual work: 38 hours.
- Finding Information: 8 hours.
- Tutorials - group meetings: 10 hours
- Development of group work: 40 hours

### **SISTEMA DE EVALUACIÓN**

The assessment of the students' work will be progressive and formative. It will include the following components:

1. Individual mid-term test (there will be one or two mid-term exams). This part will represent the 40% of the final mark.

The student will have to repeat the examination of the contents included in the mid-term exam at the final exam if the score reached in the mid-term test does not overcome a 5/ 10. This result will be weighted at 90% of the result if it exceeds a result of 5.5/10.

2. Team work will represent the 10% of the final mark.
3. Final test will represent the 50% of the final mark.
4. A minimum score 5/10 in each of the three previous assignments is required to pass the course.
5. Both the mid-term and the final tests will have a similar structure as they will consist of close and open questions and practical exercises to solve.
6. The formulation of evaluative judgments on the level of achievement of competences will ultimately depend on the teacher, but may be preceded by self-assessment of one student or peer review.

In summary:

Specific competence: 90%

Generic Competence: 10%

Continuous assessment throughout the teaching of the subject (ordinary call of the subject). The student, in the penultimate class session, receives individual information with details of the marks so far.

The criteria for the re-take (evaluación extraordinaria) will be as follows:

- The marks obtained in the team work are taken into account for the re-take of the same academic year (10%)
- The individual test will represent the 90% of the mark.

### **DOCUMENTATION**

All documentation necessary background for the development of the course will be provided by the lecturer.

SANGESTER, A. (2018): Business Accounting. Frank Wood & s. 14<sup>th</sup> Edition. Pearson.

McLANEY & ATRILL, P. (2017): Accounting and Finance: An Introduction. 9<sup>th</sup> Edition. Pearson.

GOMEZ BEZARES, F. (1986): Las decisiones financieras en la práctica. Inversión y Financiación en la empresa, Desclée de Brouwer, Bilbao, 6<sup>th</sup> ed.

GOMEZ BEZARES, F., JORDANO, J. y SANTIBAÑEZ, J. (1990): Casos Prácticos de Inversión y Financiación, Desclée de Brouwer, Bilbao, 3<sup>rd</sup> ed.

GOMEZ BEZARES, F., J. y SANTIBAÑEZ, J. (2005): Nuevos casos prácticos de inversión y financiación, Desclée de Brouwer, Bilbao, 3<sup>rd</sup> ed 2014.