

ACCOUNTING

23523 - ACCOUNTING (2024-25)

General

Code: 23523

Lecturer responsible:

BAÑON CALATRAVA, MARIA CRISTINA

Credits ECTS:

6,00

Theoretical credits:

1,60

Practical credits:

0,80

Distance-base hours:

3,60

Departments involved

- Dept:** ECONOMIA FINANCERA I COMPTABILITAT
Area: FINANCIAL ECONOMICS AND ACCOUNTING

Theoretical credits: 1,6

Practical credits: 0,8

This Dept. is responsible for the course.

This Dept. is responsible for the final mark record.

Study programmes where this course is taught

- [DEGREE IN TOURISM](#)
 Course type: COMPULSORY (Year: 2)

Competencies and objectives

Course context for academic year 2024-25

Accounting is a technique that is responsible for quantifying, measuring and analyzing the economic and financial reality of companies. Its purpose is to provide the information, previously registered, in a systematic way so that users can make their decisions and, although the bases on which the accounting is based are unique for all companies, there are particularities in tourism organizations that will be taken into account in this matter.

There is no doubt that the professional development of a Graduate in Tourism usually involves occupying managerial positions such as heads of companies or organizations related to the tourism sector. Therefore, one of its main functions will be to make decisions based on accounting information and therefore, it is necessary to master accounting terminology, know the accounting registration process and understand the methodology for preparing and interpreting the annual accounts. From this perspective, the objectives of the subject are the capture and elaboration of information, derived from the economic activity carried out by tourist companies, as well as the analysis of the patrimony, the financial situation and the results obtained in accordance with the regulations. current accounting.

As it is an introductory subject, for its follow-up, no special prior knowledge is needed. This first subject of the Accounting module / subject is carried out from the perspective of external accounting and, consequently, indirectly, has implications, in other subjects of other modules that use concepts that are taught in it.

Course content (verified by ANECA in official undergraduate and Master's degrees) for academic year {0}

General Competences acquired at University of Alicante (CGUA)

- **CGUA2** : Ser capaç d'utilitzar com a usuari eines bàsiques en TIC.

Specific Competences (CE)

- **CE14** : Comprendre el marc legal que regula les activitats turístiques.
- **CE9** : Analitzar, sintetitzar i resumir críticament la informació econòmica patrimonial de les organitzacions turístiques.

Exclusive skill taught in this course

No data

Learning outcomes (Training objectives)

No data

Specific objectives stated by the academic staff for academic year 2024-25

The main objective of Financial Accounting in this course is to initiate the student in the general aspects of accounting language, so that he knows the general outlines of the most relevant annotations, in order to know how to elaborate and interpret informative statements that synthesize the process accounting for informed business decision making. Specific:

1. Know the fundamentals of accounting theory and technique.
2. Know and understand the general aspects of accounting language.
3. Know and apply the PGC and PGC for SMEs.
4. Know the applications and usefulness of accounting information.
5. Know and apply the economic-financial reality to the accounting cycle and know its usefulness as an information system for decision-making
6. Identify the economic facts from real commercial documents and represent them in accounting
7. Analyze business dynamics and its impact on its environment
8. Initiate decision-making based on the data analyzed.

Content for academic year 2024-25

UNIT 1.- INTRODUCTION TO ACCOUNTING

- 1.1.- Accounting: concept and evolution
- 1.2.- Accounting Division
- 1.3.- Users of accounting information
- 1.4.- Financial Accounting
- 1.5.- Tourist companies

SUBJECT 2.- CORPORATE EQUITY AND THE OPERATION OF THE ACCOUNTS

- 2.1.- Business Equity: Assets, Liabilities and Equity
- 2.2.- Accounting Facts and The Duality Principle
- 2.3.- The Account as an accounting instrument
- 2.4.- Daily Book, Ledger, Inventory Book and Annual Accounts
- 2.5.- The Balance: concept and classification

UNIT 3.- THE GENERAL ACCOUNTING PLAN

- 3.1.- Accounting standardization
- 3.2.- Structure of the General Accounting Plan
- 3.3.- Conceptual framework of Accounting
- 3.4.- Chart of accounts

UNIT 4.- THE RESULT

- 4.1.- Concept of result
- 4.2.- Income and expenses. Profits and losses.
- 4.3.- Determination of the result in service companies
- 4.4.- Determination of the result in commercial companies: administrative and speculative procedures
- 4.5.- Application of the result
- 4.6.- Representative accounts of income and expenses.

UNIT 5.- THE ACCOUNTING CYCLE

- 5.1.- Meaning of the accounting cycle
- 5.2.- Accounting regularization
 - 5.2.1.- Reclassification of items
 - 5.2.2.- Accounting accrual
 - 5.2.3.- Value corrections
 - 5.2.4.- Inventory rectifications
- 5.3.- Determination of the result
- 5.4.- The income tax
- 5.5.- Closing seat
- 5.6.- Presentation of the annual accounts

UNIT 6.- STOCKS

- 6.1.- Stock concept.
- 6.2.- Valuation of inventory entries
- 6.3.- Valuation of stock outs
 - 6.3.1.- Weighted average price method
 - 6.3.2.- FIFO method
- 6.4.- Speculative and administrative procedure
- 6.5.- Impairment of inventory value

TOPIC 7.- DEBTORS AND CREDITORS FOR TRAFFIC OPERATIONS

- 7.1.- The concept of accounts receivable and accounts payable for traffic operations
- 7.2.- The value added tax
- 7.3.- Clients and client advances
- 7.4.- Clients of doubtful collection and value corrections
- 7.5.- Suppliers and advances to suppliers
- 7.6.- Containers and packaging
- 7.7.- Personnel accounts

Related links

<http://http://www.boe.es/boe/dias/2007/11/20/pdfs/C00001-00152.pdf>

Texto publicado en el BOE del Plan General de Contabilidad

Bibliography

Supuestos de contabilidad financiera : resolución de casos prácticos

Author(s): Wanden-Berghe Lozano, José Luis

Issue: Madrid : Pirámide, 2019;

ISBN: 978-84-368-4064-3

Category: Complementario

Manual de contabilidad financiera I

Author(s): Wanden-Berghe Lozano, José Luis ; Fernández Daza, Eliseo

Issue: Madrid : Pirámide, 2018;

ISBN: 978-84-368-3996-8

Category: Complementario

Assessment

Assessment procedures and criteria 2024-25

Ordinary call C3:

A) Final exam (50%): it will evaluate the scope of the learning results. The test will consist of an exam with a maximum score of 5 points, identical for all students in the subject. It will have a multiple choice format, with four answer options where only one answer is correct and every three incorrect answers will subtract a correct one. Blank answers will not deduct points. It will be necessary to obtain a minimum of 3 points to be able to average with the rest of the tests.

B) Continuous assessment (50%): 2 partial exams (40%) + Active participation during the course and delivery of exercises (10%)

- First partial exam (15%): Topics 1 to 3. It will have multiple choice format, with four answer options where only one answer is correct and every three incorrect answers will subtract one correct answer. Blank answers will not deduct points.
- Second partial exam (25%): Topics from 4 to 7. It will have multiple choice format, with four answer options where only one answer is correct and every three incorrect answers will subtract one correct answer. Blank answers will not deduct points.
- Active participation during the course (10%): Activities and practical cases. Resolution of individual and / or group practices, normally outside the classroom, resolution of individual practical cases in the classroom, in class hours and delivery of exercises.

Following article 5.2 and 5.3 of the Regulations for the Evaluation of Learning from 11-27-2015, all continuous evaluation is classified as RECOVERABLE. Thus, all students, regardless of their grade in the continuous assessment, will be eligible for a final grade of 10 points.

Extraordinary call C4:

It will be evaluated in the same way as the ordinary call, that is, all the tests are qualified as recoverable, and it will be required to obtain at least 3 points to be able to pass the course by combining the percentages.

Failure to perform tests for justified reasons:

* Active participation during the course: (10%): Activities and practical cases. Resolution of individual and / or group practices, normally outside the classroom, resolution of individual practical cases in the classroom, in class hours and delivery of exercises. In the case of face-to-face practical tests and delivery of exercises, given that 20% of non-attendance is allowed, and that these will have the character of "recoverable", cases of non-attendance will not be attended to, whether or not they are justified. The student who cannot take them will have the opportunity to make up the same in the final exam.

* Partial exams (40%): Objective tests of control of the knowledge of the subject. The student who cannot do it will have the opportunity to recover it in the final exam.

* Final exam: In the exceptional case that a student cannot take the final exam on the officially established date for duly justified reasons (illness, coincidence of exams, stays abroad such as Erasmus, etc.), they may be authorized to carry out said examination at another time, communicating the incident as soon as it is known. For organizational reasons, it is established that the communication of the incident occurs as soon as possible (except for a supervening cause). The provisions of art. 10 of the Learning Assessment Regulations.

Description	Criteria	Type	Weighting system
Regular controls in class and delivery of practices	Evaluation of effort and continuous daily work both inside and outside the classroom	ACTIVITIES OF EVALUATION DURING THE SEMESTER	20
1st Partial exam	1st Partial exam will be multiple choice	ACTIVITIES OF EVALUATION DURING THE SEMESTER	40
Final exam	Final exam will be multiple choice	FINAL TEST	40

Official exam dates for academic year 2024-25

Exam session	Date	Time	Group - Classroom(s) allocated	Comments
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(C2) Periodo ordinario para asignaturas de primer semestre	24/01/2025	GROUP 1 (THEORY CLASS)
		GROUP 2 (THEORY CLASS)
		GROUP 3 (THEORY CLASS)
24/01/2025		GROUP 99 (THEORY CLASS)
(C4) Pruebas extraordinarias para asignaturas de grado y máster	03/07/2025	GROUP 1 (THEORY CLASS)
		GROUP 2 (THEORY CLASS)
		GROUP 3 (THEORY CLASS)
03/07/2025		GROUP 99 (THEORY CLASS)

Academic staff



BAÑÓN CALATRAVA, MARIA CRISTINA

Lecturer responsible

THEORY CLASS: Groups: 1 , 3

PROBLEM PRACTICALS / WORKSHOP: Groups: 1PROB , 3PROB



CORTES SANTOS, JOSE ENRIQUE

THEORY CLASS: Groups: 2 , 3

PROBLEM PRACTICALS / WORKSHOP: Groups: 2.1PROB , 2.2PROB



SIRVENT NICOLAU, ESTEFANIA

THEORY CLASS: Groups: 1 , 99

PROBLEM PRACTICALS / WORKSHOP: Groups: 1PROB , 99PROB

Groups

THEORY CLASS













Group	Semester	Morning or afternoon session	Language	No. of enrolled students	On registration, distribution
Gr. 1 (THEORY CLASS) : 1	1S	Morning	Spanish	35	From ID document number A - To ID document number L
Gr. 2 (THEORY CLASS) : 2	1S	Afternoon	Spanish	53	
Gr. 3 (THEORY CLASS) : 3	1S	Morning	Spanish	36	From ID document number M - To ID document number Z
Gr. 99 (THEORY CLASS) : 99 (ARA)	1S	Morning	English	21	<ul style="list-style-type: none"> ▪ Not allowed VISITING STUDENT NO EEES ▪ Not allowed INTERNATIONAL MOBILITY PROGRAMME ▪ Not allowed VISITING STUDENT EEES

PROBLEM PRACTICALS / WORKSHOP





Group	Semester	Morning or afternoon session	Language	No. of enrolled students	On registration, distribution
Gr. 1PROB (PROBLEM PRACTICALS / WORKSHOP) : 1	1S	Morning	Spanish	35	
Gr. 2.1PROB (PROBLEM PRACTICALS / WORKSHOP) : 2.1	1S	Afternoon	Spanish	25	From ID document number A - To ID document number L
Gr. 2.2PROB (PROBLEM PRACTICALS / WORKSHOP) : 2.2	1S	Afternoon	Spanish	28	From ID document number M - To ID document number Z
Gr. 3PROB (PROBLEM PRACTICALS / WORKSHOP) : 3	1S	Morning	Spanish	35	
Gr. 99PROB (PROBLEM PRACTICALS / WORKSHOP) : 99 (ARA)	1S	Morning	English	22	

Timetables

THEORY CLASS

Group	Start date	End date	Day	Start time	End time	Lecture room
1	09/09/2024	11/10/2024	LUN	13:00	15:00	A2/D13 
1	09/09/2024	11/10/2024	JUE	13:00	15:00	A2/D13 
1	14/10/2024	20/12/2024	LUN	13:00	15:00	A2/D13 
2	09/09/2024	11/10/2024	LUN	17:00	19:00	A2/D13 
2	09/09/2024	11/10/2024	MAR	19:00	21:00	A2/D13 
2	14/10/2024	20/12/2024	LUN	17:00	19:00	A2/D13 
3	09/09/2024	11/10/2024	MAR	13:00	15:00	A2/D13 
3	09/09/2024	11/10/2024	JUE	11:00	13:00	A2/D13 
3	14/10/2024	20/12/2024	MAR	13:00	15:00	A2/D13 
99	09/09/2024	11/10/2024	LUN	09:00	11:00	P3/0-08 
99	09/09/2024	11/10/2024	JUE	08:00	10:00	P3/0-08 
99	14/10/2024	20/12/2024	JUE	08:00	10:00	P3/0-08 

PROBLEM PRACTICALS / WORKSHOP

Group	Start date	End date	Day	Start time	End time	Lecture room
1PROB	14/10/2024	20/12/2024	JUE	13:00	15:00	A2/D13 
2.1PROB	14/10/2024	20/12/2024	MIE	17:00	19:00	A2/D13 
2.2PROB	14/10/2024	20/12/2024	MIE	15:00	17:00	A2/D13 
3PROB	14/10/2024	20/12/2024	JUE	11:00	13:00	A2/D13 
99PROB	14/10/2024	20/12/2024	LUN	09:00	11:00	P3/0-08 