

Teaching guide

IDENTIFICATION DETAILS

Degree:	Gastronomy		
Field of Knowledge:	Social and Legal Science		
Faculty/School:	Law, Business and Governance		
Course:	FINANCIAL ACCOUNTING		
Type:	Basic Training	ECTS credits:	6
Year:	1	Code:	1406
Teaching period:	Second semester		
Area:	Company		
Module:	Basic training		
Teaching type:	Classroom-based		
Language:	Spanish		
Total number of student study hours:	150		

SUBJECT DESCRIPTION

This course entails an explanation and implementation of the technique employed for recording the economic transactions among all the economic agents in the market, in compliance with the Accounting Regulations and reflecting a true and fair image of the company's corporate worth equity and income. Identifying this true and faithful image in business is essential for economic agents to make decisions on the basis of accounting information and therefore to act reasonably and ethically.

SKILLS

Basic Skills

Students must have demonstrated knowledge and understanding in an area of study that is founded on general secondary education. Moreover, the area of study is typically at a level that includes certain aspects implying knowledge at the forefront of its field of study, albeit supported by advanced textbooks

Students must be able to apply their knowledge to their work or vocation in a professional manner and possess skills that can typically be demonstrated by coming up with and sustaining arguments and solving problems within their field of study

Students must have the ability to gather and interpret relevant data (usually within their field of study) in order to make judgments that include reflections on pertinent social, scientific or ethical issues

Students must be able to convey information, ideas, problems and solutions to both an expert and non-expert audience

Students must have developed the learning skills needed to undertake further study with a high degree of independence

General Skills

To develop the skill of responsible, critical, reflective, analytical and synthetic thought.

To develop creativity and enterprising spirit in search of added value.

To develop habits of oral and written communication in order to convey one's attitudes and feelings.

To develop the professional skills involved in risk forecasting, decision making and problem solving.

To be able to apply the theory and knowledge acquired to real situations and practical actions.

Specific skills

To be able to interpret the financial statements of the company and to assess and manage costs as decision-making tools.

To be familiar with and know how to inter-relate all functional areas of the company.

DISTRIBUTION OF WORK TIME

CLASSROOM-BASED ACTIVITY	INDEPENDENT STUDY/OUT-OF-CLASSROOM ACTIVITY
60 hours	90 hours