

Teaching guide

IDENTIFICATION DETAILS

Degree:	Law		
Field of Knowledge:	Social and Legal Science		
Faculty/School:	Law, Business and Governance		
Course:	ACCOUNTANCY FOR LEGAL EXPERTS		
Type:	Compulsory	ECTS credits:	6
Year:	2	Code:	7225
Teaching period:	Fourth semester		
Area:	Company		
Module:	Personal and professional development		
Teaching type:	Classroom-based		
Language:	Spanish		
Total number of student study hours:	150		

SUBJECT DESCRIPTION

Partiendo de la antropología que inspira nuestra universidad el fin que buscamos como profesores de la Universidad Francisco de Vitoria, es la búsqueda en comunidad de la verdad y el bien. Para que nuestros estudiantes sean "buscadores" recibirán una completa formación en todos los ámbitos de la realidad jurídica, es decir, una formación integral en la que se incluye también la formación en técnicas de gestión empresarial, como es la contabilidad.

El temario de la asignatura "Contabilidad para Juristas" consta de:

Una introducción al entorno de la empresa en el que definimos y relacionamos tres conceptos, la ciencia económica, la contabilidad y la empresa. A continuación se estudia el concepto de Patrimonio como fuente de riqueza de la empresa y cuya gestión debe contribuir al bien social a través de la maximización del beneficio.

El estudio de la técnica contable necesaria para posteriormente aprender a elaborar los estados financieros. Se incide en la comprensión del efecto que los registros contables tendrán en las cuentas anuales.

Una iniciación al análisis de los estados financieros, básicamente El Balance, la Cuenta de Pérdidas y Ganancias y el Estado de flujos de Efectivo.

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 be familiar with the substantive content of legal disciplines and all supplementary fields.

To apply theoretical knowledge in the solving of problems.

To research, manage sources and handle information.

To learn independently.

To develop the areas needed to promote teamwork, adapting to new situations, being tolerant, and developing ethical behaviour and social commitment.

Specific skills

To interpret relevant numerical and statistical information.

To interpret economic and financial information in line with accounting regulations.

To identify the vocabulary specific to the legal, political, economic and philosophical fields.

To create and develop criteria for problem-solving and decision-making.

To provide creative and imaginative solutions, thanks to the approach or sources used, to legal, personal and professional problems.

To develop an ability for negotiation and reconciliation in resolving conflicts.

To apply ethical principles and values in both personal and professional life.

To carry out the various stages of research.

To reflect on one's learning with self-criticism, identifying areas for improvement based on criteria of quality and excellence.

To use feedback.

To nurture attitudes of leadership and social responsibility in personal and professional performance.

DISTRIBUTION OF WORK TIME

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