



## BACHELOR DEGREE IN BUSINESS ADMINISTRATION AND MANAGEMENT

### SUBJECT INTRODUCTION TO ACCOUNTING

<b>NUMBER OF CREDITS (ECTS)</b>	6 (3.4 theory + 2.6 practical classes)
<b>YEAR/SEMESTER</b>	1 <sup>st</sup> /2 <sup>nd</sup>
<b>LEARNING OUTCOMES</b>	By the end of this course, students will be able to: <ul style="list-style-type: none"><li>- prepare financial statements according to Spanish accounting standards,</li><li>- understand the conceptual framework of accounting,</li><li>- use the general accounting plan for business entities.</li></ul>
<b>SYLLABUS</b>	<ol style="list-style-type: none"><li>1. Accounting and financial accounting standards</li><li>2. Conceptual Framework of Accounting</li><li>3. Recording transactions</li><li>4. Accounting Cycle</li><li>5. Purchases, expenses and payables</li><li>6. Sales, revenues and receivables</li><li>7. Other revenues and expenses</li><li>8. Inventories</li><li>9. Non-current assets</li><li>10. Financial Accounts</li><li>11. Annual Accounts.</li></ol>
<b>ASSESSMENT</b>	Two written exams (theory test and practical exercise) Practical classes are also evaluated.