

SUBJECT TEACHING GUIDE

G1208 - Accounting Information Systems

Degree in Labour Relations

Academic year 2025-2026

1. IDENTIFYING DATA				
Degree	Degree in Labour Relations		Type and Year	Compulsory. Year 4
Faculty	Faculty of Law			
Discipline	Subject Area: Organisation of Business and Work, Administration and Management of Human Resources Module: Disciplinary Training			
Course unit title and code	G1208 - Accounting Information Systems			
Number of ECTS credits allocated	6	Term	Semester based (1)	
Web				
Language of instruction	Spanish	English Friendly	No	Mode of delivery Face-to-face

Department	DPTO. ADMINISTRACION DE EMPRESAS
Name of lecturer	JAVIER MONTOYA DEL CORTE
E-mail	javier.montoya@unican.es
Office	Edificio de las Facultades de Derecho y Ciencias Económicas y Empresariales. Planta: + 2. DESPACHO AREA CONTABILIDAD (E247)
Other lecturers	

3.1 LEARNING OUTCOMES

- Understanding the conceptual and methodological foundations of financial accounting. Students will become acquainted with the basic concepts and fundamental principles that govern financial accounting, as well as the methods and techniques used to accurately and reliably record, classify, and present financial information.
- Applying the General Accounting Plan for SMEs. Students will be able to apply the principles and regulations established in the General Accounting Plan for SMEs, understanding how different asset elements and results of small-sized companies are classified, valued, and presented.
- Developing skills to prepare the Balance Sheet and Profit and Loss Statement of an SME. Students will acquire the necessary skills to prepare the Balance Sheet and Profit and Loss Statement of an SME, including the ability to identify, classify, value, and interpret assets, liabilities, equity, income, and expenses according to established accounting principles.

4. OBJECTIVES

Understand the conceptual and methodological foundations of financial accounting. The primary objective is to provide students with a solid understanding of the basic concepts and fundamental principles underlying financial accounting, as well as to familiarize them with the methods and techniques used in the recording, classification, and presentation of financial information.

Learn the application of the General Accounting Plan for SMEs. The aim is for students to acquire adequate knowledge of the General Accounting Plan applicable to SMEs, enabling them to apply the specific accounting principles and regulations for small and medium-sized enterprises.

Develop practical skills for preparing financial statements of SMEs. The goal is for students to acquire the necessary skills to prepare the Balance Sheet and the Income Statement of an SME, by applying the theoretical and practical knowledge acquired in the course.

Encourage critical analysis of financial information. The aim is for students to develop the ability to critically analyze the information contained in the financial statements, identifying and evaluating the economic and financial situation and performance of an SME.

Promote effective communication of financial results. Finally, the aim is for students to improve their communication skills, both written and oral, to be able to clearly and accurately convey a company's financial results to different stakeholders, such as managers, investors, creditors, debtors, and regulators.

6. SUBJECT PROGRAM

CONTENTS

1	FUNDAMENTALS OF FINANCIAL ACCOUNTING: 1) Accounting as an information system. 2) Business equity. 3) Accounting result.
2	ACCOUNTING TECHNIQUE: 4) Accounting representation: accounts and accounting books. 5) The recording of transactions in the accounting cycle.
3	ANNUAL ACCOUNTS AND ECONOMIC-FINANCIAL ANALYSIS: 6) The Balance Sheet and the Income Statement. 7) The economic-financial analysis.

7. ASSESSMENT METHODS AND CRITERIA

Description	Type	Final Eval.	Reassessn	%
Midterm Exam 1	Written exam	No	Yes	40,00
Midterm Exam 2	Written exam	No	Yes	20,00
Work	Work	No	Yes	20,00
Active participation in class activities	Others	No	Yes	20,00
TOTAL				100,00

Observations

In the extraordinary exam session, there will be a written exam covering Units 1, 2, and 3 of the subject, which will account for 100% of the final grade.

Observations for part-time students

In both the ordinary and extraordinary exam sessions, part-time students will take a written exam covering Units 1, 2, and 3 of the subject, which will account for 100% of the final grade.

8. BIBLIOGRAPHY AND TEACHING MATERIALS**BASIC**

García Benau, M. A. y Vico Martínez, A. (2021): Introducción a la contabilidad financiera. Centro de Estudios Financieros.

Muñoz Orcera, R., Márquez Vigil, J., y Lazcano Benito, L. I. (2021). Fundamentos de contabilidad. McGraw Hill. Edición revisada.

Plan General de Contabilidad y Plan General de Contabilidad de PYMES. Pirámide. Edición 2021 o posterior.