

**COURSE DATA****DATA SUBJECT**

Code: 33594
Name: Accountancy management
Cycle: Undergraduate Studies
ECTS Credits: 6
Academic year: 2025-26

STUDY (S)

Degree	Center	Acad. year	Period
1309 - Degree in Labour Relations and Human Resources	Facultat de Ciències Socials	4	First quarter

SUBJECT-MATTER

Degree	Subject-matter	Character
1309 - Degree in Labour Relations and Human Resources	Accountancy management	ELECTIVES

COORDINATION

CARMONA IBAÑEZ PEDRO SERGIO

SUMMARY**PREVIOUS KNOWLEDGE****RELATIONSHIP TO OTHER SUBJECTS OF THE SAME DEGREE**

There are no specified enrollment restrictions with other subjects of the curriculum.

OTHER REQUIREMENTS**COMPETENCES / LEARNING OUTCOMES**

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Act with autonomy in learning, making informed decisions in different contexts, issuing judgements based on experimentation and analysis, and transferring knowledge to new situations.

Analyse, synthesise and reason critically.



Collaborate effectively in work teams, assuming responsibilities and leadership roles and contributing to collective improvement and development.

Contribute to the design, development and implementation of solutions that respond to social demands, taking into account the Sustainable Development Goals as a reference.

Demonstrate critical and self-critical thinking in the field of the degree programme, considering aspects such as professional ethics, moral values and the social implications of the different activities carried out.

Develop organisational and planning actions.

Know accounting principles and standards, and financial and accounting information.

Know and apply accounting principles and standards and interpret financial and accounting information.

Know and apply the principles of the professional code of ethics.

Know and understand, within the field of the degree programme, gender inequalities in society; integrate different needs and preferences based on sex and gender into the design of solutions and problem solving.

Know how to communicate effectively, both orally and in writing, adapting to the characteristics of the situation and the audience.

Learn independently and develop initiative and entrepreneurial spirit.

Manage information, draft and formalise reports and writings.

Propose creative and innovative solutions to complex situations or problems within the field of knowledge, to respond to diverse professional and social needs.

Respect and promote fundamental rights, equality between men and women, equal opportunities and non-discrimination, democratic values and sustainability.

Solve problems, apply knowledge to practice and develop motivation for quality.

Use information and communication technologies.

DESCRIPTION OF CONTENTS

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WORKLOAD

PRESENCIAL ACTIVITIES

Activity	Hours
Theoretical and practical classes	60,00
Total hours	60,00

NON PRESENCIAL ACTIVITIES

Activity	Hours
Attendance at other activities	0,00
Individual or group project	20,00



Independent study and work	15,00
Preparation of lessons	25,00
Preparation for assessment activities	25,00
Resolution of case studies	5,00
Total hours	90,00

TEACHING METHODOLOGY

EVALUATION

REFERENCES

- Código de Comercio de 24 de noviembre de 1885.
- MONTESINOS JULVE, V., Coord. (2010). Fundamentos de Contabilidad Financiera. Pirámide.
- REAL DECRETO 1515/2007, de 16 de noviembre, por el que se aprueba el Plan General de Contabilidad de Pequeñas y Medianas Empresas y los criterios específicos para Microempresas. B.O.E. de 21 de noviembre del 2007.
- SERRA SALVADOR, V.; B. GINER INCHAUSTI y E. VILAR (2010): Sistemas Contables de Información Financiera. Tirant Lo Blanch.
- AMADOR FERNÁNDEZ, S. y ROMANO APARICIO, J. (2007): Manual del Nuevo Plan General Contable. Centro de Estudios Financieros. <http://www.contabilidad.tk/>
- GALLEGO DIEZ, E. y M. VARA y VARA (2008): Manual Práctico de Contabilidad Financiera. Pirámide.
- OMEÑACA GARCÍA, J. (2008): Contabilidad General. Deusto.
- Real Decreto Legislativo 1/2010, de 2 de julio, por el que se aprueba el texto refundido de la Ley de Sociedades de Capital.
- WANDEN-BERGHE, J. L. y FERNÁNDEZ DAZA, E. (2012): Introducción a la contabilidad.
- ARCHEL, P., LIZARRAGA, F., SANCHEZ, S. y CANO, M. (2013) Estados contables. Elaboración, análisis e interpretación. Ed. Pirámide



- GARRIDO MIRALLES, P. e IÑÍGUEZ SANCHEZ, R. (2013) Análisis de estados financieros. Ed. Pirámide