COURSE DATA

DATA SUBJECT

Code: 36496
Name: Accounting Information Systems
Cycle: Undergraduate Studies
ECTS Credits: 6
Academic year: 2025-26

STUDY (S)

Degree	Center	Acad. year	Period
1332 - Degree in Business Intelligence and Analytics	Facultat d'Economia	1	First quarter

SUBJECT-MATTER

Degree	Subject-matter	Character
1332 - Degree in Business Intelligence and Analytics	Formulación de la Información Financiera	BASIC

COORDINATION

HUGUET BENAVENT DAVID

SUMMARY

Accounting Information Systems is a basic training course in the First year of the Degree in Business Intelligence & Analytics. The workload of the course is 6 ECTS credits.

The course introduces the students in the basics of accounting, with the purpose of consolidating a basic training which lets the students deal with the rest of the courses in accounting (¿Analytical Accounting¿ and ¿Management & Analysis of Accounting Information¿) in the following courses. Although the contents are similar to those stablished for the basic training courses in accounting from other degrees, it takes into account the differential characteristics of the future graduates in Business Intelligence & Analytics; in that sense, the course considers the use of information technologies, as well as internal control tools.

The study of this course prepares the students for the implementation of the accounting cycle in the accounting records of the companies, as well as for the preparation of the financial statements based on these records. Furthermore, the student has to be able to assess the economic and financial consequences derived from the record of the transactions in the company information systems, and he/she has to be prepared to carry out the assessment of the internal control procedures of the accounting information system.

PREVIOUS KNOWLEDGE

RELATIONSHIP TO OTHER SUBJECTS OF THE SAME DEGREE

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

OTHER REQUIREMENTS

This course does not require previous knowledge to be enrolled.

COMPETENCES / LEARNING OUTCOMES

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Acquire basic training that can be used to learn new methods and technologies and to adapt to new situations in academic and professional areas.

Be able to learn autonomously.

Be able to produce models, calculations and reports, and to plan tasks in the specific field of business intelligence and analytics.

Be able to solve problems and to communicate and spread knowledge, skills and abilities, taking account of the ethical, egalitarian and professional responsibility of the activity of business intelligence and analytics.

Be able to use ICT, both in academia and in professional practice.

Be able to work in a team demonstrating commitment to quality, ethics, equality and social responsibility.

Demonstrate skills for analysis and synthesis.

Evaluate the economic and financial consequences of recording operations in information systems.

Evaluate the internal control system within the framework of accounting information systems.

Implement the accounting cycle in digital accounting records and prepare financial information from those records.

Students must be able to apply their knowledge to their work or vocation in a professional manner and have acquired the competences required for the preparation and defence of arguments and for problem solving in their field of study.

Students must be able to communicate information, ideas, problems and solutions to both expert and lay audiences.

DESCRIPTION OF CONTENTS

Unit 1. Information systems from the accounting perspective

1. Accounting: a means to an end
2. Accounting Information Systems
3. Financial reporting and financial accounting
4. Professional career and accounting
5. Information technologies and accounting

Unit 2. Introduction to Financial Statements and Sustainability Reporting

1. Introduction to financial statements
2. Balance sheet
3. Income statement
4. Cash flow statement and other financial statements
5. Relationship between financial statements and external users
6. Sustainability reporting

Unit 3. Accounting cycle and transaction recording

1. The accounting cycle
2. Recording economic transactions
3. The accounting method
4. Fiscal year and accounting cycle

Unit 4. Accounting cycle and adjusting entries

1. Phases of the accounting cycle
2. The need for accounting adjustments
3. Types of adjustments
4. Adjusting entries
5. Adjusted trial balance
6. Income closing and year-end process

Unit 5. Accounting cycle and preparation of financial statements

1. Preparation of financial statements according to the Spanish GAAP (PGC): the annual accounts
2. Balance sheet
3. Income statement
4. Other financial statements
5. Financial statement analysis

Unit 6. Inventories

1. Concept and classification
2. Inventories in trading companies: goods
3. Valuation of goods
4. Accounting record
5. Information technologies and inventories
6. Inventory analysis: margin and turnover

Unit 7. Financial assets and liabilities

1. Trade receivables and payables
2. Other financial assets
3. Recognition, measurement, and accounting

Unit 8. Non-current assets

1. Non-current assets: concept and components
2. Recognition, valuation, depreciation, and accounting

Unit 9. Non-current liabilities and equity

1. Non-current financial liabilities
2. Equity

Unit 10. Ethics, fraud and internal control of accounting information systems

1. Ethics in business and accounting
2. Fraud and accounting
3. Internal control and financial audit
3.1. Concept of internal control
3.2. Internal control mechanisms
3.3. Financial audit (concept and principles)
3.4. Internal control, audit and information technologies

10. CID-1

1. Know the library: Services and resources from the Biblioteca de Ciències Socials.
2. Use the net: UV wifi and VPN.
3. Look for information.
4. Use correctly the information.

WORKLOAD

PRESENCIAL ACTIVITIES

Activity	Hours
Theory	30,00
Computer classroom practice	30,00
Total hours	**60,00**

NON PRESENCIAL ACTIVITIES

Activity	Hours
Attendance at other activities	0,00
Individual or group project	10,00
Independent study and work	30,00
Preparation of lessons	30,00
Preparation for assessment activities	10,00
Resolution of case studies	10,00
Total hours	**90,00**

TEACHING METHODOLOGY

Several methods will be used in the teaching and learning process:

Methods "to learn from others"

Master lectures will be used in theory lessons, because they give the professor the possibility to go in depth in the most important, to control the topic and to present a determined way to work and study the course.

Participatory lectures will also be used both in theory and practice lessons, with the aim of encourage the communication between students and professors. Therefore, students, organised in groups, can prepare part of the syllabus and present it to their classmates.

Methods "to learn alone"

The individual study and the promotion of learning must be carried out through the design of activities focused in increasing the knowledge in the subject. These activities have to be developed by the students and have to be assessed by the professor. Therefore, the resolution of individual practical cases and the elaboration of a cumulative practical cases are proposed. For the elaboration of these activities the use of IT tools will have special relevance.

All the resources needed for the development of the lessons will be available through the Virtual Classroom. Also, a schedule with the temporary organizations of the activities will be available. Sometimes,

the cases will be examined by the student in the classroom, based on the solutions provided by the professor.

EVALUATION

The assessment of the course id divided in two parts:

A written exam, which represents the 80% of the final grade. In order to pass the course, the students need to get 5 points out of 10 in the written exam. The exam will consist in both theoretical questions and problems, in it will be designed in order to assure that this score fulfil the minimum level of knowledge the student needs to pass the course.

The continuous assessment of the practical activities developed by the student during the course represents 20% of the final mark. If the student chooses not to take the continuous assessment activities, its final scare will be that of the written exam, weighted at 80%. Therefore, the student who do not take the continuous assessment activities will need to get 6.25 points out of 10 in the exam in order to pass the course.

The minimum score to pass the course is 5 out of 10 in the global assessment, as long as the student fulfils the requirement of obtaining 5 points out of 10 in the written exam.

Continuous assessment activities cannot be retrievable.

REFERENCES

- Montagud Mascarell, M.D., Coord. (2012). Introducción a la Contabilidad Financiera. UPV. Universitat de València.
- Plan General de Contabilidad
- Plan General de Contabilidad de Pequeñas y Medianas Empresas
- Montesinos Julve, V. , Coord . (2010). Fundamentos de contabilidad financiera, 3ª Edición. Pirámide.
- Vela Bargues, José Manuel, Coord. (2022). Fundamentos de contabilidad financiera. Ed. Pirámide.
- Williams, Jan, Mark Bettner, Mark, Carcello, Joseph, & Haka, Susan. Financial accounting, 18th

edition. McGraw Hill.