



"El saber de mis hijos
hará mi grandeza"

UNIVERSITY OF SONORA

CENTRAL REGION UNIT
SCHOOL OF ECONOMIC AND ADMINISTRATIVE SCIENCES
DEPARTMENT OF ECONOMY
DEGREE IN BUSINESS AND INTERNATIONAL COMMERCE

Identification Data

Subject: Accounting I	Formative Pillar: Basic
Teaching-learning process: Class-workshop	Pre-requirement:
Hours per course: 5 (2t-3p)	Post-requirement: Accounting II
Nature of the subject: Mandatory	Credit Value: 7

Introduction

The Financial Accounting, I course is the initial phase of the student where he begins handling the basic concepts of the Generally Accepted Accounting in the business environment. The basic knowledge of understanding of accounting accounts, their classification and entries in the main accounting principles, such as the profit and loss statement, financial statements, etc. There, the consolidation, its interpretation, and consequences for the companies are elements that allow the conception of financial accounting as an analytical tool in business

By taking this course, the student acquires the basic numerical analysis techniques to be used later in Accounting II, Financial Costs and Budgets, which complete the group of tools used for the classification, systematization, and analysis of accounting and financial information

General Objective

The student will be able to understand the importance of the information system, making special emphasis on the accounting information; the course intends to develop abilities and knowledge necessary to understand the complete accounting cycle, with the preparation of assisted financial reports generated by computer that help in the decision-making process for the external users of accounting.

Specific objectives

The student will understand the importance of the information systems within the company.

The student will analyze the importance of the main accounting principles as well as their application and interpretation.

The student will understand the necessary knowledge in order to obtain the accounting equation.

Preparation and classification of the accounting principles.

Consolidation of the main financial statements.

Proficiency units

1. The profile of the public Accountant
 - Public Accountant concept
 - Qualities of the Public Accountant
 - Public Accountant study areas
 - Public Accountant action fields
 - Requirements to take part in the public accountant profession.
2. Entity (Company)
 - Concept
 - Classification
3. Accounting information
 - Conformity, concept, and classification
 - Financial information, basic financial statements
 - Accounting principles, specific rules and conservative approach.
4. The account as an accounting element
 - Concept
 - Consisting elements
 - Classification
 - Account catalogue
5. Double entries
 - Origins, background
 - Double entry rules in regards to the terms of increases and reductions, fees and payments.
 - Accounting principles that are relative.
 - Dual economy, entity, relative importance, and consistency.
6. Registry books
 - Main: Daily and General Ledger
 - Auxiliary personnel, individual and collective; impersonal, conceptual, (expenses); assets and objects (warehouse and fixed assets)
 - Accounting entries, concepts, and elements
 - Corrections, counter-entry and cancellations in red.
 - Test balance (6 columns)
 - Opening entries, closing and re-opening entries
7. Methodology of registry and control for the purchasing-selling of merchandise operations.
 - Global. General merchandises.
 - Detailed, analytical.
 - Perpetual or constant (average).

Teaching-learning strategies

The student will be given a case study in order to integrate the consolidated financial statements based on the generally accepted accounting principles. The individual preparation of reports in regards to the integration of the final project, which is where all of the knowledge learned during the course will be applied.

Likewise, it will be based on personal consultation with the Professor and the evaluation of the advances in the integration of the final project.

Evaluation and accreditation methods

- 1.- Application of 4 partial exams which cover 90%
- 2.- Case study assignments based on the preparation of accounting problems within financial statements, 10%
- 3.- Final project, 20%

Bibliography and other teaching-learning resources

- 1.- Ballesteros Inda, Nicolás / Martín, Fundamentos de contabilidad, Interamericana.
- 2.- Guajardo Cantú, Gerardo, Contabilidad Financiera, McGraw Hill.
- 3.- Méndez Villanueva, sistema de Antonio / Méndez Villanueva Javier, Contabilidad autodidáctico. UNAM
- 4.- Moreno Fernández Joaquín, Contabilidad básica, McGraw Hill
- 5.- Moreno Fernández Joaquín, Contabilidad intermedia, McGraw Hill
- 6.- Prieto, Alejandro Comercio, Principios de contabilidad (Teoría) Banca y
- 7.- Prieto, Alejandro Comercio, Principios de contabilidad (Práctica) Banca y
- 8.- Torres Tovar, Juan Carlos, Principios de contabilidad (teoría), Diana
- 9.- Torres Tovar, Juan Carlos, Principios de contabilidad (práctica), Diana
- 10.- Romero López, Javier, Principios de contabilidad, McGraw Hill

Profile of Professor responsible of teaching the subject.

Academic Formation:

Bachelors in Accounting with at least a Master's Degree in administrative sciences or a related postgraduate degree.

Teaching experience;

University level teaching experience in Economic and Administrative Sciences.
Count with good prior teaching references.

Academic and pedagogic formation:

Facility in the performance of the teacher-learning process
Facility in group and individual communication with students.
Ability to use technology and teaching-learning techniques (computer, image projection, projectors, overhead slides, slides, videos, etc.)