



"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 II	Formative Pillar: Basic
Teaching-learning process: Class-workshop	Pre-requirement: Accounting I
Hours per course: 5 (1t-4p)	Post- requirement: Corporate Finance
Nature of the subject: Mandatory	Credit Value: 6

Introduction

The Accounting II course is taught in the second semester. It is part of the general educational requirements and implies continuation on behalf of the student throughout the handling of Accounting.

Address accounting topics that introduce the student to overall knowledge of accounting principles applied to business, emphasizing on the importance of the accountant, administrator and financier.

With this subject, the student acquires knowledge in regard to valuation, cash control, and standardized journal entries, and they will be trained in the preparation of financial statements throughout the worksheet, which will assist in the correct decision-making process

General Objectives

The student will be trained in order to prepare the basic financial information needed for a commercial and service organization.

Specific objectives:

- The student will be capable of implementing the most convenient valuation method based on the company type, taking into consideration the market conditions.
- The student will understand the technical tools in order to obtain efficient cash control.
- The student will be able to refine the ledger accounts that require such action in order for it to reflect the reality.
- The student will acquire training to prepare the worksheet that will allow the attainment of balances in the financial statements reasonably expressing the financial situation of the company.

Thematic content

I. Valuation methods based on perpetual inventory.

1.1 LIFO

1.2 FIFO

1.3 Averages

II. Cash Control

2.1 Petty cash fund

2.2 Expense reimbursement

2.3 Banking conciliations

2.4 Cash C-1 Journal

III. Standardized entries

3.1 Accounts receivable

3.2 Inventories

3.3 Deferred advanced payments

3.4 Depreciation 3.5 Amortization

3.6 Other expenses

IV. Worksheet

4.1 Concept

4.2 Items

4.3 Standardized journal entries

4.4 Financial statements, results of the worksheets

4.5 Adjusted analytical relations

Teaching-learning strategies

The student will be given a case study in which he has to integrate the consolidated financial statements based on the generally accepted accounting principles.

The course is developed using the Compaq software.

The preparation of individual reports in regard to the integration of the final project, where all of the knowledge acquired within the course will be applied.

Likewise, based on personal consultation by the professor and the evaluation of all advances in the integration of the final practice.

Evaluation criteria and accreditation methods and requirements

Partial exams	50%
Pop quizzes, homework	10%
Accounting practice.....	10%
Participation in the solution of in-class projects.....	30%

Bibliography and other teaching-learning resources.

- 1.- Fernández Moreno, Joaquín, Contabilidad II, IMCP
- 2.- Guajardo Cantú, Gerardo Contabilidad Financiera. McGraw Hill, 1994 3.- Niño Álvarez, Raúl, Contabilidad Financiera. Trillas 1994
- 4.- Prieto, Alejandro, Contabilidad Superior, Banca y Comercio S.A. México.
- 5.- Satriás Freudenberg, Contabilidad (Segundo curso), Esfinge 1992.
- 6.- Torres Tovar, Juan Carlos, Contabilidad, Diana, 1982
- 7.- C.P. Romero López, Javier, Principios de Contabilidad, Mc Graw Hill

Profile of Professor responsible of teaching the subject.

Academic formation:

Accounting Degree, 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.)

Degree in International Business and Commerce