Content of the study - 2016

Bachelor: Administration - Marketing

Basic cycle unified: X

Level 1 Commission: 1, 2 y 3 Turn: Morning - Night
Lugar de dictado: Centro

First quarter X second quarter X

Year 2015

Workload: 54 hours

1. Name subject: Basic Accounting

2. Teachers

<table>
<thead>
<tr>
<th>Name</th>
<th>Mail</th>
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</thead>
<tbody>
<tr>
<td>TAHMUCH A. GUSTAVO</td>
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3. **Subject grounds**

The subject is the first department of the Accounting Stage, as it is structured in a series of key concepts that, once learned the Company and its Information System, provide for Decision-making.

4. **Targets by competence:**

It is expected the student to acquire theoretical and technical background in order to analyze, understand, make decisions and control Administrative related issues; acknowledging Information-to-gather features to be used in an effective way, disregarding the Standard Accounting Practices.

5. **Units:**

**Bridge 1:** Company, Organization and the Accounting Information System.

**Unit 1:** The Company.
Entity concept, estate, companies, economic resources. The Organization, key elements. Accounting, its targets and purposes, connections with other disciplines.
(Textbook: Sistema Contable Capitulo 1)

**Unit 2:** Accounting System.
The Double Entry System. Equity variations. Book-keeping, systems, methods, types and stages. Accounts, types, chart of accounts. Entry journalizing and book keeping. GAAP (Generally Accepted Accounting Principles), Accounting Standards.
(Textbook: Sistema Contable Capitulo 2)

**Bridge 2:** Equity structure, journalizing and book-keeping.

**Unit 3:** Changes in Cash Accounts
(Textbook: Sistema Contable Capitulo 3-1.2)
Unit 4: Stock.  
(Textbook: Sistema Contable Capitulo 3-1.1 )

Unit 5: Fixed Assets.  
(Textbook: Sistema Contable Capitulo 3-2.4 )

Unit 6: Debts.  
(Textbook: Sistema Contable Capitulo 3-2.2 )

Unit 7: Contingencies.  
(Textbook: Sistema Contable Capitulo 3-2.12 )

Unit 8: Equity  
(Textbook: Sistema Contable Capitulo 3-2.13)

Bridge 3: Accounting Process closing

Unit 9: Balance Sheet and Income Statement.  

6 Bibliography:

Mandatory: “Sistemas Contables” Authors: Viegas, García, Chaves y otros  
Optional: “El Proceso Contable” Author: Sasso  
“Elementos de Contabilidad” Author: Sasso
7 **Evaluation Method:**

Evaluation via Written Examination. Final Evaluation via Oral and/or Written Examination. 
Work Practice handing.

8 **Schedule:**

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