



Universitat de Lleida

DEGREE CURRICULUM
**ACCOUNTING INFORMATION
SYSTEMS**

Coordination: GRAÑO CALVETE, MARTA

Academic year 2022-23

Subject's general information

Subject name	ACCOUNTING INFORMATION SYSTEMS			
Code	101335			
Semester	2nd Q(SEMESTER) CONTINUED EVALUATION			
Typology	Degree	Course	Character	Modality
	Bachelor's Degree in Business Administration and Management	4	OPTIONAL	Attendance-based
Course number of credits (ECTS)	6			
Type of activity, credits, and groups	Activity type	PRAULA		TEORIA
	Number of credits	2.7		3.3
	Number of groups	1		1
Coordination	GRAÑO CALVETE, MARTA			
Department	BUSINESS ADMINISTRATION			
Teaching load distribution between lectures and independent student work	90% presencial 10% Autonomous work			
Important information on data processing	Consult this link for more information.			
Language	Català			
Distribution of credits	Marta Graño 6			

Teaching staff	E-mail addresses	Credits taught by teacher	Office and hour of attention
GRAÑO CALVETE, MARTA	marta.granyo@udl.cat	6	

Subject's extra information

Suggestions

Recommended work on the subject regularly.

The course as part of the academic plan

Accounting Information Systems is a subject that concluded a range of knowledge and skills you have acquired during their studies in Business Administration and Management. The achievement of specified competencies in this course will help strengthen the skills acquired throughout the group of subjects related to accounting and corporate finance.

Learning objectives

See Competences

Competences

University of Lleida strategic competences

- Correctness in oral and written language.

Goals

- Interpret accounting information.

- Master Information and Communication Technologies.

Goals

- Apply specific accounting practices in computerized environments. Interpret the databases.
- Master a foreign language.

Degree-specific competences

- Know the moral and ethical principles and the legal and social responsibility derived from one's own actions and those of the institution.
- Create and direct a business, which listens and responds to the changes of the environment in which it operates.

Goals

- Calculate the effects on the results and cash flows and on the equity of the company.
- Apply instrumental techniques to the analysis and solution of business problems and to the taking of decisions.

Goals

- Apply the valuation of the elements of financial statements. Systematize specific accounting practices. Prepare and interpret financial statements. Calculate the effects on the results and cash flows and on the equity of the company.
- Intervene in operations belonging to financial entities and markets.

Goals

- Prepare and interpret financial statements. Identify and classify financial instruments.
- Perform the roles related to the different functional areas of a business and institutions.

Goals

- Identify weaknesses in accounting information. Prepare and interpret financial statements.
- Elaborate, interpret and audit the economical-financial information of entities and individuals, and provide them with assessment.

Goals

- Prepare and interpret databases and financial statements. Calculate the effects on the results and cash flows and on the equity of the company.

Degree-transversal competences

- Ability to criticise and be self-critical.

Goals

- Prepare and interpret financial statements. Applying the valuation of the elements of financial statements. Calculate the effects on the results and cash flows and on the equity of the company.
- Ability to organise and plan.

Goals

- Prepare and interpret financial statements. Applying the valuation of the elements of financial statements.
- Teamwork and leadership.

Goals

- systematic accounting practices specific
- Be able to work and to learn in an autonomous way and simultaneously adequately interact with others, through cooperation and collaboration.

Goals

- Learn the capabilities of the application of self-employment through practical cases.
- Ability to analyse and synthesise.

Goals

- Prepare and interpret financial statements. Calculate the effects on the results and cash flows and on the equity of the company.
- Act in accordance with rigour, personal compromise and in a quality orientated way.

Goals

- Interpret accounting information. Systematize specific accounting practices. Prepare and interpret financial statements. Calculate the effects on the results and cash flows and on the equity of the company.

Subject contents

UNIT 1: COMPUTER PROGRAM "BlueIndic." ENVIRONMENT AND DEFINITIONS

- 1.1. General Aspects.
- 1.2. The menu bar.
- 1.3. Companies. Creation, modification and deletion.

UNIT 2: MANAGEMENT AND ACCOUNTING RECORDS

- 2.1. Chart of Accounts: Structure and subaccounts.
- 2.2. The management of settlements
- 2.3. Settlements predefined

UNIT 3: CONFIGURATION statements

- 3.1. Balance Sheet and Profit and Loss Account.
- 3.2. Registration and payment of V.A.T.
- 3.3. Inventory: The calculation of depreciation.
- 3.4. The year-end.

UNIT 4: ADVANCED MODULES

- 4.1. The management of maturity.
- 4.2. Issuing and managing checks.
- 4.3. Utilities program.

UNIT 5: BILL AND PLUS ContaPlus

- 5.1. Accounting and Management
- 5.2. Databases Facturaplus
- 5.3. The management

Development plan

Setmana	Activitat	Agrupació	Hores	Activitat avaluació
1	Tema 1	G.G.	4 h.	
2 - 3	Tema 2	G.G.	12 h.	

4	Cas pràctic individual 1	G.G.	4 h.	16% Ressolució cas pràctic
5 - 6	Tema 3	G.G.	8 h.	
7	Cas pràctic individual 2	G.G.	4 h.	17% Ressolució cas pràctic
8	Tema 3 - Repàs general	G.G.	4 h.	
9	Setmana d'avaluacions Examen individual	G.G.	4 h.	25%
10-12	Tema 3	G.G.	12 h.	
13	Prova pràctica individual 3	G.G.	4 h.	17% Resolució cas pràctic
14 - 15	Tema 4	G.G.	8 h.	
16	Setmana d'avaluacions Examen individual final	G.G.	4 h.	25%

Evaluation

Objectives	Activities	%	Date	..
Temes 1 i 2	Prova - resolució cas pràctic 1	16%	04/03	
Temes 1, 2 i part 3	Prova - resolució cas pràctic 2	17%	25/03	
Temes 1, 2 i part 3	Examen setmana 9	25%		
Temes 1 a 3	Prova - resolució cas pràctic 3	17%	13/05	
Temes 1 a 4	Examen setmana 17	25%		

Bibliography

ALONSO, A. I POUSA, R.:Casos prácticos del nuevo Plan General de Contabilidad. Centro de EstudiosFinancieros, Madrid

AMAT, O.i AGUILÀ, S.(coord.): Del nuevo PGC en la práctica. Ejercicios y soluciones. Profit,Barcelona 2008

NouPla General de Comptabilitat, Gestió 2000, Barcelona