

I. INTRODUCTION TO ACCOUNTING AND ECONOMIC CIRCULATION

Lesson 1. Accounting and information systems

- 1.1 The economic environment and information requirements
- 1.2 Economic entities: classifications and objectives
- 1.3 Accounting as a information system
- 1.4 Definition of accounting
- 1.5 Division of accounting

Lesson 2. Accounting standardization and harmonization

- 2.1 Objects of standardization
- 2.2 The international accounting standard
- 2.3 Accounting regulation in Spain: accounting planning
- 2.4 Demonstration and signification of the accounting principles of the PGC

Lesson 3. Assets - or wealth structure

- 3.1 Wealth or assets of the company: its variations
- 3.2 Study of the elements of corporate wealth
- 3.3 The Balance Sheet as a expression of equity balance
- 3.4 working capital

Lesson 4. Accounting profit or income generation

- 4.1 The income flow in a product unit
- 4.2 Accounting analysis of corporate income
- 4.3 Study of the identities of real economic circulation
- 4.4 Determination of accounting profit: actual flow vs. financial flow
- 4.5 Determination of outcome
- 4.6 The profit and loss statement

II. ACCOUNTING MODEL

Lesson 5. Accounting method

- 5.1 Accounting analysis of economic reality: the accounting method
- 5.2 Duality Principal
- 5.3 Measurement and valuation
- 5.4 Instruments of accounting presentation
- 5.5 Aggregation of accounting positions

Lesson 6. The accounting cycle

- 6.1 Concepts and phases of the accounting cycle
- 6.2 Opening phase of accounting
- 6.3 Stage of development of accounting
- 6.4 Conclusion phase
 - 6.4.1 Regularization
 - 6.4.2 Determination of result
 - 6.4.3 Closing entry
- 6.5 The annual accounts: components and presentation norms

III. STUDY OF THE COMPANY'S BUSINESS CYCLE: THE CYCLE OF EXPLOITATION

Lesson 7. Stocks

- 7.1 Stocks: Concepts and Classifications
- 7.2 Stock trading problems : Reference to VAT
 - 7.2.1 Initial valuation of stocks
 - 7.2.2 Accounting of stock transactions
 - 7.2.3 The valuation of the outputs
- 7.3 The loss of stock value: illustration of depreciation in value
- 7.4 Localization in the balance sheet and the influence over the profit and loss statement

Lesson 8. The business operations and financial relations arising from these

8.1 The business operations and accounting implications

8.2 Accounting problems for trade credits. Its valuation

8.2.1 Trade effects

8.2.2 The receivables in the long term

8.2.3 Risk of Deficit in payment

8.2.4 Factoring operations

8.3 Labour costs

8.4 Relations with public administrations

8.5 Common operations

8.6 Localization in the balance sheet and the influence over the profit and loss statement