


ACCOUNTING

1. Competences	To manage products and services marketing process according to the market diagnosis, selling strategies and administrative tools, in order to meet client's needs, to contribute to the national and international competitiveness and positioning of the corporation.
1. Term	Second
2. Theoretical hours	23
3. Practical hours	52
4. Total hours	75
5. Weekly hours	5
6. Objective	Students will develop financial information through the use of accounting tools to support decision making in commercial area.

Learning Unit	Hours		
	Theoretical	Practical	Total
I. Accounting fundamentals	5	10	15
II. Financial statements	5	10	15
III. Cost accounting	8	17	25
IV. Budgets	5	15	20
Total	23	52	75


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Learning Units


1. Learning Unit	I. Accounting fundamentals
2. Theoretical Hours	5
3. Practical Hours	10
4. Total	15
5. Objective	Students will register accounting movements to present financial information according to accounting rules.

Topic	Knowledge	Skills	Values/ Behavior
Introduction to Accounting	<p>To identify accounting concept, its aim and types:</p> <ul style="list-style-type: none"> - Financial - Administrative - Costs <p>To understand the importance of accounting in a corporation.</p> <p>To identify accounting relationship with sales area.</p>		Analytical Responsible Ethical
Double Entry	<p>To distinguish accounts that make up a catalog and their nature:</p> <ul style="list-style-type: none"> - asset accounts - liability accounts - capital accounts - income accounts - expense accounts <p>To explain debit and credit rules.</p>	To carry out debit and credit movements in accounts according to their nature.	Objective Analytical Ethical Tidy Disciplined

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ACCOUNTING
ASSESSMENT PROCESS

Learning Outcome	Learning Process	Assessment Instruments
<p>From a practical case in commercial sector, to write a report containing:</p> <ul style="list-style-type: none"> - Accounting records - Establishment of closing balances. 	<ol style="list-style-type: none"> 1. To identify importance of accounting, its aim and types. 2. To understand accounting relationship with commercial area. 3. To identify nature of catalog accounts. 4. To carry out accounting records. 	<p>Practical exercises</p> <p>Checklist</p>

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ACCOUNTING

TEACHING-LEARNING PROCESS

Teaching Methodologies	Teaching Materials
Cases analysis Research tasks Practical exercises	Computer Board Projector Printed material

TRAINING FACILITIES

Classroom	Languages Lab/Workshop	Corporation
X		


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Learning Units

1. Learning Unit	II. Financial statements
2. Theoretical Hours	5
3. Practical Hours	10
4. Total	15
5. Objective	Students will integrate financial statements in a corporation to support in decision making.

Topic	Knowledge	Skills	Values/ Behavior
Basic concepts of financial statements	To describe the concept, importance and objective of financial statements: - Financial situation statement - Results statement		Objective Analytical Ethical Tidy Disciplined
Financial situation statement	To identify basic accounts of Financial Situation Statement. To identify structure of Financial Situation Statement: - Heading, name of the corporation, name of financial statement and date. - Body - Balance footing	To elaborate Financial Situation Statement from accounts balance.	Objective Analytical Ethical Tidy Disciplined Stress management Patient


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Topic	Knowledge	Skills	Values/ Behavior
Income Statement	<p>To identify Income Statement structure:</p> <ul style="list-style-type: none"> -Heading: corporation name, financial statement name and period - Body - Signatures <p>To identify basic accounts in Income Statement:</p> <ul style="list-style-type: none"> -Sales -Sales cost -Expenses -Profits 	To integrate the Income Statement from balances in accounts.	<p>Objective</p> <p>Analytical</p> <p>Ethical</p> <p>Tidy</p> <p>Disciplined</p> <p>Stress management</p> <p>Tidy</p> <p>Patient</p>

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ACCOUNTING
ASSESSMENT PROCESS

Learning Outcome	Learning Process	Assessment Instruments
<p>To integrate a practical cases portfolio from commercial sector, containing:</p> <ul style="list-style-type: none"> - 5 Financial Situation statements - 5 Income Statements 	<ol style="list-style-type: none"> 1. To understand the concept, importance and objective of financial statements. 2. To distinguish accounts and structure of financial statements. 3. To elaborate financial statements. 	<p>Practical exercises</p> <p>Checklist</p>

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ACCOUNTING

TEACHING-LEARNING PROCESS

Teaching Methodologies	Teaching Materials
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TRAINING FACILITIES

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Learning Units

1. Learning Unit	III. Cost accounting
2. Theoretical Hours	8
3. Practical Hours	17
4. Total	25
5. Objective	Students will calculate the cost of a product to contribute to commercial decision making.

Topic	Knowledge	Skills	Values/ Behavior
Elements of input cost	To describe the concepts of input cost: - Raw material - Labor - Indirect costs.		Systematic Analytical Tidy Responsible
Costs behavior	To describe the concept of costs, its types and characteristics: - By function - By behavior - By identification - By time To explain the procedure to determine products cost.	To calculate total and unit Price of a product	Systematic Analytical Tidy Responsible Patient


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Topic	Knowledge	Skills	Values/ Behavior
Inventory valuation methods	<p>To define the concepts of beginning inventory, ending inventory, in-process and desired.</p> <p>To identify inventory valuation methods and their characteristics:</p> <ul style="list-style-type: none"> - First In, First Out (FIFO) - Average 	To calculate inventories value applying different evaluation methods.	<p>Systematic</p> <p>Analytical</p> <p>Organized</p> <p>Responsible</p> <p>Patient</p>
Cost of input and sales statement	<p>To understand the importance and usefulness of the Cost of Input and Sales Statement.</p> <p>To identify the structure of the Cost of Input and Sales Statement:</p> <ul style="list-style-type: none"> - Heading: name of the corporation, name of financial statement and period it represents. - Body - Signatures <p>To identify the accounts of the Cost of Input and Sales Statement:</p> <ul style="list-style-type: none"> -Inventories -Raw material purchase -Manufacturing indirect costs -Sales 	To integrate the Cost of Input and Sales Statement.	<p>Objective</p> <p>Analytical</p> <p>Ethical</p> <p>Tidy</p> <p>Disciplined</p> <p>Stress management</p> <p>Organized</p> <p>Systematic</p> <p>Teamwork</p> <p>Patient</p>

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ASSESSMENT PROCESS

Learning Outcome	Learning Process	Assessment Instruments
<p>From an exercise about commercial sector, to elaborate a report including:</p> <ul style="list-style-type: none"> - Establishment of inventories value, justifying the selected method. - Input and sales cost statement. - Total and unit cost statement. 	<ol style="list-style-type: none"> 1. To understand the concept of input cost. 2. To identify the types of costs. 3. To understand inventories evaluation methods. 4. To understand the procedure to elaborate the input and sales cost Statement 5. To understand the concepts of beginning, ending, in-process and desired inventory. 	<p>Practical exercises</p> <p>Checklist</p>

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TEACHING-LEARNING PROCESS

Teaching Methodologies	Teaching Materials
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TRAINING FACILITIES

Classroom	Languages Lab/Workshop	Corporation
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Learning Units


1. Learning Unit	III. Budgets
2. Theoretical Hours	5
3. Practical Hours	15
4. Total	20
5. Objective	Students will elaborate a master budget to establish operation guidelines in commercial area.

Topic	Knowledge	Skills	Values/ Behavior
Basic concepts	To explain the concept of budget and its importance.		Systematic Analytical Organized
Types of budget	<p>To identify the elements making up a budget: income, cost and expense.</p> <p>To distinguish the types of budgets: - Master - Zero-based</p> <p>To describe the procedure to elaborate the master budget: - Sales - Production - Required material - Purchases - Labor - Manufacturing indirect costs - Operating costs</p>	To elaborate master budgets.	Objective Analytical Ethical Tidy Disciplined Stress management Organized Systematic Teamwork Patient

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ACCOUNTING
ASSESSMENT PROCESS

Learning Outcome	Learning Process	Assessment Instruments
<p>From a practical case on commercial sector, to elaborate a budget including:</p> <ul style="list-style-type: none"> - Sales - Production - Required material - Purchases - Labor - Manufacturing indirect costs - Operating costs 	<ol style="list-style-type: none"> 1. To understand the concept and importance of budget. 2. To identify the elements making up the budget. 3. To identify the types of budgets. 4. To understand the procedure to elaborate the master budget. 5. To elaborate the master budget. 	<p>Practical exercises</p> <p>Checklist</p>

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TEACHING-LEARNING PROCESS

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Research tasks Cases analysis Practical exercises	Printed material Projector Computer Board Worksheet

TRAINING FACILITIES


Classroom	Languages Lab/Workshop	Corporation
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ABILITIES DERIVED FROM PROFESSIONAL COMPETENCIES TO WHICH THE SUBJECT CONTRIBUTES

Ability	Performance Criteria
<p>To diagnose the corporation's condition through the use of financial, administrative and researching tools, as well as to analyze functional areas in order to plan the commercialization process.</p>	<p>Students elaborate a corporation diagnosis including:</p> <ul style="list-style-type: none"> - organizational philosophy - organizational objectives - financial analysis: <ul style="list-style-type: none"> - Vertical method <ul style="list-style-type: none"> - Financial reasons - Integral percentages - Critical point - Horizontal method <ul style="list-style-type: none"> - Tendencies - Percentage change - Installed capacity - Positioning in the market - Product analysis - Distribution channels - Competitiveness of sales force - Client portfolio behavior - Public perception - Identification of strengths and weaknesses.
<p>To determine competition positioning through the study of its competitive advantages, weaknesses, use of methods and techniques, in order to identify the corporation's opportunities in the market.</p>	<p>Students deliver the competition analysis including:</p> <ul style="list-style-type: none"> - participation in the market - positioning in the market - Competitive and comparative advantages matrix: <ul style="list-style-type: none"> - Price - Product quality - Service quality - Distribution channels - Delivery time - Advertising - Payment terms - After-sales service - Analysis and interpretation of results - Opportunity identification.


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Ability	Performance Criteria
To perform national and international market research through an analysis of environment and the use of quantitative and qualitative methods, for commercial decision making.	Students present a report of markets research including: <ul style="list-style-type: none"> - Executive overview - Research statement (problem, objective, hypothesis, research methodology, technical proposal, instrument for information gathering) - Data gathering and management - Results analysis and interpretation - Conclusions and recommendations.
To formulate national and international business ideas through business projects methodology, in order to harness detected opportunities	Students present a draft at a profile level containing: <ul style="list-style-type: none"> Executive overview Definition of goods or service Market analysis Technical analysis: <ul style="list-style-type: none"> - Organizational - Legal - Production - Environmental impact Financial analysis Pre-feasibility analysis Conclusions
To elaborate sales programs based on sales projections and through resources analysis and strategies design, to achieve commercial goals.	Students elaborate a sales program containing: <ul style="list-style-type: none"> - projection - objectives - goals - strategies - budgets - activities timetable

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Author	Year	Title	City	Country	Editorial
Calvo Langarica, César	2012	<i>Análisis e interpretación de Estados Financieros</i>	Ciudad de México	México	Publicaciones Administrativas Contables Jurídicas ISBN: 9786077583530
García Colín, Juan	2013	<i>Contabilidad de Costos</i>	Ciudad de México	México	McGraw Hill ISBN: 9786071509390
Lara Flores, Elías y Lara Ramírez, Leticia	2015	<i>Primer curso de Contabilidad</i>	Ciudad de México	México	Trillas ISBN: 9786071727008
Ramírez Padilla, David Noel	2013	<i>Contabilidad Administrativa</i>	Ciudad de México	México	McGraw Hill ISBN: 9786071508454
Rodríguez Morales, Leopoldo	2012	<i>Análisis de Estados Financieros</i>	Ciudad de México	México	McGraw Hill ISBN: 9786071507396

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