


ASIGNATURA DE CONTABILIDAD BIS

1. Competences	To develop and manage a gastronomic concept through the diagnosis of culinary potential, menu engineering, representative Mexican and international cuisine, financial and strategic management tools, and applicable regulations to strengthen the gastronomic sector and contribute to the economic development of the area.
1. Term	Ninth
2. Theory hours	15
3. Practical hours	45
4. Total hours	60
5. Weekly hours	4
6. Objective	The student will elaborate the planning of utilities through the calculation of costs, point of equilibrium and operating budget for decision making in establishments of A and B.

LEARNING UNITS	Horas		
	Theoretical	Practical	Total
I. Accounting operations	10	30	40
II. Production and sales cost statement	5	15	20
Total	15	45	60


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LEARNING UNITS

1. Learning Unit	I. Accounting operations
2. Theoretical Hours	10
3. Practical Hours	30
4. Total	40
5. Objective	The student will integrate financial statements for decision-making in companies in the gastronomic industry.


Topic	knowledge	Skills	Values
Accounting fundamentals	Distinguish the types of accounting: - Financial - Administrative - Cost Understand the importance of accounting in companies in the gastronomic sector. Describe financial markets and their impact on companies in the gastronomic sector.		Analytical Systematic Critical thinking Responsibility Discipline Organized objective Respect Honest Assertive

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Topic	knowledge	Skills	Values
Double entry	<p>Define the concept of double entry</p> <p>Distinguish the accounts that make up account catalogs and their nature:</p> <ul style="list-style-type: none"> - asset accounts - liability accounts - capital accounts - income accounts - expense accounts <p>Explain the rules of the debit and the credit.</p>	<p>Make debit and credit movements in the accounts according to their nature.</p>	<p>Analytical</p> <p>Systematic</p> <p>Critical thinking</p> <p>Responsibility</p> <p>Discipline</p> <p>Organized</p> <p>objective</p> <p>Respect</p> <p>Honest</p> <p>Assertive</p>
Income statement	<p>Distinguish the concept and characteristics of the Income Statement</p> <p>Describe the accounts that make up the Income Statement and their integration procedure.</p> <p>Identify the structure of the Income Statement:</p> <ul style="list-style-type: none"> -Heading: company name, name of financial statement and period - Body - Signatures 	<p>Integrate Income Statements from the balances in the accounts</p>	<p>Analytical</p> <p>Systematic</p> <p>Critical thinking</p> <p>Responsibility</p> <p>Discipline</p> <p>Organized</p> <p>objective</p> <p>I respect</p> <p>Honest</p> <p>Assertive</p>

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Topic	knowledge	Skills	Values
Statement of financial position	<p>Describe the concept, importance and objective of the statement of financial position.</p> <p>Explain the accounts of the Statement of Financial Position and its integration procedure.</p> <p>Identify the structure of the Statement of Financial Position:</p> <ul style="list-style-type: none"> - Header: company name, name of financial statement and date. - Body - Foot of the balance 	Integrate Statements of Financial Position from the balance of the accounts.	Analytical Systematic Critical thinking Responsibility Discipline Organized objective Respect Honest Assertive

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EVALUATION PROCESS

Learning Outcome	Learning Process	Evaluation tools and instruments
<p>From a practical case of the tourism sector, prepare a report that contains:</p> <ul style="list-style-type: none"> - Accounting records - Determination of final balances -Statement of income -State of Financial Position - Conclusions 	<ol style="list-style-type: none"> 1. Understand the concept, purpose, types, and importance of accounting 2. Understand the concept of double entry, the accounts that make up an accounting catalog and the rules of charge and credit. 3. Identify the income statement accounts and the integration procedure. 4. Identify the accounts of the statement of financial position and the integration procedure. 	<p>Practical exercises Checklist</p>

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TEACHING-LEARNING PROCESS

Methods and teaching techniques	Media and teaching materials
Problem solving Case analysis Practical exercises	Computer Printed material Video projector Internet

LEARNING SPACE

Classroom/virtual classroom	Languages Lab/Work shop	Company
X		


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LEARNING UNITS

1. Learning Unit	II. Production and sales cost statement
2. Theoretical Hours	5
3. Practical Hours	15
4. Total	20
5. Objective	The student will determine the equilibrium point, price and the changes in the variables for profit planning.

Topic	knowledge	Skills	Values
Statement of cost of production and cost of sales	<p>Define the concept of structure and profit of the statement of cost of production and cost of sales</p> <p>Describe the accounts that make up the statement of production costs and sales costs, as well as their classification in gastronomic companies.</p> <p>Describe the procedure for determining the cost of production and the cost of sales in a period, as well as the procedure for preparing the corresponding financial statement.</p>	Prepare statements of cost of production and cost of sales of gastronomic companies.	Analytical Systematic Critical thinking Responsibility Discipline Organized Proactive objective respect Ethical Assertive Teamwork Work under pressure Efficient

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Topic	knowledge	Skills	Values
Operating budget	<p>Identify the concept of budget.</p> <p>Explain the concept of operating budget and its classification.</p> <p>Explain the calculation procedure for:</p> <ul style="list-style-type: none"> - Sales budget - Production budget - Budget of raw material - Labor Budget - Budget of operating expenses - Cost of sales budget. 	Prepare operating budgets for A and B establishments.	<p>Analytical</p> <p>Systematic</p> <p>Critical thinking</p> <p>Responsibility</p> <p>Discipline</p> <p>Organized</p> <p>Proactive</p> <p>objective</p> <p>Respect</p> <p>Ethical</p> <p>Assertive</p> <p>Teamwork</p> <p>Work under pressure</p> <p>Efficient</p>

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EVALUATION PROCESS

Learning Outcome	Learning Process	Assessment Instruments
<p>Based on a practical case of the gastronomic sector and using an electronic spreadsheet, present a report that contains:</p> <ul style="list-style-type: none">• Statement of cost of production and sales• Operating budget	<ol style="list-style-type: none">1. Understand the concept, importance and utility of the cost of production and sales statement, as well as its relationship with practical financial statements.2. Analyze the procedure for calculating and preparing the statement of cost of production and sale.3. Identify the characteristics and differences between the manufacturing industry, the commercial company and the gastronomic companies.4. Understand the planning procedure and budgeting.	<p>Practical exercises Checklist</p>

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CAPABILITIES DERIVED FROM THE PROFESSIONAL COMPETENCES WHICH CONTRIBUTE TO THE SUBJECT

Capability	Performance Criteria
<p>Diagnose human, material, technical and financial resources through the analysis of positions and functionality of the equipment, basic financial statements, and applicable regulations to determine and optimize resources.</p>	<p>Prepare the diagnosis of the resources and integrate the report with the following:</p> <p>A) Human Resources:</p> <ul style="list-style-type: none"> - Job analysis: functions, skills, abilities, aptitude, attitude and job profile - Diagnosis of training needs <p>B) Material resources:</p> <ul style="list-style-type: none"> - Inventories of facilities, equipment and raw materials: use, handling, usefulness and probable life. <p>C) Financial Resources:</p> <ul style="list-style-type: none"> - Cost analysis of: production and operation - Basic financial statements: internal controls of the functional areas <p>D) Technical Resources:</p> <ul style="list-style-type: none"> -Software -The establishment's menu -Inventories -Process engineering <p>E) Applicable regulations:</p> <ul style="list-style-type: none"> -License and operating permits.

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Capability	Performance Criteria
<p>Plan human, material, technical and financial resources considering the diagnosis of resource needs, applicable regulations, strategic planning tools and organizational development, as well as the preparation of budgets and indicators, for the fulfillment of the organization's objectives.</p>	<p>Prepare the planning and integrate a report with the following:</p> <p>A) Organizational philosophy</p> <p>B) Objectives: operational, tactical and strategic.</p> <p>C) Plans and programs of the functional areas: lines of action, contingencies, and critical control points:</p> <ul style="list-style-type: none"> - human resources: induction and training of personnel - Material resources: purchases, supplies, infrastructure, and preventive and corrective maintenance - financial resources: income and expenditure budgets and projections <p>D) Process engineering:</p> <p>I. Operational manuals for kitchen, warehouse, purchasing, customer service area, bar, comptroller's office and administration:</p> <ul style="list-style-type: none"> - Functions, objectives, scope and responsible unit - Organizational structure of the areas - Regulatory framework - Functional areas - Times and movements of the areas - Flow diagrams of the areas: kitchen, warehouse, shopping, dining room, bar, comptroller, and administration - Schedule of activities - Applicable formats - Establish critical control points <p>E) Checklists of functional areas.</p> <p>F) Establish indicators of the functional areas:</p> <ul style="list-style-type: none"> - Production - Performance - Quality

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REFERENCES

Author	Year	Title	City	Country	Editorial
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
Guajardo Cantú, Gerardo	2012	<i>Contabilidad para no contadores</i>	Ciudad de México	México	Mc Graw Hill Educación ISBN: 9789701069387
Pacheco Coello, Carlos Enrique	2015	<i>Presupuestos un enfoque gerencial primera edición</i>	Ciudad de México	México	Instituto mexicano de contadores
Arredondo González, Ma Magdalena	2015	<i>Contabilidad y análisis de costos Segunda edición</i>	Ciudad de México	México	Patria

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