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| Code | CON213 | Prerequisites | None |
| Name | Accounting Basics | Co-requisites | None |

| Credits | Contact Hours |
|---------------------------|---------------|
| 02 | |
| Categorization of credits | |
| Math and basic science | |
| Engineering topic | |
| Other | X |

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| Coordinator's name | Wilkerson Reyes |
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| Text book |
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| Other supplemental materials |
| <p>Cagua, I. (Israel Cagua Daza) (2015, 15 December) Nature of the accounts (video) R Recovered at: https://www.youtube.com/watch?v=_2_uwu_4X3I</p> <p>Cid, R. (Roberto Cid) (2013, 10 November). Calculation and interpretation of reasons Financial (video) Recovered at: https://www.youtube.com/watch?v=3DoxBIUAouY</p> <p>Sure, Peru. (2014, February 10) What is accounting? (video) Recovered at: https://www.youtube.com/watch?v=ugxCocs75zE</p> <p>Contabilizalo.com (2015, April 9) What are IAS-IFRSs (video) Recovered in: a. https://www.youtube.com/watch?v=7UECb-V96Rc</p> <p>Déniz Mayor, J.J. (2008). Fundamentals of financial accounting: theory and practice. Innovate, 18(31), 149-150.</p> <p>Guajardo, G. & Andrade, N (2013). Financial Accounting (6th edition). Mexico: McGraw-Hill.</p> <p>Hornrgren, C & Harrison, W (2010). Accounting (8th edition). Mexico: Pearson</p> <p>Inatvonline consultancy (2016, January 21) Principles of accounting (video) Recovered at: https://www.youtube.com/watch?v=CDQVoYc7RJM.</p> <p>Irarrázabal, A. (2014). Accounting: basics and uses. UC Editions.</p> <p>Montesinos, V. (2017). Basics of financial accounting. Comercial Grupo ANAYA, S.A.</p> <p>Warren, C & Reeve, J (2016). Financial Accounting (14th edition). Mexico: Cengage-learning</p> <p>Rusbel 1507. (2015, October 12) What is accounting? (video) Recovered at: https://www.youtube.com/watch?v=sPdieP7EEhI</p> <p>Rodríguez R. (2012, January 19) Catalog of accounts (video) Recovered in: https://www.youtube.com/watch?v=RDF2PW087Uw</p> |

| Description |
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Through the subject Accounting Fundamentals students will learn the general aspects of the different stages of accounting and preparation of the accounting cycle, as well as the fundamentals of the accounting equation. They will master the criteria of records of assets, liabilities, capital, income, costs and expenses to construct the financial statements of service and commercial companies and with this determine the utility or loss of a given period, by analyzing and recording transactions in the different accounting books.

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| Type of course | Required <input checked="" type="checkbox"/> Elective <input type="checkbox"/> |
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| Specific goals for the course | |
|-------------------------------|--|
| Outcomes of instruction | <p>EG1. Evaluates and interprets information, especially accounting information, in order to advise the management of companies, organizations and individuals in decision making, based on the national and international parameters in force.</p> <p>EG2. It conducts deep and multidimensional analyzes to infer changes and create financial solutions to possible changes or upcoming crises that fit the company or organization in which it operates.</p> |
| Student outcomes | CG1. Analyzes, synthesizes and manages financial, administrative and fiscal information based on current national and international accounting principles and regulations. |

| Topics |
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| Unit I. Accounting Basics Unit II. Accounting Record Unit III. Accounting Cycle for Service Bureaus Unit IV. Accounting cycle for commercial enterprises Unit V. Financial Reasons |