



## Fundamentals of Finance (2011-2012)

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## General Information

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*Learning is finding out what you already know. Doing is demonstrating that you know it. Teaching is reminding others that they know it as well as you do. We are all learners, doers, and teachers. Richard David Bach*

### Faculty

Professor: Carmen Aranda ([maranda@unav.es](mailto:maranda@unav.es))

Office: 2880

Teacher Assistant: Guillermo Pérez ([gperez.1@alumni.unav.es](mailto:gperez.1@alumni.unav.es))

Office: 1830

### General information

Course credits: 6 ECTS (European Credit Transfer System)

Undergraduate degree (s): First year of Business Administration, Economics and Double Degree

Semester: First

Type of course (basic, compulsory, optional): Basic

Department: Business

Teaching hours, classroom: uploaded in the Schools web page

There are no prerequisites for taking this course.

## Course objectives and competences

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**Objectives:** The aim of this course is to provide the students with a sound introduction to the uses of mathematics in business and personal finance applications.

The student should be able to:

- Set out and solve problems and real cases with simple interest, compound interest and annuities.
- Know the financial vocabulary both in English and Spanish.

Taking this course will help students acquire the following **competences** and skills:

- Improve logical reasoning.
- Improve analytical and synthesis skills.
- Improve autonomous learning skills.
- Improve work-time organization.
- Improve work-team abilities.

Emphasized **learning outcomes** from the study of this module are:

- Be able to solve problems with simple and compound interest, as well as with annuities.
- Be able to apply it to real life situations such as home-loans, bonds and capital budgeting decisions.



## Methodology

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This course combines theoretical lectures and practical classes. In order to prepare the theoretical classes, students will have to read in advance the mandatory readings. For the practical classes, students will have to prepare the problem sets at home before class starts. In addition, they will have to do the reports and hand them in on time. Both the detailed schedule of the course and all case material are available on ADI.

## Grading system

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### Grading system (out of 10 points)

- December announcement (total: 100% + 20% additional)
  1. Final examination: 45% (the minimum grade in the final to pass the course is 4 out of 10)
  2. Mid-term examination: 30%
  3. Cases: 25% (15% written reports; 10% oral presentation)

**Class Participation: additional 20%.** Questions answered in the theory sessions (1% per question answered up to a maximum of 10%), and problems solved on the blackboard in the practical sessions (1% per problem solved up to a maximum of 10%).

The final grade will be NO PRESENTADO NO SHOW UP if the final exam is missed. Any attempt to cheat will be severely penalized.

You are required to complete a total of 2 exams. All exams are closed-book, in-class, and will consist of between five and eight problems students will have to set out and solve (examples of prior exams are available on ADI). No electronic devices will be allowed.

In addition, they will be group work. Specifically, students, alphabetically grouped, will have to solve two cases and will have to submit two reports (hard copy, two pages maximum length, 1,250 words) to the teacher assistant during the first practical class of the second and third week of November. Cases will be uploaded on ADI one week before the deadlines. Cases will be orally presented the third and fourth week of November. The schedule for the presentations will be available on ADI by the 15<sup>th</sup> of November.

- June announcement:

Examination: 70% . The rest of the percentage comes from cases and quizzes in the December announcement.



## Code of Conduct

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- Punctuality is required at all times. Students must be on time for classes.
- Students should not enter or leave class once the class is started, without the professor's permission.
- There is no talking, socializing, or disruption of class (Classes can be fun, but you are here to learn and so is the student next to you). Specifically, no mobile phones, PDAs and Blackberries are allowed in class.
- No food or drink is allowed in class.

## Course Outline

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### **Chapter 1: The time value of money**

- 1.1. The time value of money
- 1.2. Interest accumulation. Compound interest versus simple interest
- 1.3. The frequency of compounding
- 1.4. The role of effective rates in decision making
- 1.5. Simple discount versus simple interest

### **Chapter 2: Multiple cash flow: how to value them?**

- 2.1. Level cash flows: annuities and perpetuities
- 2.2. Cash flows that grow at a constant rate

### **Chapter 3: Applications**

- 3.1. home-loans (mortgages)
- 3.2. The valuation of bonds
- 3.3. Capital budgeting decisions.

## Bibliography

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T.J. Biehler (2008) The mathematics of money. Math for Business and Personal Finance McGraw-Hill Higher Education,. (Avalible at the library)

J.E. Rogers, Haney B. F (2000). Mathematics of Business Pearson Prentice Hall

Samuel A. Broverman, Mathematics of investment and credit ACTEX Academic series, 5<sup>th</sup> edition (2008).

Pilar Maynar (2008), La Economía de la Empresa en el espacio de educación superior, McGraw Hill.

Jesús M<sup>a</sup> Ruiz Amestoy, Matemática Financiera - Ejercicios resueltos, Ed. Centro de Formación del Banco de España.

Eduardo Pérez Gorostidi (2003), Introducción a la administración de empresas, Ed. Centro de Estudios Ramón Areces.

Eduardo Pérez Gorostidi, (2003) Prácticas de administración de empresas, Ed. Pirámide.

### Websites

<http://www.mhhe.com/biehler1e>

<http://www.studyfinance.com>

<http://www.teachmefinance.com/bondvaluation.html>

<http://ahe.com>

<http://www.investopedia.com>

<http://www.beanactuary.org/exams/exams/>



## Chapter 1:

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Mandatory readings:

**- For theoretical classes:**

o (to study before the class):

Book: T.J. Biehler (2008)

Chapter 1, sections 1.1, 1.2 and 1.4

Chapter 3, sections 3.1. and 3.2

Internet resources. [www. Teachmefinance.com/timevalueofmoney.html](http://www.Teachmefinance.com/timevalueofmoney.html)

o [Summary of concepts](#) and formulas (to study after the theoretical classes and before the practical classes).

**- For practical classes: [Problem set chapter 1](#)**

Additional material

o [Cases](#). Source. ADI

Jhons investment strategy

Ninas investment strtegy

Credit cards: non-annual interest rates.

Promissory notes

T-bills

Secondary sales of promissory notes

The power of the frequency of compounding

Exemples of APY/APR

o Readings: How to calculate the return of your investment. Source: [www.investopedia.com/articles](http://www.investopedia.com/articles)

## Chapter 2

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### Mandatory readings

#### - For theoretical classes:

o (to study before the class). The content of the book and the website is similar. It is enough to study one of the two references.

Book: T.J. Biehler (2008)

Chapter 4, sections 4.1, 4.2

<http://www.teachmefinance.com/annuities.html>

Calculating The Present And Future Value Of Annuities

Source: [www.investopedia.com/articles](http://www.investopedia.com/articles)

o [Summary of concepts](#) and formulas (to study after the theoretical classes and before the practical classes).

#### - For practical classes: [Problem set chapter 2](#)

## Chapter 3

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### Mandatory readings

#### - For theoretical classes:

o (to study before the class)

Mortgage loan from Wikipedia, sections 1 and 2.

<http://www.teachmefinance.com/bondvaluation.html>

Net Present Value from Wikipedia

#### - For practical classes: [Problem set chapter 3](#)

### Additional material.

o [Cases](#). Source. ADI

The present value of an annuity: the price of a house

Sinking funds

Amortization of a car loan

Fixed-rate mortgages: amortization tables (to be solved with excel)

## Office hours

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Professors: Carmen Aranda

[maranda@unav.es](mailto:maranda@unav.es)

Despacho 2880

office hours: Fridays from 11.00- 13.00

Teacher Assistant: Guillermo Pérez

[gperez.1@alumni.unav.es](mailto:gperez.1@alumni.unav.es)

office: 1830

Office hours: Mondays from 9.00 to 11.00



## Final exam revision dates

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I will be available in my office to show the final exam individually on the 22nd of december and the 9th of January. Please copy the following link on your navegador and write your name on the day and time that best fits your needs.

<https://docs.google.com/spreadsheet/ccc?key=0AtRPuZTYqP0TdJnTXRvdXZ4X1kzclh5Qzl1NkV4S2c>



## Contabilidad I (2011-2012)

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# PRESENTACIÓN

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En Contabilidad I se realiza una introducción en la materia de la contabilidad con un enfoque especial en la familiarización de los estudiantes con el Plan General de Contabilidad 2007.

**Créditos ECTS: 6**

**Curso: Primero**

**Cuatrimestre: Primero**

**Grados: ADE, Economía y Dobles licenciaturas**

**Idioma en que se imparte la asignatura: Castellano**

**Lugar de las tutorías: Despacho 2961. Profesor Silviu Glavan**

**Horario de las tutorías: Miércoles 16:00 - 18:00 horas**

**Coordinador de la asignatura: Silviu Glavan (sglavan@unav.es)**

## OBJETIVOS

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Contabilidad I es la primera parte de la materia de Contabilidad Financiera impartida en el primer curso de la Facultad de Ciencias Económicas y Empresariales de la Universidad de Navarra. En esta primera parte se pretende que los alumnos, que no teniendo nociones previas de Contabilidad, consigan al final del cuatrimestre un nivel básico y general de conocimientos contables. Con esta finalidad, el programa de la primera parte, queda dividido en dos grandes bloques: "Fundamentos de la Contabilidad", y "La Información Contable: enfoque global". El primer bloque estudia los elementos que configuran la Contabilidad como sistema de información y forma de lenguaje. El segundo bloque plantea la necesidad de la planificación y organización de la información contable, para pasar a estudiar el Plan General de Contabilidad y el registro de la información contable ajustada a dicho Plan. Las competencias definidas en los grados de Administración de Empresas y Economía, y que se corresponden de forma directa con el contenido, metodología y evaluación seguida en esta asignatura son las siguientes:

### Competencias del Título:

1. Alimentar la sensibilidad hacia los problemas éticos, sociales y medioambientales de los asuntos empresariales.
2. Desarrollo del razonamiento lógico.
3. Capacidad de análisis y síntesis de las problemáticas abordadas.
4. Motivación y superación.
5. Sentido de la responsabilidad y del esfuerzo.
6. Capacidad de comunicación oral.
7. Capacidad de trabajo en equipo.
8. Capacidad crítica y autocrítica.
9. Planificación de tareas y gestión del tiempo.
10. Puntualidad y ética en el trabajo.
11. Capacidad de aprendizaje autónomo.

### Competencias específicas:

1. Conocer en profundidad el Plan General Contable.
2. Ser capaz de analizar la situación económico-financiera de cualquier empresa utilizando las cuentas anuales.
3. Obtener un conocimiento teórico-práctico del funcionamiento de la empresa
4. Desarrollar casos prácticos.

De entre estas competencias, cabe destacar que la asignatura permitirá al alumno estudiar el Plan General de Contabilidad 2007 y el registro de la información contable ajustada a dicho Plan.



# METODOLOGÍA

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## 1. Actividades presenciales:

- a. Clases teóricas: 24 horas. En estas clases, el profesor explica los fundamentos teóricos sobre los que se asienta la contabilidad.
- b. Clases prácticas: 24 horas. En las clases prácticas los alumnos estarán organizados en varios subgrupos y tendrán que trabajar en grupos dentro y fuera de clase. En las clases prácticas el profesor trabajará de la siguiente forma:
  - i. En la primera parte los alumnos interactúan con el profesor para intentar ofrecer una solución a los problemas planteados.
  - ii. En la segunda parte el profesor explica la solución de los problemas. Es importante que el profesor cuelgue en ADI el enunciado de los problemas y la solución.
- c. Exámenes parcial y final: 6 horas.

## 2. Actividades no presenciales:

El alumno dedicará unas 90 horas a entender los conceptos explicados en las clases del profesor, y preparar los ejercicios y trabajos de la asignatura.



## EVALUACIÓN

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La calificación final de la asignatura se calculará con la media ponderada obtenida entre las siguientes notas:

- Valoración de los ejercicios individuales y en grupo (pruebas sorpresa): 15%
- Examen parcial: 25%
- Examen final: 60%

En convocatoria extraordinaria:

- Valoración de los ejercicios individuales y en grupo (de la evaluación ordinaria): 11,25%
- Examen parcial: 18,75%
- Examen final: 70%

# TEMARIO

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## TEMA 1: LA CONTABILIDAD

1. Concepto de contabilidad
2. Contabilidad Financiera
3. Contabilidad y Patrimonio
4. Proceso económico y proceso contable

## TEMA 2: LA PARTIDA DOBLE

1. Introducción
2. El método de la partida doble
3. Principio fundamental del método de la partida doble
4. Reglas de funcionamiento necesarias para que se cumpla el principio fundamental del método de la partida doble
5. El ciclo y los instrumentos contables

## TEMA 3: FUNCIONAMIENTO DE LAS CUENTAS

1. Introducción
2. Cuentas administrativas
3. Cuentas especulativas
4. Cuentas de diferencias y cuentas de gastos e ingresos

## **TEMA 4: NORMALIZACIÓN CONTABLE**

- 1. Introducción**
- 2. Concepto de normalización contable**
- 3. Estructura del Plan General de Contabilidad español**
- 4. Los principios contables**
- 5. El cuadro de cuentas: organización**

## **TEMA 5: REPRESENTACIÓN NORMALIZADA DEL PROCESO ECONÓMICO: DESARROLLO DEL CICLO CONTABLE CON EL PLAN GENERAL DE CONTABILIDAD ESPAÑOL I**

- 1. El proceso contable como reflejo del proceso económico**
- 2. Apertura de la contabilidad**
- 3. Representación de las transacciones**

## **TEMA 6: REPRESENTACIÓN NORMALIZADA DEL PROCESO ECONÓMICO: DESARROLLO DEL CICLO CONTABLE CON EL PLAN GENERAL DE CONTABILIDAD ESPAÑOL II**

- 1. Determinación del resultado de período**
- 2. Cierre de la contabilidad**

## **TEMA 7: PRESENTACIÓN DE LOS ESTADOS CONTABLES**

- 1. Introducción**
- 2. El balance de situación**
- 3. La cuenta de pérdidas y ganancias**
- 4. La memoria**



Universidad  
de Navarra

**MATERIAL NECESARIO PARA SEGUIR LAS CLASES: TEXTO DEL PLAN GENERAL DE CONTABILIDAD APROBADO POR EL REAL DECRETO 1514/2007, DE 16 DE NOVIEMBRE.**



## BIBLIOGRAFÍA

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### Libros:

#### **Básico:**

- Alfonso López, J. L., Acedo Gallardo, F., López Espinosa, G. y Mollá Cots, S. (2009): La Contabilidad Financiera. Guía Pedagógica adaptada al Plan General de Contabilidad 2007. Editorial Aranzadi - Thomson Reuters.

#### **Complementario:**

- López Espinosa, G., Acedo Gallardo, F., Alfonso López, J.L., Forner Rodríguez, C., Garrido Miralles, P., Iborra Torregrosa, V., Iñiguez Sánchez, R., Izquierdo Martín, D., López Alberts, H., Poveda Fuentes, P., Ragué Santos de La Madrid, J., Torres Sempere, J. y Vaelló Sebastián, T. (2008): Fundamentos Teóricos y Prácticos del Nuevo Plan General Contable. Editorial Aranzadi - Thomson Reuters.

### Revistas interesantes:

- Revista de derecho de sociedades.
- Partida Doble.

### Textos legales:

- Plan General de Contabilidad aprobado mediante REAL DECRETO 1514/2007, de 16 de noviembre.
- LEY 16/2007, de 4 de julio, de reforma y adaptación de la legislación mercantil en materia contable para su armonización internacional con base en la normativa de la Unión Europea.



## CUADRO DOCENTE

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Silviu Glavan ([sglavan@unav.es](mailto:sglavan@unav.es)). Coordinador.

José Luis Alfonso ([jl.alfonso@uam.es](mailto:jl.alfonso@uam.es)).

Jesús Alonso ([jesusalonso24@yahoo.es](mailto:jesusalonso24@yahoo.es)).



## Principles of Microeconomics (2011-2012)

[Principles of Microeconomics \(English\): Details](#)

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[Principles of Microeconomics \(English\): Detailed Syllabus](#)

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## **Principles of Microeconomics (English): Details**

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**Course Instructor:** Dr. Anuj Joshua Mathew

[amathew@unav.es](mailto:amathew@unav.es) ( 948 425600 / 2367)

**Office 2970**

**OFFICE HOURS:**

Monday 1030 - 1130

Thursday 1230 - 1400

**Course Assistant(s):**

Ms. Angela Moreno

[amoreno.18@alumni.unav.es](mailto:amoreno.18@alumni.unav.es)

**Office Hour:** -----

# Principles of Microeconomics (English): Course Information

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## MODULE AIMS AND OBJECTIVES

There are no pre-requisites to taking this module and in particular there is no assumption of any prior knowledge of economics. For those who have taken A-level economics or any other version of economics some of the module content will appear familiar to you. However, the methods of analysis and the approach to teaching will quite probably be very different to anything experienced before and thus it is very important that good personal lecture notes are made during lectures, essays are thoughtfully written, problem sets solved individually and background reading is undertaken. If not, then a degree level of understanding of the material will not be achieved.

### **The main aims for this module are:**

To understand and to discern the fundamental economic problems from a microeconomic point of view

To provide a sound basis in the fundamentals of micro-economics and their application to both theoretical and real world situations.

To develop analytical skills using the major methods of mathematics and diagrams.

To engender the ability to communicate and report findings, particularly via essays, presentations and problem sets.

### **The objectives of the subject are**

Emphasized learning outcomes from the study of this module are such that students will be able to:

Demonstrate a broad knowledge of core areas of economics

Reason logically and work analytically

Justify conclusions using economic arguments with appropriate rigour

Communicate effectively

## **METHODOLOGY**

A range of different teaching methods are employed to develop means for students to gain an understanding of the material and that opportunities for students to show their analytical and discursive skills exist. The methods used are:

- **Lecture**

*Two-four hours of lectures per week*<sup>[1]</sup>

These will provide the basic information in each topic area and will form the foundation for further reading and analysis on an individual basis. Lecture notes and further materials will be provided on the ADI

- **Tutorials**

*Tutorial session once in every week, except for the initial 2 weeks*<sup>[2]</sup>. Tutorial sessions are **compulsory**.

**The tutorial sessions will discuss the numerical problems related to the lecture** with additional tutorial work and/or exercises where necessary. Tutors will guide students on style, content and analysis to ensure that the students understanding of the application of the concepts are good. The onus is on students to provide the input in tutorials, including more questions to be discussed during the tutorials.

- **Background Reading**

While lectures will cover a great deal of material, it is essential that students read around and beyond the material presented there. This again ensures a solid basis is built up for the material covered in Years Two and Three and will normally provide a very good examination grade at the end of the module. Getting into the *habit* of doing background reading is vital and the earlier this can be achieved the better.

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[1] For the topics covered in each week, refer to the course Schedule

[2] For the exact schedule of the tutorials, refer to the course calendar.

## **MODULE ASSESSMENT**

There are three compulsory elements to the assessment for the module:

- 2 periodic take-home exams comprising 7.5% each of the final assessment for the module
  - The take-home exams would be challenging and demanding where the students are expected to formulate the application of the theoretical concepts in problems.
  - Deadlines would be set for each take-home exams and the following tutorial sessions would discuss the answers of these exams.
- An approximate 2 hour Mid-semester examination (comprising short, long and essay questions) held during the 3<sup>rd</sup> week of November comprising 25% of the final assessment for the module

An approximate 2 hour final examination (comprising short, long and essay questions) in December comprising 60% of the final assessment for the module.

## **MODULE TEXTS**

The reading list this year focuses on one core text and two supplementary texts. The module will draw mostly on the following text:

Mankiw. G and Taylor. M.P: *Economics*, Thomson Printing, 5th edition

For those wishing to take a more mathematical route through the material:

Nicholson, W. (2005), *Microeconomic Theory*, Dryden Press 9e

Morgan, C.W., Katz, M.L. and Rosen, H.S. (2005), *Microeconomics*, McGraw-Hill

Finally, for those with no prior experience of economics, the following will be a good starting point before reading the other texts:

Begg, D., Fischer, S. and Dornbusch, R. (2005), *Economics*, 8e McGraw-Hill

References for each will be given in each section of the module along with any relevant journal articles, newspaper cuttings or periodical pieces. It is essential that students read as widely, and deeply, as possible for all modules including this one. There exists a wide range of textbooks to which you may refer with the

proviso that they are not the texts used at A-level (such as Nevin, Stanlake, Harvey, KeyNotes etc.). Students are also strongly encouraged to read beyond textbooks. In particular, journals such as *The Economist* , and newspapers such as *The Financial Times* will form an essential part of the broadening of student horizons.

In addition a number of texts exist to help you develop your writing skills including:

Barrass, R. (1995) *Students Must Write*, Routledge.

Cottrell, S. (2005) *Critical Thinking Skills* , Palgrave Study Guides.

Greetham, B. (2001) *How to Write Better Essays* , Palgrave Study Guides.

Neugeboren, R. (2005) *The Student's Guide to Writing Economics*, Routledge.

Phelan, P. and Reynolds, P. (1996) *Argument and Evidence: Critical analysis for the social sciences*, Routledge.

# **Principles of Microeconomics (English); Detailed Syllabus**

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**DETAILED SYLLABUS** (\*The letters MW are used as a short-hand notation for the textbook ECONOMICS by Gregory Mankiw and Mark P. Taylor (edn. 2006, Thomson Learning)).

## **PART I: INTRODUCTION**

### **Topic 1: Introduction ((MW, Chapter 1)**

- 1.1 What is Economics?
- 1.2 What questions does Economics tackle?
- 1.3 Ten Basic Principles of Economics
  - 1.3.1 How people make decisions
  - 1.3.2 How people interact with each other
  - 1.3.3 Which forces affect the economy as a whole

### **Topic 2: Thinking like an Economist (MW, Chapter 2)**

- 2.1 How Economists apply the methods of Science
- 2.2 Assumptions & Models
- 2.3 Circular Flow & Production Possibility Frontier
- 2.4 Micro & Macro- Economics
- 2.5 Positive & Normative Analysis

## **PART II: SUPPLY AND DEMAND: HOW MARKETS WORK**

### **Topic 3: Market forces of Supply and Demand (MW, Chapter 4)**

- 3.1 Markets & Competition
- 3.2 Demand
  - 3.2.1 Demand Curve
  - 3.2.2 Market demand versus individual demand
  - 3.2.3 Shifts in demand curve
- 3.3 Supply
  - 3.3.1 Supply Curve
  - 3.3.2 Market Supply versus individual Supply
  - 3.3.3 Shifts in supply curve

### 3.4 Demand & Supply

#### 3.4.1 Equilibrium

### **Topic 4: Elasticity & its Application (MW, Chapter 5)**

#### 4.1 Elasticity of Demand

##### 4.1.1 Price Elasticity of Demand & Determinants

##### 4.1.2 Computing the Price Elasticity of Demand

##### 4.1.3 Total revenue & Price Elasticity of Demand

##### 4.1.4 Other demand Elasticities

#### 4.2 Elasticity of Supply

##### 4.2.1 Price Elasticity of Supply & its determinants

##### 4.2.2 Computing Price Elasticity of Supply

### **Topic 5: Supply, Demand & Government Policies (MW, Chapter 6)**

#### 5.1 Controls on Prices

##### 5.1.1 Price Floors

##### 5.1.2 Price Ceilings

#### 5.2 Taxes

##### 5.2.1 Tax on Buyers

##### 5.2.2 Tax on Sellers

#### 5.3 Elasticity and tax incidence

### **Topic 6: Welfare: Consumers, Producers & Market Efficiency (MW, Chapter 7)**

#### 6.1 Consumer Surplus

#### 6.2 Producer Surplus

#### 6.3 Market Efficiency

##### 6.3.1 Market Equilibrium

##### 6.3.2 Market Failure

### **Topic 7: The Cost of Taxation (MW, Chapter 8)**

#### 7.1 Tax & Economic Well being

7.1. 1. Welfare of Buyers & Sellers

7.2 Deadweight Loss

7.3 Deadweight Loss, Tax Revenue & Tax Rate

7.3.1 Laffer Curve

7.3.2 Market Failure

## **PART III: THEORY OF CONSUMER CHOICE**

### **Topic 8: Consumer Choice (MW, Chapter 21)**

8.1 Consumption Surfaces

8.2 Deriving Indifference Curves

8.3 Budget Constraints Derived

8.4 Consumer's Optimum

8.5 Income Consumption Curve

8.7 Deriving Demand Curve

## **PART IV: FIRM BEHAVIOUR & ORGANIZATION OF INDUSTRY**

### **Topic 9: Firm Behavior: Production (MW, Chapter 13)**

9.1 Production

9.1.1 Law of Diminishing Marginal Returns

9.1.2 Average, Marginal & Total Product

9.2 Production Cost

9.2.1 Average, Marginal & Total Cost

9.2.2 Cost in the Short and Long Run

9.2.3 Economies & diseconomies of Scale

### **Topic 10: Firm Behavior: In Competitive Markets (MW, Chapter 14)**

10.1 Competitive Market

10.1.1 Profit Maximization

10.2 Shut Down & Exit

10.2.1 Firm's Short Run Decision to Shut Down

10.2.2 Firms Long Run Decision to Exit

10.4 Measuring Profit

10.5 The Supply Curves in a Competitive Market

10.6 Firms and Zero Profit

10.7 Shift in Demand in Short and Long Run

10.7.1 Long Run Supply Sloping Upwards

**Topic 11: Monopoly (MW, Chapter 15)**

11.1 Characteristics

11.2 Monopoly and Perfect Competition

11.3 Determination of Output

11.4 Long Run Equilibrium

11.5 Price Discrimination

**Topic 12: Oligopoly (MW, Chapter 16)**

12.1 Assumptions of Oligopoly

12.2 Original Cournot Model

12.2.1 Dominant Firm Leadership

12.2.2 Cartels

12.3 Bertrand Model

12.4 Game Theory

12.4.1 Prisoner's Dilemma

12.4.2 Rules, Strategies & Pay-offs

12.4.3 Dominant Strategy

12.4.4 Nash Equilibrium

**Topic 13: Monopolistic Competition (MW, Chapter 17)**

13.1 Assumptions

13.2. Short run Equilibrium

13.3 Long run Equilibrium





## Principles of Microeconomics (English): Course Schedule and Dates

			Hours	Topics	Activity	Recommended Study Hours
	<i>Dates</i>					
<b>Week 1</b>	<u>September 1st</u>		2	1	Lecture	2
<b>Week 1</b>		2nd	2	2	Lecture	2
<b>Week 2</b>		8th	2	3	Lecture	2
<b>Week 2</b>		9th	1	1,2,3	Tutorial	2
<b>Week 3</b>		15th	2	4	Lecture	2
<b>Week 3</b>		16th	2	5	Lecture	2
<b>Week 4</b>		22nd	2	6	Lecture	2
<b>Week 4</b>		23rd	2	3,4,5,6	Tutorial	2
<b>Week 5</b>		29th	2	7,8	Lecture	2
<b>Week 5</b>		30th	2	4,5,6	Tutorial	2
<b>Week 6</b>	<b>October</b>					
<b>Week 6</b>						



<b>Week 7</b>		7th	1.5	8	Tutorial	2
Week 7		17th	2	1,2,3,4,5,6,7	MidSemester Exam	20
<b>Week 8</b>		14th	2	9,10	Lecture	2
<b>Week 8</b>		20th	2	10	Lecture	2
<b>Week 8</b>		22nd	2	11	Lecture	2
Week 9		27th	2	12	Lecture	2
<b>Week 9</b>		28th	2	13	Lecture, Publication of Problem Set 3	2+5
<b>Week 10</b>	<u>November</u>	3rd	2	Problem Set 3	Tutorial Group 1	2
<b>Week 10</b>						
<b>Week 11</b>		5th	2	Problem Set 3	Tutorial Group 2	2
<b>Week 11</b>		11th	2	Problem Set 3	Tutorial Group 2	2
<b>Week 12</b>		12th	2	Problem Set 3	Tutorial Group 1	2
<b>Week 12</b>						
<b>Week 13</b>		24th	2	1,2,3,4,5,6,7, 8,9,10,11,12,13	REVISION	2



<b>Week 13</b>		25th	2			
<b>Week 14</b>	<u>December</u>	1st	2	All Topics	Final Exam	25
	<b>Total</b>		62			123



## Calculus I (2011-2012)

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## Presentation

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Calculus I is a first course in the calculus sequence. It is intended for economics, business administration students, and students of double degrees. Topics include a discussion of limits, derivatives, and their application to the analysis of a function, an overview of integration, basic techniques for integration, a variety of applications of integration, and analysis of convergence of series and sequences. In this course, students must acquire certain mathematical knowledge and skills that will constitute the background necessary for the understanding of the subsequent math and economics courses.

This subject is taught in Spanish and English. The coordinators for each group are:

English group: Yuliya Lovcha ([ylovcha@unav.es](mailto:ylovcha@unav.es))

Spanish group: Maria Castillo

### GENERAL INFORMATION

Department: Economics

Major: Economics and Business

Semester: First

Credits (ECTS): 6

Undergraduate degree(s): First year of ECO, ADE, IDE, IDM and double degrees in ECO/ADE and Law, GEL, GML.

Type of course (basic, compulsory, optional): Basic

Teaching hours: 4 hours per week, 13 weeks

Office hours: Wednesday, 14.00-16.00

Thursday, 14.00-16.00

## Objectives

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**Objectives:** The aim of this course is to provide students with certain mathematical knowledge and skills that will constitute the background necessary for the understanding of the subsequent math and economics courses.

Competences of the degree:

Taking this course will help students acquire the following **competences and skills:**

- improve logical reasoning
- improve analytical skills
- improve autonomous learning skills
- improve work-time organization
- improve work-team abilities

Competences of the subject:

Emphasized learning **outcomes** from the study of this course are:

- Understanding the concept of the limiting process, use algebra to compute limits, develop the understanding of continuity of a function in terms of limits, and apply limits to describe the asymptotic behavior of a function.
- To be able to apply and implement derivatives to solve problems: apply L'Hôpital's rule to compute limits; find minima and maxima, intervals of increasing and decreasing, concavity and convexity of a function.
- To be able to analyze functions, graphically, numerically, analytically, and verbally; study the local and global behavior of functions, applying limits and derivatives.
- To understand the meaning of the indefinite and definite integrals both as a limit of Riemann sums and as a net accumulation of a rate of change as applied to area or volume; compute integrals analytically, apply and implement integrals to solve problems.

## Methodology

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### 1. Classroom activities

a. Theory classes (32 hours): These will cover the most relevant aspects of the topics included in the program. The program is planned on 12 weeks (holidays and exam periods are not taken into account). At the beginning of each week students should download the documentation corresponding to that week from ADI. The documentation will include the program for the week, slides, and the list of the typical problems on the topic. Students must attend theory classes and read in advance the documentation supplied to them in ADI.

b. Practice classes (20 hours): Exercises from the list of typical problems provided through ADI will be resolved and discussed. Additionally, students will resolve other exercises proposed by professor. Students must attend these sessions, having studied the contents of the classes taught by the professor.

c. Midterm exam on the topics 2 though 4 (2 hours).

d. Final exam (2 hours).

### 2. Non-classroom activities

a. Personal/individual study (79 hours)

b. 3 groups take-home exams (15 hours). For each take-home exam, students will be randomly divided into groups of 5-7. Each group will get an exam that will be evaluated in one of the extra session.



## Program

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### 1. INTRODUCTION TO CALCULUS (1 week)

Properties of the absolute value. Radicals. Functions. Multiplication / Division of polynomials. Factoring. Solving equations and systems. Solving inequalities. Trigonometrics: important values on the unit-circle. Solving trig equations. Basic review: exponential and logarithm.

### 2. LIMITS AND CONTINUITY (3 weeks)

Introduction to the limits: informal definition of the limit. Cases of non-existence of the limit (Different behavior from the left and right-hand side of the point; Infinite values; Oscillation). Formal definition of the limit. One-sided limits. Infinite limits. Vertical asymptotes. Properties of the limits. Limit of a composite function. Limits of the trigonometric functions. Strategies for the computation of limits (Functions coinciding in all points except one; Sandwich theorem; Two special limits). Calculating the limit of a piecewise function. Indeterminate forms:  $k/0$ ,  $\infty/\infty$ ,  $\infty-\infty$ ,  $0/0$ ,  $0\cdot\infty$ ,  $1\cdot\infty$ ; Definition of continuity. Two types of discontinuity: removable and non-removable. Properties of the continuity. Intermediate value theorem

### 3. DERIVATIVES: CONCEPT AND COMPUTATION (2 weeks)

The tangent line problem. Derivation, definition. Lateral derivatives. Differentiability and Continuity. Derivative rules. Chain rule. Higher order derivatives. Derivatives of inverse functions. Implicit differentiation. Differentials. Linear approximations. L'Hopital rule

### 4. STUDY AND GRAPHICAL REPRESENTATION OF A FUNCTION (1 week)

Domain of the function. Symmetry. Periodicity. Intersections with the x-axis and y-axis. Asymptotes. Parabolic branches. Increase and decrease. Maxima and minima. Concavity and convexity. Inflection points.

### 5. INTEGRATION (3 weeks)

Concept, Indefinite integral. Properties of the indefinite integral. Fundamental formulas of integration. Integration by parts. Integration of rational functions. Integration of trigonometric functions. Integration by substitution or change of variable. Approximation of the area of a two-dimensional region. Definition of the definite integral. Properties of the definite integral. Fundamental theorem of calculus (the Barrows rule). Integral defined as a function. The second fundamental theorem of calculus. Improper integrals. Improper integrals with infinite discontinuities. Integration of even and odd functions. Area between a function and the x-axis. Area between two functions. Average function value theorem (mean value theorem)

### 6. SEQUENCES AND SERIES (2 weeks)

S e q u e n c e s :

Pattern recognition. Operations with sequences. Limit of a sequence. Properties of limits of sequences. Squeeze (the sandwich) theorem for sequences. Bounded monotone sequences. Infinite series and partial sums. Definition of a convergent and divergent series. Geometric series. Properties of infinite series. The n-th term divergence test. The integral test. The p-series and harmonic series. The comparison test. The limit comparison test. The alternating series test. Absolute and conditional convergence. The ratio test. The root test. Strategy to analyze convergence of a series. Summary on convergence.



## Evaluation

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The students final grade is broken down in the following way:

1. Groups take-home exams: 3 exams (at the end of the topics 2, 5, and 6), 10% of the final grade each one (30%)

Evaluation of the take-home exams (10 point):

Common part of the grade for each student from the group:

- i) Written version of the take-home exam (1 per group) - 4 points
- ii) One group question on the exams solution to one randomly chosen student from the group - 3 point

Individual part of the grade for each student from the group:

- i) One question on the exams solution - 3 points

Since the students do not know in advance who will be chosen for the group question, to get the maximum grade the best student of the group is interested to prepare the worst student of the group for the evaluation.

2. Midterm exam: 20% (middle of October)

3. Final exam: 50% (December)

4. Students can get up to 10 ( or up to 10%) additional points for the class participation



## Course materials

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1. Slides from ADI.
2. The textbook Calculus (8th ed., McGraw-Hill) by Larson, Hostetler and Edwards is available both in English and Spanish.
3. Free lecture notes provided by Paul Dawkins. I *strongly* advise you to get the notes from his web-site.
4. <http://www.vitutor.com/> in English and Spanish for the additional exercises.
5. [http://tutor-homework.com/Math\\_Help/Calculus.html](http://tutor-homework.com/Math_Help/Calculus.html) in English for the additional exercises and lecture notes.



## Important dates

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• September, 30 at 12:00 - to hand in (to the conserjería or to me in my office) the first take-home exam, the date of the exams evaluation will be announced\*

• October, 13-15 - Midterm exam

• October, 28 at 12:00 - to hand in (to the conserjería or to me in my office) the second take-home exam, the date of the exams evaluation will be announced\*

• November, 18 at 12:00 - to hand in (to the conserjería or to me in my office) the third take-home exam, the date of the exams evaluation will be announced\*

• December, 5-22 - Final exam

• June, 15-30 - Second-call exam



## Principles of Business Administration (ADE bilingüe) (2011-2012)

[Faculty](#)

[Course objectives](#)

[Course contents](#)

[Introduction](#)

[Methodology](#)

[Bibliography](#)

[Grading](#)



## Faculty

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Belén Goñi Alegre:

e-mail: [bgalegre@unav.es](mailto:bgalegre@unav.es)

- Student support hours: Wednesdays and Thursdays after class

Office number: 1901

Hugo Zarco Jasso:

- e-mail: [hzarco@unav.es](mailto:hzarco@unav.es)

- Student support hours: Wednesdays from 17:30 to 19:00hrs

Office number: 1941

## Course objectives

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Regarding specific skills and abilities associated to the attendance of this course, it is possible to highlight the following:

- To obtain theoretical and practical knowledge about the firm by focusing on business administration and decision-making, an introduction to market analysis, and a practical approach of fundamentals concerned with strategic planning, organization, and control activities.
- Ability to analyze the organizational structure of the firm, and some of its coordination-conflict issues related to departments/subsystems.
- To understand firm's problems from strategic management's point of view.
- Ability to analyze and develop case studies about companies.
- To know current economic, social, and technological trends in the design of objectives and strategies of the firm.

Regarding general skills and abilities:

1. Development of logical reasoning.
2. Ability to work in teams.
3. Activity planning and time management.
4. Capacity to develop autonomous learning.
5. To develop sensitivity about firm's ethical, social, and environmental issues.

Learning outcome:

- Design and examination of the strategic position of a given firm through written analyses.
- Identification of the objectives and strategic alternatives through and exam.
- Oral presentations related to team working activities.

## Course contents

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### PART I. BUSINESS ADMINISTRATION CONTEXT

TOPIC 1: INTRODUCTION TO THE FIRM

TOPIC 2: THEORIES ON THE FIRM AND THE MANAGER

### PART II. PLANNING

TOPIC 3: OBJECTIVES OF THE FIRM

TOPIC 4: BUSINESS DECISIONS

### PART III. ORGANIZATION

TOPIC 5: THE FUNCTION OF ORGANIZATION

TOPIC 6: ORGANIZATIONAL STRUCTURE

### PART IV. MANAGEMENT

TOPIC 7: AUTHORITY AND POWER

TOPIC 8: TRENDS IN BUSINESS MANAGEMENT

## Introduction

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Principles of Business Administration is a subject that provides students an introduction of basic concepts concerned with the firm. For this purpose, it is intended to make an introductory review of the management functions while highlighting important issues such as the nature of the firm, its environment, and associated tools for decision-making. This subject is taught in English.

Professors:

Belén Goñi Alegre ([bgalegre@unav.es](mailto:bgalegre@unav.es))

Hugo Zarco ([hzarco@unav.es](mailto:hzarco@unav.es)).

### **General information:**

**Semester:** Second

**Credits (ECTS):** 6

**Undergraduate degree (s):** First year of Business Administration, Economics and Double Degree

**Module:** Organization and Business Management

**Field:** Organization and Production

**Department:** Business

**School:** School of Economics and Business Administration

**Type of course** (basic, compulsory, optional): Basic



## Methodology

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### 1. Classroom activities:

- Professor classes (37 hours): These will cover the most relevant aspects of the topics included in the program. Students must attend class and read in advance the documentation supplied to them in ADI. Working skills are related to the objectives 1, 2, 3 and 5.
- Practice classes (22 hours): Exercises and case studies provided through ADI will be resolved and discussed. Students must attend these sessions, having studied the contents of the classes taught by the teacher. In some of these sessions students will be asked to solve an exercise (or a case) and deliver it. These mini-exams will be conducted without previous notice. Working skills are related to the objectives 3, 4 and 5.
- Tasks related to two different types of tasks (27 hours): The first one is related to developing a complete analysis of the firm and, on the other hand, several tasks concerned with the use of strategic simulation software. The latter task will be conducted in groups of students and will involve seven rounds in the use of a simulator. Working skills are related to the objectives 1, 2, 3, 4, and 5.
- Partial exam on the contents of topics 1 through 3 (2 hours).
- Final exam (3 hours).

### 2. Non-classroom activities:

The student will spend around 60 hours to study the course material, to understand the concepts explained in class, to apply them during exercises resolution, to prepare case studies, and finally, to prepare the exams.

### Distribution of working hours:

	<b>Hours</b>
Theory classes	37
Practice classes	22
Task related to a firm and the use of a simulator	27
Partial exam	2
Final exam	3
Personal/individual study	59
<b>TOTAL</b>	<b>150</b>

## Bibliography

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Ferrell, O.C., Hirt, G. Ferrell, L. (2006). *Business: A Changing World*. McGraw-Hill.

Besanko, D., Dranove, D., Shanley, M. and Shaefer, S. (2003). *Economics of Strategy*, John Wiley and Sons, Inc., Third Edition

Buller, P. F. and Schuler, R. S. (2006). *Managing Organizations and People*. Thomson Learning, Seventh Edition.

Certo, S. (1992). *Modern Management: Quality, Ethics and the Global Environment*. Allyn and Bacon, Fifth Edition

Daft, R.L., Kendrick, M., and Vershinina, N. (2010). *Management*. South-Western Cengage.

Daft, R. (2001). *Organization Theory and Design*. South-Western, Thomson Learning, Seventh Edition.

Ferrell, O. C., Hirt, G. Ferrell, L. (2006). *Business: A Changing World*. Fifth Edition, McGraw-Hill.

Mullins, L. (1996). *Management and Organizational Behavior*. Pitman Publishing, Fourth Edition.

Stewart Clegg, S., Kornberger, M. and Pitsis, T. (2005). *Managing and Organizations: An Introduction to Theory and Practice*. London; Thousand Oaks, CA: SAGE.

Stoner, J. A. and Freeman R. E. (1992). *Management*. Prentice Hall, Fifth Edition.

## Grading

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The final grade for the course will be determined by the weighted average obtained from the following notes:

December announcement:

1. Class participation, simulator-related tasks, and case study: 30%
2. Grade obtained in the partial exam: 25%
3. Final exam: 45%

June announcement:

1. Valuation of work done during the year: 30%
2. Final exam: 70%

In the announcement for June it will be allowed to deliver additional works to those performed during the course in order to increase the grade obtained in exercises and works. This grading rule will be applicable for both, regular and students that have repeated the course.



## Contabilidad II (2011-2012)

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## PRESENTACIÓN

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En Contabilidad II se estudian las Normas de Registro y Valoración del Plan General de Contabilidad con especial énfasis en la capacidad del alumno para interpretar los aspectos problemáticos de las mismas.

Créditos ECTS: 6

Curso: Primero

Cuatrimestre: Segundo

Grados: ADE, Economía y Dobles licenciaturas

Idioma en que se imparte la asignatura: Castellano

Lugar de las tutorías: Despacho 2920. Profesor Germán López Espinosa

Horario de las tutorías: Martes 11:00 - 14:00 horas

Coordinador de la asignatura: Germán López Espinosa ([glespinosa@unav.es](mailto:glespinosa@unav.es)).

## OBJETIVOS

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Con esta segunda parte se pretende que los alumnos de la Facultad de Ciencias Económicas y Empresariales de la Universidad de Navarra, que cuentan con la base de conocimientos conseguida en la primera parte, completen, por una parte, su formación en Contabilidad financiera y, por otra, se inicien en el estudio de la Contabilidad Analítica.

Si vemos las cosas desde el Plan General de Contabilidad, se puede decir que en la primera parte se han estudiado cuatro partes del PGC 2007: marco conceptual, cuentas anuales, cuadro de cuentas y definiciones y relaciones contables. En este segundo semestre nos vamos a centrar en el estudio de la segunda parte del PGC, o sea, las normas de valoración. El procedimiento de trabajo en esta segunda parte es siempre el mismo: Ante el problema de tener que representar un concepto contable cualquiera, lo primero que haremos será dirigirnos a la norma correspondiente para tomar en consideración las instrucciones que en ella se dan. El profesor explicará la finalidad que se pretende con la misma, las limitaciones que tiene e intentará que el alumno pueda incluso ser capaz de adoptar una visión crítica con ciertos hechos regulados en la misma.

A continuación el alumno tiene que buscar en el cuadro de cuentas aquellas cuentas que están preestablecidas para representar el hecho económico en estudio. Si surgieran dudas sobre la representatividad de las cuentas a utilizar, la consulta a la quinta parte será necesaria, y en el caso de que tal cuenta no esté prevista en el PGC, el profesor explicará la forma de crear cuentas o subcuentas para aquellos hechos en los que no exista representatividad en la quinta parte. Por todo ello, se considera necesario que el alumno siempre disponga del PGC para las clases de esta asignatura.

Si comparamos ahora el tipo de dificultad que el alumno ha de afrontar para la adquisición de los conocimientos en las dos partes, se puede decir que mientras en la primera, los conocimientos contenidos en los primeros temas son siempre imprescindibles para abordar la comprensión de los conocimientos contenidos en los temas que vienen después, hasta el punto de ser prácticamente imposible comprender el segundo tema si previamente no se han adquirido los conocimientos contenidos en el primer tema, ni comprender el tercero si no se ha hecho lo mismo respecto del primero y segundo, en esta segunda parte las cosas son completamente diferentes, y así, el alumno puede llegar a saberlo todo sobre una norma de valoración concreta sin haberse mirado nada de otra norma de valoración que es estudiada en el tema anterior.

Realizando una comparación, se puede decir que, mientras el estudio de la primera parte es como subir una escalera, que necesariamente se ha de realizar pasando por todos los escalones siguiendo estrictamente el orden en el cual se encuentran situados, el de la segunda parte es como limpiar una casa, pudiendo empezar por una determinada habitación, por la cocina, el baño etc... Obsérvese que la situación idónea es limpiar toda la casa, al igual que para el alumno es aprender todo el temario pues esto sirve para tener una visión más amplia de los distintos hechos económicos que hay que registrar en una empresa.

Los temas a tratar en esta segunda parte han sido seleccionados en base a la importancia de sus correspondientes normas de valoración. Las competencias definidas en los grados de Administración de Empresas y Economía, y que se corresponden de forma directa con el contenido, metodología y evaluación seguida en esta asignatura son las siguientes:

### Competencias del título:

1. Desarrollo del razonamiento lógico.
2. Capacidad de análisis y síntesis de las problemáticas abordadas.
3. Motivación y superación.
4. Sentido de la responsabilidad y del esfuerzo.
5. Capacidad crítica y autocrítica.
6. Planificación de tareas y gestión del tiempo.
7. Capacidad de aprendizaje autónomo.
8. Iniciación en técnicas de investigación básica, así como la expresión escrita de sus resultados en trabajos profundos aunque breves.

### Competencias de la asignatura:



1. Compromiso ético en la divulgación de información financiera
2. Conocer en profundidad el Plan General Contable.
3. Saber relacionarlo con la normativa internacional del IASB.
4. Analizar e interpretar casos reales donde no existe regulación específica en el PGC.
5. Obtener un conocimiento teórico-práctico de la regulación contable.
6. Desarrollar casos prácticos reales.
7. Elaborar informes profesionales sobre temas contables sujetos a interpretación.
8. Fundamentar en la memoria de las cuentas anuales una solución contable contraria a una norma específica.

De entre estas competencias, cabe destacar que la asignatura permitirá al alumno estudiar el Plan General de Contabilidad 2007 y su relación con la normativa internacional elaborada por el IASB.



## METODOLOGÍA Y EVALUACIÓN

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La asignatura está compuesta de clases teóricas y prácticas, si bien la finalidad de la misma es eminentemente práctica. El programa comprende un total de ocho temas. En las clases, se resolverán ejercicios propuestos por los profesores de la asignatura que servirán para aplicar los conocimientos adquiridos. El alumno tendrá que realizar un examen parcial, dos informes individuales y un examen final. El examen parcial tendrá una valoración de un 25%, los informes individuales un 15% y el examen final un 60%. Para aprobar la asignatura es obligatorio que el alumno saque un mínimo de un 3,5 en el examen final. Adicionalmente se valorará positivamente la participación de los alumnos en el transcurso de las clases así como el nivel de las preguntas realizadas.

Se realizará un examen parcial en la séptima semana de clase en el que el alumno se enfrentará a diversos ejercicios de los temas tratados durante las siete primeras semanas del semestre. Como siempre, la fundamentación en base a la normativa así como la solución aportada serán las claves para valorar la puntuación obtenida por el alumno y no exclusivamente la solución numérica.

Durante el semestre, el alumno tendrá que realizar dos informes individuales sobre algún tema seleccionado por el profesor en el que se prestará especial atención a la capacidad del alumno para desarrollar soluciones contables, sin trabajar numéricamente, basándose en la normas y en el marco conceptual. El tema será relevante y de una cierta complejidad contable por lo que el alumno deberá fundamentar la solución aportada. La habilidad para fundamentar más que la solución concreta será el aspecto más relevante.

Por último se realizará un examen final en el que el alumno se enfrentará a diversos ejercicios de los temas tratados en clase. La fundamentación en base a la normativa así como la solución aportada serán las claves para valorar la puntuación obtenida por el alumno.

Para la convocatoria extraordinaria se mantendrá la valoración de los trabajos individuales, siendo la valoración del examen parcial de un 15%, por lo que el examen extraordinario tendrá una valoración del 70% de la nota final.





## **TEMARIO**

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**TEMA 8. LA LIQUIDEZ**

**TEMA 9. LAS EXISTENCIAS**

**TEMA 10. EL INMOVILIZADO MATERIAL**

**TEMA 11. EL INMOVILIZADO INTANGIBLE**

**TEMA 12. LOS ACTIVOS NO CORRIENTES Y GRUPOS ENAJENABLES DE ELEMENTOS MANTENIDOS PARA LA VENTA**

**TEMA 13. ARRENDAMIENTOS Y OTRAS OPERACIONES DE NATURALEZA SIMILAR**

**TEMA 14. LOS ACTIVOS FINANCIEROS**

**TEMA 15. LOS PASIVOS FINANCIEROS**

**MATERIAL NECESARIO PARA SEGUIR LAS CLASES: TEXTO DEL PLAN GENERAL DE CONTABILIDAD APROBADO POR EL REAL DECRETO 1514/2007, DE 16 DE NOVIEMBRE.**



## CRONOGRAMA

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Semana 1	Clase teórica	4	Tema 8: La liquidez y Tema 9. Exister
9-Jan-2012	Clase práctica	0	
	Estudio Personal	4	
	Examen	0	
	Otros (trabajos, entregas, etc)		
Semana 2	Clase teórica	4	Tema 9. Existencias
16-Jan-2012	Clase práctica	0	
	Estudio Personal	4	
	Examen	0	
	Otros (trabajos, entregas, etc)		
Semana 3	Clase teórica	0	Tema 8. La Liquidez y Tema 9. Existe
23-Jan-2012	Clase práctica	4	
	Estudio Personal	3	
	Examen	0	
	Otros (trabajos, entregas, etc)		
Semana 4	Clase teórica	4	Tema 10. Inmovilizado Material
30-Jan-2012	Clase práctica	0	
	Estudio Personal	3	
	Examen	0	
	Otros (trabajos, entregas, etc)		
Semana 5	Clase teórica	0	Tema 10. Inmovilizado Material
6-Feb-2012	Clase práctica	4	
	Estudio Personal	4	
	Examen		
	Otros (trabajos, entregas, etc)		
Semana 6	Clase teórica	4	Tema 11. Inmovilizado Intangible
13-Feb-2012	Clase práctica	0	
	Estudio Personal	4	
	Examen	0	
	Otros (trabajos, entregas, etc)	0	
Semana 7	Clase teórica	0	El día 20 habrá clase práctica sobre el El día 21 habrá tutorías especiales - D el profesor atenderá personalmente a l sobre las dudas concretas para la prepã
20-Feb-2012	Clase práctica	2	
	Estudio Personal	4	
	Examen	3	
	Otros (trabajos, entregas, etc)	0	

El día 27 no hay clase para los alumno



Semana 8	Clase teórica	0	exámenes
27-Feb-2012	Clase práctica	2	El día 27 sí hay clase para los alumnos exámenes
	Estudio Personal	3	El día 28 habrá clase práctica sobre el
	Examen	0	
	Otros (trabajos, entregas, etc)		
Semana 9	Clase teórica	4	Tema 12. ANCMV y GEEMV y Tema
5-Mar-2012	Clase práctica	0	El día 5 sí hay clase para los alumnos exámenes
	Estudio Personal	4	El día 5 no hay clase para los alumnos exámenes
	Examen	0	
	Otros (trabajos, entregas, etc)	5	
Semana 10	Clase teórica	0	
12-Mar-2012	Clase práctica	4	Tema 12. ANCMV y GEEMV y Tema
	Estudio Personal	3	Entrega del primer case study.
	Examen	0	
	Otros (trabajos, entregas, etc)	0	
Semana 11	Clase teórica	0	Semana dedicada a trabajar el segundo
19-Mar-2012	Clase práctica	0	No hay clase el martes 20 de marzo. T
	Estudio Personal	3	
	Examen	0	
	Otros (trabajos, entregas, etc)	5	
Semana 12	Clase teórica	4	Tema 14. Activos financieros
26-Mar-2012	Clase práctica	0	Entrega del segundo case study.
	Estudio Personal	3	
	Examen	0	
	Otros (trabajos, entregas, etc)	0	
Semana 13	Clase teórica	0	
2-Apr-2012	Clase práctica	4	Tema 14. Activos financieros
	Estudio Personal	4	
	Examen		
	Otros (trabajos, entregas, etc)	5	
Semana 14	Clase teórica	4	Tema 15. Pasivos financieros
16-Apr-2012	Clase práctica	0	
	Estudio Personal	4	
	Examen		
	Otros (trabajos, entregas, etc)		
Semana 15	Clase teórica	0	
23-Apr-2012	Clase práctica	4	Tema 15. Pasivos financieros



	Estudio Personal	4	
	Examen		
	Otros (trabajos, entregas, etc)		
Semana 16	Clase teórica	0	Tutorías especiales - Durante el horario atenderá
30-Apr-2012	Clase práctica	0	personalmente a los alumnos en sus concretas
	Estudio Personal	4	de los exámenes de los años anteriores
	Examen		
	Otros (trabajos, entregas, etc)		



## BIBLIOGRAFÍA

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### **Libros:**

#### **Básico:**

- Alfonso López, J. L., Acedo Gallardo, F., López Espinosa, G. y Mollá Cots, S. (2009): La Contabilidad Financiera. Guía Pedagógica adaptada al Plan General de Contabilidad 2007. Editorial Aranzadi - Thomson Reuters.

#### **Complementario:**

- López Espinosa, G., Acedo Gallardo, F., Alfonso López, J.L., Forner Rodríguez, C., Garrido Miralles, P., Iborra Torregrosa, V., Iñiguez Sánchez, R., Izquierdo Martín, D., López Alberts, H., Poveda Fuentes, P., Ragué Santos de La Madrid, J., Torres Sempere, J. y Vaelló Sebastián, T. (2008): Fundamentos Teóricos y Prácticos del Nuevo Plan General Contable. Editorial Aranzadi - Thomson Reuters.

### **Revistas interesantes:**

- Revista de derecho de sociedades.
  
  
- Partida Doble.

### **Textos legales:**

- Plan General de Contabilidad aprobado mediante REAL DECRETO 1514/2007, de 16 de noviembre.
  
  
- LEY 16/2007, de 4 de julio, de reforma y adaptación de la legislación mercantil en materia contable para su armonización internacional con base en la normativa de la Unión Europea.



## CUADRO DOCENTE

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## TUTORÍAS

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Las tutorías del profesor Germán López Espinosa, durante el segundo semestre, son los lunes de 15 a 18 horas en el despacho 2920 de la Facultad de Ciencias Económicas y Empresariales.