Course Syllabi

1. EDCA-00224 ACCOUNTING
2. 96 credits hours.
3. Bibliography
   • CONTABILIDAD DE COSTOS, 2ª CÁMARA ECUATORIANA DEL LIBRO – NÚCLEO DE PICHINCHA,, BRAVO VALDIVIESO CLARA MERCEDES, 2016
4. Specific Course Information
   a. The subject of General Accounting, is of a practical theoretical nature, it corresponds to the area of professional training in the course of Industrial Engineering of the Faculty of Chemical Sciences. In this subject students are offered the opportunity to learn general accounting aspects, their accounting process within the company, the products of the economic operations that it carries out, as well as the obtaining of basic financial statements. In general, it is intended to contribute to the development of basic accounting and financial concepts, structured on the basis of a constructivist approach. It contributes to the following achievements: - Designs and implements management models oriented to the optimization of processes. - Builds simulation models based on different engineering methodologies - It proposes alternatives to solve problems, by using information from production management indicators. It selects the best methods, processes, procedures, in an integral way for the well-being of the human factor, based on the legal regulations in force in the country. - It establishes the control parameters in a real production system. As well as the RDA's ABET: - RA2. Design - RA4. Ethics and responsibility - RA6. Experimentation - RA7. Autonomous learning
   b. Prerequisites:
      • MAES-00088 ANALYTICAL STATISTICS
5. Learning Objectives of the Course
   a. To guide students in learning and obtaining information about economic, financial and social facts, generated in a company of services or related, in a continuous, orderly and systematic way, with the aim of using them for a successful decision making.
      - To learn the classification and structure of the companies and their definition.
      - To know the accounting process, their records and products.
      - To recognize the differences between the financial statements and the usefulness of the information n constant in each of them, for a correct decision making by the different users of the information.
      - Understand the importance of the proper management of inventories, their control and valorization.
      - Properly manage the existing commercial documents, and recognize their importance in the market.
      - Employ the existing regulations, which regulates the business administration, accounting, financial information, and the remuneration regime.
   b. Learning Outcomes
      - Identify the components of public and private workers' wages, by selecting the best methods, processes, procedures, in a comprehensive way for the well-being of the human factor, based on the legal regulations in force in the country.
      - Identify the components of public and private workers' wages, by selecting the best methods, processes, procedures, in a comprehensive way for the well-being of the human factor, based on the legal regulations in force in the country.
      - Know how inventories are controlled and how they are valued, ensuring the management oriented to

the optimization of these processes.
- Assimilating the importance of accounting, both in the business and in the private sphere, and analysing the risks that may arise in its implementation.
- He knows the usefulness of the financial reports provided to him by the accountant, where he proposes alternatives to problem solving, by using the information when determining indicators of production and financial management that are obtained from the above-mentioned statements.

6. Course Topics

- The enterprises
- Accounting
- The accounts plan or account catalogue
- The 4 basic financial statements
- Inventory control system.
- Deprecations
- Payment roles, employers' obligations
- Clearance of vat and rent tax (ir).
- Closure and adjustments of financial statements.