



UNIVERSIDAD DE BURGOS

Introduction to Accounting

3 US Credits

Course objectives

- The student will know how to distinguish between the different accounting contexts that are represented in information systems, including legal, national and international, ethical, social, and environmental frameworks; the accounting profession; the firm; the capital market and the public sector.
- The student will understand financial statements and balance sheets and will have a basic appreciation of the limits of practices and procedures for the disclosure of financial information arising from its preparation in accordance with accounting norms.
- The student will have acquired sufficient theoretical and normative knowledge to make entries and to summarize transactions and other economic events; preparation of financial statements, control and analysis of business operations; financial analysis and projections.