



HIGHER UNIVERSITY TECHNICIAN IN AQUACULTURE  
PROJECTS SPECIALIST  
PROFESIONAL COMPETENCIES



**ACCOUNTING**

*LEARNING UNITS*

<b>1. Competencies</b>	To develop sustainable aquaculture projects, based on the market needs and the established regulations, to contribute to the development of the sector.
<b>2. Four Month Period</b>	Four
<b>3. Theoretical Hours</b>	35
<b>4. Practical Hours</b>	55
<b>5. Total Hours</b>	90
<b>6. Week Total Hours Four Month Period</b>	6
<b>7. Course Objective</b>	The student will integrate the basic financial statements and production cost, through the recording of accounting operations employing specialized software, to contribute to the profitability and financial decision-making of an aquaculture project.

LEARNING UNITS	Hours		
	Theoretical	Practical	Total
<b>I. The Account and its elements</b>	7	1	2
<b>II. Recording of Operations</b>	12	1	3
<b>III. Basic Financial Statements</b>	8	1	2
<b>IV. Production Costs</b>	8	1	2
<b>Totals</b>	<b>35</b>	<b>55</b>	<b>90</b>


<b>WRITTEN BY:</b> Committee of Directors of the TSU career in Aquaculture	<b>REVISED BY:</b>	
<b>APPROVED BY:</b> C. G. U. T.	<b>EFFECTIVE DATE:</b> September, 2010	

## ACCOUNTING


### LEARNING UNITS

<b>1. Theme Unit</b>	I. <b>The Account and its elements</b>
<b>2. Practical Hours</b>	7.
<b>3. Theoretical Hours</b>	13
<b>4. Total Hours</b>	20
<b>5. Objective of the Learning Unit</b>	The student will classify the financial statement accounts and the income statement accounts, to present the financial information according to the regulations in force.

Themes	Learning to know	Learning to do	Learning to be
Introduction to Accounting and its Legal Framework.	<p>Explain the concept of Accounting as well as the concept of the basic elements of Accounting according to the Financial Reporting Standards (NIF) and its application.</p> <p>Identify laws and regulations in force: Commercial Code, Mexican Internal Revenue Code, (CFF), Income Tax Law (LIRS), Value Added Tax Law (LIVA) and its regulations.</p>		Organized Methodical Honest Responsible Ethical
Classification of Assets Accounts, Liabilities Accounts and Capital Accounts.	Explain the concepts of the main accounts: Assets account, Liabilities account and Capital account, and their characteristics.	<p>Classify Asset and Liabilities accounts according to their highest or lowest level of availability.</p> <p>Integrate the Stockholders' Equity.</p>	Organized Methodical Honest Responsible Ethical

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<b>Themes</b>	<b>Learning to know</b>	<b>Learning to do</b>	<b>Learning to be</b>
	Describe the morphological features of freshwater and salt water fish: breathing, movement, senses, reproduction, growth, development and parental care.  Explain the life cycle of fish.		Organized Methodical Honest Responsible Ethical
Classification of Income Statements	Explain accounts that comprise the income statement, and its characteristics.	Develop the income statement account using the accounts and sub-accounts that compose it, based on the Financial Reporting Standards (NIF).	Organized Methodical Honest Responsible Ethical

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# ACCOUNTING

## EVALUATION PROCESS

Learning outcomes	Learning sequence	Instruments and type of reagents
<p>Based on a practical case, prepare a report including:</p> <ul style="list-style-type: none"> <li>- Classification of Assets, Liabilities, and Stockholders' Equity</li> <li>- Income statements accounts</li> </ul>	<ol style="list-style-type: none"> <li>1. Understand the basic concepts of Accounting.</li> <li>2. Identify in force laws and regulations.</li> <li>3. Identify the Assets, Liabilities, and Capital Accounts.</li> <li>4. Identify the Income Statement account.</li> <li>5. Classify the Financial Statement and the General Statement accounts.</li> </ol>	<p>Practical exercises Checklist</p>

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# ACCOUNTING

## TEACHING LEARNING PROCESS

Methods and teaching techniques	Media and didactic and materials
Research tasks Practical exercises Case studies	Internet Projector Computer Printed cases

## LEARNING SPACE

Classroom	Laboratory / Workshop	Company
<b>X</b>		


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# ACCOUNTING

## LEARNING UNITS

<b>1. Theme Units</b>	<b>II. Recording of Operations</b>
<b>2. Theoretical Hours</b>	12
<b>3. Practical Hours</b>	18
<b>4. Total Hours</b>	30
<b>5. Objective of the Learning Unit</b>	The student will record Accounting operations in the General Journal and in the General Ledger, to manage the accounts of an economic entity.


<b>Themes</b>	<b>Learning to know</b>	<b>Learning to do</b>	<b>Learning to be</b>
Rules of Debit and Credit	Explain the rules of debit and credit.  Explain the concept of Perpetual Inventory System.	Elaborate debit and credit entries of commercial operations.	Organized Methodical Honest Responsible Ethical
General Journal	Describe the structure of the General Journal in Accounting.	Record transactions in the General Journal.	Organized Methodical Honest Responsible Ethical
General Ledger	Describe the structure of the General Ledger in Accounting.	Record transactions in the General Ledger.	Organized Methodical Honest Responsible Ethical
Trial Balance	Explain the concept and the items that integrate the Trial balance.	Develop the Trial balance.	Organized Methodical Honest Responsible Ethical

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## EVALUATION PROCESS

Learning outcomes	Learning sequence	Instruments and type of reagents
<p>Based on a practical case, prepare a report including:</p> <ul style="list-style-type: none"> <li>- Records of operations in the General Journal</li> <li>-Records of operations in General Ledger</li> <li>- Adjusted Trial Balance</li> </ul>	<ol style="list-style-type: none"> <li>1. Identify the rules of debit, credit and Perpetual Inventory System.</li> <li>2. Understand the structure and the procedures of the General Journal in Accounting.</li> <li>3. Understand the structure and the procedures of the General Ledger in Accounting.</li> <li>4. Understand the procedures for developing a Trial Balance.</li> </ol>	<p>Practical exercises Checklist</p>

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## *TEACHING LEARNING PROCESS*

Methods and teaching techniques	Media and didactic materials
Research tasks Practical exercises Case studies	Internet Projector Computer Printed cases

## *LEARNING SPACE*

Classroom	Laboratory / Workshop	Company
X		

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## LEARNING UNITS

<b>1. Theme Units</b>	<b>III. Basic Financial Statements</b>
<b>2. Theoretical Hours</b>	8.
<b>3. Practical Hours</b>	12
<b>4. Total Hours</b>	20
<b>5. Objective of the Learning Unit</b>	The student will develop the financial statement and the income statement of an economic entity, to determine its financial position.


Themes	Learning to know	Learning to do	Learning to be
Year-End	Identify the Year-end and its characteristics.  Explain the recording of accounting operations and year-end using specialized software.	Record accounting operations by employing specialized software.	Organized Methodical Honest Responsible Ethical
Financial Position Statement	Identify the financial position and its integration.  Explain the integration of the financial position statement, using specialized software.	Develop the financial position statement using specialized software.	Organized Methodical Honest Responsible Ethical
Income Statement	Identify the income statement and its integration.  Explain the income statement using specialized software.	Develop the income statement using software.	Organized Methodical Honest Responsible Ethical

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## EVALUATION PROCESS

Learning outcomes	Learning sequence	Instruments and type of reagents
<p>From a case study develop the financial statements of an economic entity, employing specialized software, including:</p> <ul style="list-style-type: none"> <li>- Financial position statement</li> <li>- Income Statement</li> </ul>	<ol style="list-style-type: none"> <li>1.- Understand the Year-end.</li> <li>2.- Understand the recording of accounting operations in specialized software.</li> <li>3. – Understand the integration procedure of the financial position statement.</li> <li>4. - Understand the integration procedure of the income statement.</li> <li>5. Develop financial statements using specialized software.</li> </ol>	<p>Practical exercises Checklist</p>

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# ACCOUNTING

## *TEACHING LEARNING PROCESS*

Methods and teaching techniques	Media and didactic materials
Practical exercises Case analysis Learning assisted by ICT	Internet Projector Computer equipment Printed cases Specialized software

## *LEARNING SPACE*

Classroom	Laboratory / Workshop	Company
	X	

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## LEARNING UNITS

<b>1. Theme Units</b>	<b>IV. Production Costs</b>
<b>2. Theoretical Hours</b>	8.
<b>3. Practical Hours</b>	12
<b>4. Total Hours</b>	20
<b>5. Objective of the Learning Unit</b>	The student will develop the production cost of an Aquaculture project, for decision-making.

Themes	Learning to know	Learning to do	Learning to be
Basic Concepts of Costs	<p>Explain the concepts of cost and expense.</p> <p>Describe the classification of costs:</p> <ul style="list-style-type: none"> <li>- Production</li> <li>- Administration</li> <li>- Distribution</li> <li>- Financials</li> </ul>		<p>Organized</p> <p>Methodical</p> <p>Honest</p> <p>Responsible</p> <p>Ethical</p>
Production Costs	<p>Explain the elements that integrate production costs and its calculation.</p> <ul style="list-style-type: none"> <li>- Raw Material</li> <li>- Labor</li> <li>- Indirect expenses</li> </ul>	<p>Calculate the production costs of an economic entity.</p>	<p>Organized</p> <p>methodical</p> <p>honest</p> <p>responsible</p> <p>ethical</p>


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## EVALUATION PROCESS

Learning outcomes	Learning sequence	Instruments and type of reagents
<p>Based on a production case of an aquaculture project, and with the use of specialized software, prepare a report including:</p> <ul style="list-style-type: none"> <li>- Manufacture process</li> <li>- Cost of Raw Material</li> <li>- Labor cost</li> <li>- Indirect Costs</li> <li>- Total unit cost.</li> <li>- Calculation memory</li> <li>- Conclusions</li> </ul>	<ol style="list-style-type: none"> <li>1.- Understand the concept of cost and expense</li> <li>2.- Identify the different types of costs.</li> <li>3.- Understand the elements that integrate production costs</li> <li>4.- Understand the production calculation procedure.</li> </ol>	<p>Practical exercises Checklist</p>

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## ACCOUNTING

### CAPACITIES DERIVED FROM THE PROFESSIONAL COMPETENCES TO WHICH THE COURSE CONTRIBUTES


Capacity	Performance criteria
<p>Justify the profitability of the sustainable aquaculture project through a financial study. Consider the market analysis and the technical study to establish the financing requirements, yield and its approval.</p>	<p>Prepare the financial report of a sustainable aquaculture project that must contain the following criteria:</p> <ul style="list-style-type: none"> <li>- Budgets, investment program and funding sources.</li> <li>- Financial projection (fixed asset and working capital) annual</li> <li>- Current and projected financial situation</li> <li>- Analysis of cost-benefit (constant prices and values).</li> <li>- Conclusions and recommendations.</li> <li>- Annexes with supportive evidence in the document.</li> </ul>
<p>Evaluate the environmental impact of the sustainable aquaculture project through a study with reference to the applicable regulations, to establish the remediation and mitigation measures and to obtain the respective approval.</p>	<p>Prepare an Environmental Impact Statement for an aquaculture project that includes:</p> <ul style="list-style-type: none"> <li>- General information about the project, the promoter and the person responsible for the environmental impact study</li> <li>- Project description.</li> <li>- Linkage with the applicable legal systems in environmental matters, where applicable, with the regulation on land use.</li> <li>- Description of the environmental system and identification of the environmental problems detected in the area of influence of the project</li> <li>- Identification, description and evaluation of environmental impacts.</li> <li>- Preventive measures and mitigation of environmental impacts.</li> <li>- Environmental forecasts and, where appropriate, evaluation of alternatives.</li> <li>- Identification of the methodological instruments and technical elements that support the indicated information.</li> </ul>

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## BIBLIOGRAPHY

Author	Year	Title	City	Country	Publisher
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Elizondo López, A	(2002)	<i>Proceso contable 1</i>	México	México	ECAFSA
Romero López, J.	(1999)	<i>Principios de contabilidad</i>	México	México	Mc Graw Hill
Elizondo López, A.	(2003)	<i>Proceso contable 2</i>	México	México	Trillas
Moreno Fernández, J.	(2002)	<i>Contabilidad Intermedia I</i>	México	México	IMCP

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