

CENTER OF ADMINISTRATIVE AND ECONOMIC SCIENCES

PUBLIC ACCOUNTANT

OBJECTIVE:

To develop highly trained Public Accountants for the areas of accounting, costs accounting, fiscal/taxation, auditing and financial administration through elaboration, verification and interpreting financial information for the best suitable decision making as well as the fulfillment of legal, administrative and fiscal policies, based on an ethical, humanist and enterprising perspective.

APPLICANT'S PROFILE:

According to the University policies, every applicant should apply the corresponding entrance examination test.

It is highly desirable that the applicant in order to meet the syllabus, he/she should meet the following aspects:

- Good reading habits
- Intellectual curiosity
- Able for systematic learning
- Able to change the stereotypes he/she has about the career
- Keep a positive attitude to scholarly work

GRADUATE'S PROFILE

The graduate profile for the Public Accountants is designed based on a set of abilities, knowledge, attitudes and values that every college student will develop in the areas of professional accounting performance, costs accounting, fiscal/taxation, auditing and financial administration.

KNOWLEDGE

- Basic postulates on accountability and legal regulations for both domestic and overseas financial information.
- Basic financial statements, accounting record systems, inventory valuation methods and use of specialized accounting software.
- Legal framework for civil matters, commercial, labor law, and fiscal for municipal, state, domestic and overseas regulations.
- The elements of cost, costing systems, cost apportionment for indirect expenses and production cost statements.
- Methods and techniques for financial and administrative analysis.
- Procedures to estimate, calculate and determine contributions.
- Tax liability according to the tax payer's legal system and fiscal.
- Domestic and foreign regulations and procedures for internal and external auditing.
- Conceptual accounting framework for internal control.
- Systems and programs to issue reports on audits of financial statements.
- Legal provisions and accountability regulations for public administration.
- English proficiency: basic level.

SKILLS

- Design and implement electronic accounting systems for correct records of financial operations on businesses, companies and corporations.
- Accomplish financial statements based on financial information regulations, for both domestic and international, in order to enable the company's owners, partners and shareholders, the best timely and appropriate actions for decision making.
- Develop policies application manuals as well as costing systems according to the organization nature, in order to produce timely and wide variety information for decision making.
- Create evaluation systems and inventory control to determine the unit cost of production
- Formulate and implement procedures to establish variable cost and fixed cost as well as the profitability due contribution margin, just to influence on decision making related to the cost of sales.
- Analyze and interpret the financial statements in order to formulate criteria, providing elements able to afford a point of view for decision making.
- Evaluate the alternatives for financing and investment and manage the financial risks which purpose is to know how to get resources based on the structure of the Mexican financial system.
- Develop budgets in order to achieve the company's objectives, forecasting, planning and as a control measure for the resources.
- Interpreting and applying correctly both the fiscal and legal regulations, including the collaboration agreements in the international, domestic, state and municipal environments, just to establish the tax contributions and optimize the tax burden.
- Conduct internal and external auditing to financial statements for either private companies or government institutions, in accordance with domestic and international regulations to review the fulfillment of the tax obligations.
- Develop and verify an internal control system that considers the three elements: resources control, operations control and fulfillment of the tax obligations and corporate finance in order to verify the reasonableness of the financial information, the assets safeguard and the operational deficiency.
- Basic listening, speaking, writing and reading skills in English for the best comprehension for documents in English.

ATTITUDES

- Critical, analytical and groundbreaking thinking.
- Negotiating and conciliatory sense.
- Entrepreneur.
- Ethics on professional development.
- Able for social skills on independent work, teamwork, interdisciplinary and multidisciplinary work.

VALUES

- Self-empowerment and social responsibility.
- Pluralism
- Humanism
- Quality and excellence.

LABOR FIELD

The Public Accountants will perform at the following target areas:

- The private sector: corporate, advisory services and nonprofit institutions.
- The public/state sector: governmental agencies like the SAT (Servicio, de Administración Tributaria), IMSS (Instituto Mexicano del Seguro Social), INFONAVIT (Instituto del Fondo Nacional para la Vivienda de los Trabajadores), Finance ministry for municipal and state as well as particular fields on state auditing systems.

DURATION

Eight semesters.

STUDY PLAN

2014 PLAN

UNIVERSITY CAREER 51

First Semester	T	P	C	CENTER	DEPARTMENT
ACCOUNTING FOUNDATIONS	3	5	11	ECONOMICS ADMINISTRATIVE	ACCOUNTING
FOUNDATIONS OF LAW	5	0	10	HUMANITIES AND SOCIAL SCIENCES	LAW
APPLIED PSICOLOGY FOR BUSINESS	2	1	5	HUMANITIES AND SOCIAL SCIENCES	PSYCHOLOGY
COMMUNICATIVE COMPETENCES	2	3	7	HUMANITIES AND SOCIAL SCIENCES	COMMUNICATION
METHODS AND TECHNIQUES OF INVESTIGATION	2	3	7	HUMANITIES AND SOCIAL SCIENCES	EDUCATION
APPLIED COMPUTING	2	3	7	BASIC SCIENCES	COMPUTER ENG.
INSTITUTIONAL PROGRAM OF FOREIGN LANGUAGES INSTITUTIONAL PROGRAM OF HUMANIST FORMATION					
Second Semester					
ADVANCED ACCOUNTING	2	5	9	ECONOMICS ADMINISTRATIVE	ACCOUNTING
CONSTITUTIONAL AND ADMINISTRATIVE LAW	5	0	10	HUMANITIES AND SOCIAL SCIENCES	LAW
MICROECONOMICS	3	2	8	ECONOMICS ADMINISTRATIVE	ECONOMICS
BASIC MATHEMATICS	3	2	8	BASIC SCIENCES	MATH AND PHYSICS
ADMINISTRATION	2	2	6	ECONOMICS ADMINISTRATIVE	ADMINISTRATION
PROFESSIONAL ETHICS	2	2	6	HUMANITIES AND SOCIAL SCIENCES	PHILOSOPHY
INSTITUTIONAL PROGRAM OF FOREIGN LANGUAGES INSTITUTIONAL PROGRAM OF HUMANIST FORMATION					
Third Semester					
CORPORATE ACCOUNTING	3	2	8	ECONOMICS ADMINISTRATIVE	ACCOUNTING
TRADE LAW	5	0	10	HUMANITIES AND SOCIAL SCIENCES	LAW
MACROECONOMICS	3	2	8	ECONOMICS ADMINISTRATIVE	ECONOMICS
FINANCIAL MATHEMATICS	3	2	8	BASIC SCIENCES	MATH AND PHYSICS
MANAGEMENT SKILLS	3	2	8	ECONOMICS ADMINISTRATIVE	ADMINISTRATION
BASIC FINANCE	3	2	8	ECONOMICS ADMINISTRATIVE	FINANCE
INSTITUTIONAL PROGRAM OF FOREIGN LANGUAGES INSTITUTIONAL PROGRAM OF HUMANIST FORMATION					
Fourth Semester					
SPECIALIZED ACCOUNTING	3	2	8	ECONOMICS ADMINISTRATIVE	ACCOUNTING
LABOUR LAW	5	0	10	HUMANITIES AND SOCIAL SCIENCES	LAW
PROBABILITY AND STATISTICS	3	2	8	BASIC SCIENCES	STATISTICS
INTERMEDIATE FINANCE	3	2	8	ECONOMICS ADMINISTRATIVE	FINANCE
HUMAN RESOURCES MANAGEMENT	3	2	8	ECONOMICS ADMINISTRATIVE	HUMAN RESOURCES
CONTRIBUTIONS FUNDAMENTALS	4	1	9	ECONOMICS ADMINISTRATIVE	ACCOUNTING
INSTITUTIONAL PROGRAM OF FOREIGN LANGUAGES INSTITUTIONAL PROGRAM OF HUMANIST FORMATION					

Fifth Semester					
ADVANCED FINANCE	3	2	8	ECONOMICS ADMINISTRATIVE	FINANCE
TAX ON LEGAL PERSONS	4	6	14	ECONOMICS ADMINISTRATIVE	ACCOUNTING
AUDITING FUNDAMENTALS	3	2	8	ECONOMICS ADMINISTRATIVE	ACCOUNTING
HISTORICAL COSTS	3	2	8	ECONOMICS ADMINISTRATIVE	ACCOUNTING
SOCIAL SECURITY CONTRIBUTIONS	2	3	7	ECONOMICS ADMINISTRATIVE	ACCOUNTING
Sixth Semester					
INTERNAL ACCOUNTING CONTROL	2	3	7	ECONOMICS ADMINISTRATIVE	ACCOUNTING
GOVERNMENTAL ACCOUNTING	2	3	7	ECONOMICS ADMINISTRATIVE	ACCOUNTING
TAX ON NATURAL PERSONS	4	6	14	ECONOMICS ADMINISTRATIVE	ACCOUNTING
AUDITING FINANCIAL STATEMENTS	2	3	7	ECONOMICS ADMINISTRATIVE	ACCOUNTING
PRESET COSTS	3	2	8	ECONOMICS ADMINISTRATIVE	ACCOUNTING
INSTITUTIONAL PROGRAM FOR PROFESSIONAL PRACTICES					
Seventh Semester					
INDIRECT TAXES	4	1	9	ECONOMICS ADMINISTRATIVE	ACCOUNTING
AUDITOR'S REPORT	4	1	9	ECONOMICS ADMINISTRATIVE	ACCOUNTING
ADMINISTRATION COST	2	3	7	ECONOMICS ADMINISTRATIVE	ACCOUNTING
BASIC FINANCIAL REPORTING STANDARDS	2	3	7	ECONOMICS ADMINISTRATIVE	ACCOUNTING
ACCOUNTING AND FISCAL SKILLS DEVELOPMENT	0	5	5	ECONOMICS ADMINISTRATIVE	ACCOUNTING
INSTITUTIONAL PROGRAM FOR PROFESSIONAL PRACTICES INSTITUTIONAL PROGRAM FOR SOCIAL SERVICE					
Eighth Semester					
	3	2	8	ECONOMICS ADMINISTRATIVE	ACCOUNTING
BASIC MARKETING	3	2	8	ECONOMICS ADMINISTRATIVE	MARKETING
STANDARDS FOR SPECIFIC FINANCIAL REPORTING	2	3	7	ECONOMICS ADMINISTRATIVE	ACCOUNTING
CONTROLLERSHIP	3	2	8	ECONOMICS ADMINISTRATIVE	ACCOUNTING
INTERNATIONAL ACCOUNTING	3	2	8	ECONOMICS ADMINISTRATIVE	ACCOUNTING
PROFESSIONALIZING ELECTIVE SUBJECT II					
INSTITUTIONAL PROGRAM FOR PROFESSIONAL PRACTICES INSTITUTIONAL PROGRAM FOR SOCIAL SERVICE					

INSTITUTIONAL PROGRAMS

- Institutional Program for Professional Practices
- Institutional Program for Social Service
- Institutional Program for Mentoring
- Student Mobility and Academic Exchange Program
- Institutional Program of Foreign Languages
- Institutional Program of Humanist Formation

GRADUATE REQUIREMENTS

The graduate should fulfill as established on chapter XIV about graduating on careers as in the following levels: technician, top technician and bachelor's degree. In article 156 from the General University Teaching Regulation (NI-20300-19), it sets the following:

Once all the subjects and requirements accredited according de syllabus on technician, top technician and bachelor's degree, the graduate may request his/her college degree at the Student Affairs Office, after fulfilled the following topics:

- I. Fulfill the requirements for Social Service, Humanist Formation, Professional Practices and Foreign Languages as defined as per the Institutional Programs.
- II. No debts pending with Universidad Autónoma de Aguascalientes (UAA)
- III. Cover the established fee as per the duties plan, in order to obtain the college degree
- IV. Submit and pass the Exit Examination Test. 1

Approved by the University Honorable Council, regular meeting dated December 15th, 2011.