

**UNIVERSIDAD TÉCNICA DEL NORTE**  
**CARRERA DE CONTABILIDAD Y AUDITORÍA MODALIDAD PRESENCIAL**  
**MAILLA CURRICULAR 2020**

| Componentes                            | PRIMER NIVEL              | HS | HT  | SEGUNDO NIVEL                  | HS | HT  | TERCER NIVEL                                      | HS | HT  | CUARTO NIVEL                       | HS | HT  | QUINTO NIVEL                              | HS | HT  | SEXTO NIVEL                | HS | HT  | SÉPTIMO NIVEL                                  | HS                         | HT  | OCTAVO NIVEL                        | HS | HT  |      |    |   |   |     |
|--|---------------------------|----|-----|--------------------------------|----|-----|---|----|-----|------------------------------------|----|-----|---|----|-----|----------------------------|----|-----|--|----------------------------|-----|-------------------------------------|----|-----|------|----|---|---|-----|
| ACD                                    | Realidad Nacional         | 3  | 48  | Etica                          | 3  | 48  | Derecho Laboral                                   | 2  | 32  | Investigación Científica           | 4  | 64  | Administración por Procesos               | 2  | 32  | Emprendimiento             | 4  | 64  | Mercados Financieros y de Valores              | 4                          | 64  | Gerencia Financiera                 | 4  | 64  |      |    |   |   |     |
| APE                                    |                           | 0  | 0   |                                |    | 0   | 0   |    | 0   |                                    |    | 0   | 0   |    | 0   |                            | 0  |     |  | 0                          | 0   |                                     |    | 0   | 0    |    | 0 | 0 |     |
| AA                                     |                           | 5  | 80  |                                |    | 5   | 80  |    | 3   |                                    | 48 |     | 6   | 96 |     |                            | 3  | 48  |  |                            | 6   |                                     | 96 |     | 5    | 80 |   | 6 | 96  |
|  | TOTAL                     | 8  | 128 | TOTAL                          | 8  | 128 | TOTAL   | 5  | 80  | TOTAL                              | 10 | 160 | TOTAL                                     | 5  | 80  | TOTAL                      | 10 | 160 | TOTAL  | 9                          | 144 | TOTAL                               | 10 | 160 |      |    |   |   |     |
| ACD                                    | Administración            | 4  | 64  | Derecho Mercantil y Societario | 2  | 32  | Gestión del Talento Humano                        | 3  | 48  | Investigación Operativa            | 3  | 48  | Contabilidad de Instituciones Financieras | 3  | 48  | Proyectos de Inversión     | 4  | 64  | Evaluación y Gestión de Proyectos de Inversión | 4                          | 64  | Laboratorio de Auditoría Financiera | 4  | 64  |      |    |   |   |     |
| APE                                    |                           |    | 0   |                                | 0  |     |   | 0  | 0   |                                    |    | 0   |   | 0  |     |                            | 0  | 0   |  |                            | 0   |                                     | 0  |     | 0    | 0  |   | 0 | 0   |
| AA                                     |                           |    | 6   |                                | 96 |     |   | 3  | 48  |                                    |    | 4   |   | 64 |     |                            | 4  | 64  |  |                            | 4   |                                     | 64 |     | 6    | 96 |   | 6 | 96  |
|  | TOTAL                     | 10 | 160 | TOTAL                          | 5  | 80  | TOTAL   | 7  | 112 | TOTAL                              | 7  | 112 | TOTAL                                     | 7  | 112 | TOTAL                      | 10 | 160 | TOTAL  | 10                         | 160 | TOTAL                               | 10 | 160 |      |    |   |   |     |
| ACD                                    | Contabilidad Financiera I | 4  | 64  | Contabilidad Financiera II     | 4  | 64  | Contabilidad de Costos I                          | 4  | 64  | Contabilidad de Costos II          | 3  | 48  | Control de Costos                         | 4  | 64  | Presupuesto Empresarial    | 3  | 48  | Planificación Estratégica                      | 3                          | 48  | Auditoría de Gestión                | 4  | 64  |      |    |   |   |     |
| APE                                    |                           |    | 0   |                                | 0  |     |   | 0  | 0   |                                    |    | 0   |   | 0  |     |                            | 0  | 0   |  |                            | 0   |                                     | 0  |     | 0    | 0  |   | 0 | 0   |
| AA                                     |                           |    | 6   |                                | 96 |     |   | 6  | 96  |                                    |    | 6   |   | 96 |     |                            | 5  | 80  |  |                            | 4   |                                     | 64 |     | 5    | 80 |   | 6 | 96  |
|  | TOTAL                     | 10 | 160 | TOTAL                          | 10 | 160 | TOTAL   | 10 | 160 | TOTAL                              | 8  | 128 | TOTAL                                     | 10 | 160 | TOTAL                      | 7  | 112 | TOTAL  | 8                          | 128 | TOTAL                               | 10 | 160 |      |    |   |   |     |
| ACD                                    | Matemática                | 4  | 64  | Matemática Financiera          | 3  | 48  | Contabilidad Intermedia                           | 4  | 64  | Contabilidad Superior              | 4  | 64  | Investigación de Mercados                 | 3  | 48  | Auditoría Financiera I     | 4  | 64  | Auditoría Financiera II                        | 4                          | 64  | Integración Curricular              | 6  | 96  |      |    |   |   |     |
| APE                                    |                           |    | 0   |                                | 0  |     |   | 0  | 0   |                                    |    | 0   |   | 0  |     |                            | 0  | 0   |  |                            | 0   |                                     | 0  |     | 0    | 0  |   | 0 | 0   |
| AA                                     |                           |    | 5   |                                | 80 |     |   | 5  | 80  |                                    |    | 6   |   | 96 |     |                            | 6  | 96  |  |                            | 4   |                                     | 64 |     | 6    | 96 |   | 9 | 144 |
|  | TOTAL                     | 9  | 144 | TOTAL                          | 8  | 128 | TOTAL   | 10 | 160 | TOTAL                              | 10 | 160 | TOTAL                                     | 7  | 112 | TOTAL                      | 10 | 160 | TOTAL  | 10                         | 160 | TOTAL                               | 15 | 240 |      |    |   |   |     |
| ACD                                    | Estadística Básica        | 3  | 48  | Estadística Aplicada           | 3  | 48  | Tecnologías de la Información, Comunicación - TIC | 3  | 48  | Administración Tributaria          | 4  | 64  | Administración Financiera                 | 3  | 48  | Contabilidad Gubernamental | 3  | 48  | Auditoría de Calidad                           | 3                          | 48  |                                     |    |     |      |    |   |   |     |
| APE                                    |                           |    | 0   |                                | 0  |     |   | 0  | 0   |                                    |    | 0   |   | 0  |     |                            | 0  | 0   |  |                            | 0   | 0                                   |    | 0   | 0    |    |   |   |     |
| AA                                     |                           |    | 5   |                                | 80 |     |   | 4  | 64  |                                    |    | 5   |   | 80 |     |                            | 5  | 80  |  |                            | 5   | 80                                  |    | 5   | 80   |    |   |   |     |
|  | TOTAL                     | 8  | 128 | TOTAL                          | 7  | 112 | TOTAL   | 8  | 128 | TOTAL                              | 10 | 160 | TOTAL                                     | 8  | 128 | TOTAL                      | 8  | 128 | TOTAL  | 8                          | 128 |                                     |    |     |      |    |   |   |     |
| ACD                                    | Microeconomía             | 3  | 48  | Macroeconomía                  | 2  | 32  |   |    |     | Administración Integral de Riesgos | 3  | 48  |   |    |     |                            |    |     |  |                            |     |                                     |    |     |      |    |   |   |     |
| APE                                    |                           |    | 0   |                                | 0  |     | 0   | 0  |     |                                    | 0  | 0   |   | 0  | 0   |                            | 0  | 0   |  | 0                          | 0   |                                     |    |     |      |    |   |   |     |
| AA                                     |                           |    | 4   |                                | 64 |     | 3   | 48 |     |                                    | 5  | 80  |   | 5  | 80  |                            | 8  | 128 |  | 8                          | 128 |                                     |    |     |      |    |   |   |     |
|  | TOTAL                     | 7  | 112 | TOTAL                          | 5  | 80  |   |    |     | TOTAL                              | 8  | 128 |   |    |     |                            |    |     |  |                            |     |                                     |    |     |      |    |   |   |     |
| Practica pre profesional y Vinculación |                           |    |     |                                |    |     |   |    |     |                                    |    |     |   |    |     | VINCULACION                | 96 |     |  | PRÁCTICAS PREPROFESIONALES | 240 |                                     |    |     |      |    |   |   |     |
| ACD                                    |                           | 18 | 288 | 40%                            | 18 | 288 | 40%   | 18 | 288 | 40%                                | 18 | 288 | 40%                                       | 18 | 288 | 40%                        | 18 | 288 | 40%  | 18                         | 288 | 40%                                 | 18 | 288 | 40%  |    |   |   |     |
| APE                                    |                           | 0  | 0   | 0%                             | 0  | 0   | 0%  | 0  | 0   | 0%                                 | 0  | 0   | 0%  | 0  | 0   | 0%                         | 0  | 0   | 0%   | 0                          | 0   | 0%                                  | 0  | 0   | 0%   |    |   |   |     |
| AA                                     |                           | 27 | 432 | 60%                            | 27 | 432 | 60%   | 27 | 432 | 60%                                | 27 | 432 | 60%                                       | 27 | 432 | 60%                        | 27 | 432 | 60%  | 27                         | 432 | 60%                                 | 27 | 432 | 60%  |    |   |   |     |
| TOTAL HORAS                            |                           | 45 | 720 | 100%                           | 45 | 720 | 100%  | 45 | 720 | 100%                               | 45 | 720 | 100%                                      | 45 | 720 | 100%                       | 45 | 720 | 100%   | 45                         | 720 | 100%                                | 45 | 720 | 100% |    |   |   |     |

| TOTAL HORAS DE LA CARRERA                 |                 |
|---|-----------------|
| Aprendizaje en contacto con el docente    | ACD 2.304,00    |
| Aprendizaje práctico-experimental         | APE -           |
| Aprendizaje autónomo                      | AA 3.456,00     |
| <b>TOTAL</b>                              | <b>5.760,00</b> |
| Prácticas pre profesionales y vinculación | 336,00          |
| <b>TOTAL HORAS DE LA CARRERA</b>          | <b>6.096,00</b> |
| Relación Horas de Docencia con las demás  | 1,50            |

|                                  |      |        |
|----------------------------------|------|--------|
| UNIDAD BÁSICA                    | 1296 | 22,50% |
| UNIDAD PROFESIONAL               | 4224 | 73,33% |
| UNIDAD DE INTEGRACIÓN CURRICULAR | 240  | 4,17%  |