

Teaching Plan

Financial Accounting

Degrees: Business Sciences/Economics

Code: 20691

Course: third or fourth

Term: third

Number of ECTS credits: 5

Hours of student dedication: 125

Language: Catalan

1. INTRODUCTION

This course is the one following “Introduction to Financial Accounting” course. This is being held during the third quart of first course.

The basic aim is to provide a good foundation to think in accounting terms as to know the Spanish accounting law. The student at the end of the course must know how to elaborate the principal financial information in a company according with Spanish law.

2. COMPETENCES TO BE ATTAINED

General competencies

G1. To understand and interpretate academic texts correctly.

G2.To argue your own opinions.

G9.To be very disciplined.

G10.To be very interested in knowing new things.

G11.To be able to apply the basic concepts in real cases.

G13.To prove that you have the basic concepts in order to be a good professional.

G14.To be able to used the correct information in order to look for a good problem resolution.

Instrumental:

1. Capacity to transform economic information in accounting information.
2. Skill in the understanding and in the registry of accounting information according with Spanish law.

Systematic:

1. To elaborate accounting information according to the Spanish legislation.
2. Application of theoretical knowledge to accounting practice.
3. Understanding an analysis of a firm operation and transforming it into accounting information.

Specifics:

Axis 1. To know the accounting Spanish law.

1. Capacity to understand the complexity of accounting transactions in a company.
To apply the Spanish accounting rules to this transactions.
2. To know the several organisms that are important in order to elaborate the accounting rules.
3. To know the accountant evolution in the Spanish law as a consequence of the incoming in the European Union.

Axis 2. Capacity to elaborate the accounting statements.

1. To know the aim of different financial statements.
2. To produce the accounting statements: the Balance Sheet, the Profit and Lost and the Cash Flow.

Axis 3. Skill to record accounting facts that there are in the business world.

1. Recording accounting facts related with fixed assets.
2. Recording accounting facts related with financial investments.
3. Recording accounting facts related with current assets and current liabilities.
4. Recording accounting facts related with equity.
5. Recording accounting facts related with incomes and expenses.

3. CONTENTS

Topic 1

Introduction to accounting. Accounting Information systems and basic accounting rules.

Topic 2

The basic financial statements: balance sheet, profit and lost and cash flow.

Topic 3

Plant assets, intangible assets and related expenses.

Topic 4

Financial investment and long term liabilities.

Topic 5

Purchases.

Topic 6

Sales.

Topic 7

Equity.

Topic 8

Profit and lost.

4. ASSESSMENT

The evaluation of the course is a continuous evaluation.

- **WEEKLY SEMINARS.** The weekly seminars are the **20%** of the final mark. Every weekly seminar has some exercises associated to it. The student must work the proposal exercises before the beginning of the weekly seminars (revise the Schedule). Student must left the first exercise result in the moodle. Also, it is necessary to ask all questions that they have in order to resolve all practical cases. Teacher is going to give the exercise correction and the answer to the questions in the moodle. Non retrievable.
- **PRELIMINARY TEST EXAM** The preliminary test exam is a **30%** of the final mark. The test questions can be about theoretical and practical aspects. Retrievable.

- **FINAL EXAM.** Final exam is a **50%** of the final mark. In order to be successfully it is necessary to have, in the final exam, a mark equal or superior to 4. Retrievable.

5. BIBLIOGRAPHY

Basic:

Monllau Jaques, T., “Manual pràctic de comptabilitat financera. Aspectes teòrics i pràctics del PGC 2007”. Col·lecció manuals ACCID, Barcelona, 2011.

REAL DECRETO 1514/2007, of 16 November, approving the General Accounting Plan.

REAL DECRETO 1515/2007, of 16 November, approving the *PYMES* General Accounting Plan.

Complementary bibliography:

Amat, O., and Aguilar, S., (coordination): “El nuevo PGC en la práctica. Ejercicios i Soluciones”. Bresca Ed. ACCID. 2008.

Soldevila, P., Oliveras, E., and Begur, Ll. “Contabilidad General con el nuevo PGC. ACCID-Profit. Barcelona, 2009.

Webs:

<http://www.icac.meh.es/>

<http://www.icjce.es/>

Assignment material

- A power point file.
- An exercise file where all exercises held during lessons are included.
- An exercise file where all exercises held during seminars are included.

All material is available in the moodle.

6. METHODOLOGY

The subject is structured in two types of sessions: plenary sessions and weekly seminars.

The aim of plenary sessions is to know the basic concepts to be able to account the main transactions that a company has.

The aim of weekly seminars is to apply the basic concepts that had been learnt in the plenary sessions.

7. ACTIVITIES PLANNING

This course has a total of 5 UPF credits corresponding to a total of 125 hours.

These hours are distributed as follows:

Week 1	Topic 1 and presentation Topic 2	
Week 2	Topic 2 Topic 2	
Week 3	Topic 3 Topic 3	
Week 4	Topic 3 Topic 4	
	Seminar 1	Basics concepts and annual accounts
Week 5	Topic 4 Topic 4	
	Seminar 2	Highs and lows of fixed assets
Week 6	Topic 5 Topic 6	
	Seminar 3	Leasing and changes in the value of fixed assets
Week 7	Topic 6	
	Mid-Term	Topics 1,2,3,4,5.
	Seminar 4	Financial assets and liabilities
Week 8	Topic 7 Topic 7	
	Seminar 5	Allowances and grants
Week 9	Topic 7 Topic 8	
	Seminar 6	Conceptos diversos
Week 10	Topic 8 Ex. Previous year	