

## 1. OVERVIEW

<b>Subject area</b>	Accounting I
<b>Degree</b>	Bachelor's Degree in Business Analytics
<b>School/Faculty</b>	Social Sciences and Communication
<b>Year</b>	1st
<b>ECTS</b>	6
<b>Type</b>	Core
<b>Language(s)</b>	Spanish
<b>Delivery Mode</b>	On campus
<b>Semester</b>	Second (4th)
<b>Year</b>	2024/2025
<b>Coordinating professor</b>	ESTEBAN SERRANO MONGE

## 2. INTRODUCTION

"A degree in Business Analytics should provide students with knowledge of the key concepts of the business world. For that reason, the degree has two Accounting subject areas (I and II) that allow students to understand and carry out the financial review of the different operations carried out by companies, always with the aim of being able to make decisions based on the analysis of financial statements. The contents of the subject areas are:.

## 3. SKILLS AND LEARNING OUTCOMES

**Basic skills** (CB, by the acronym in Spanish):

- CB2: Students know how to apply their knowledge to their work or vocation professionally and have the skills that are usually demonstrated by forming and defending opinions and solving problems within their study area.

**Specific skills** (CE, by the acronym in Spanish):

- CE05: Ability to identify and understand the accounting department in the company and apply the different tools available for its management, as well as know its main relationships with other departments.
- CE31: Ability to manage uncertainty due to constantly changing information sources.
- CE32: Business orientation: demonstrate through appropriate decision-making that the cost of obtaining information should be less than the benefit of applying it.

**Learning outcomes** (RA, by the acronym in Spanish):

- RA1: Understanding of the key concepts related to companies' commercial and corporate transactions and how they are reflected in the accounts.
- RA2: Ability to keep company accounts and to make decisions related to business management.

The following table shows how the skills developed in the subject area relate to the intended learning outcomes:

Skills	Learning outcomes (RA, by the acronym in Spanish)
CB2, CE05	RA1 Understanding of the key concepts related to companies' commercial and corporate transactions and how they are reflected in the accounts.
CB2, CE05, CE31, CE32	RA2 Ability to keep company accounts and to make decisions related to business management.

## 4. CONTENTS

### Unit 1: Conceptual framework for accounting.

- 1.1 Accounting as an information processing system.
- 1.2 Evolution of accounting and future projection.
- 1.3 Regulatory framework for accounting: annual accounts.
- 1.4 Conceptual framework for accounting.

The aim of this unit is to understand the importance of accounting as an information and data processing system, as well as know the basic principles of the accounting process.

### Unit 2: Concept of equity and financial assets and liabilities: the balance sheet.

- 2.1 The equity of a company.
- 2.2 Assets and sources of financing.
- 2.3 Financial assets and liabilities.
- 2.4 The balance sheet.

The aim of this unit is to understand the concept of equity, its components and how it is represented on the balance sheet.

### Unit 3: Equity items: the account.

- 3.1 Equity items, account and financial assets and liabilities.
- 3.2 Standard chart of accounts.

The aim of this unit is to understand the representation of the elements that make up the company's assets and liabilities through accounts.

#### **Unit 4: Accounting journal entry: the double entry.**

- 4.1 The double entry method.
- 4.2 The operations of different types of accounts.
- 4.3 The general ledger and the general journal.

The aim of this unit is to introduce the double entry method for recording accounting information.

#### **Unit 5: Adjustments and the financial year end.**

- 5.1 Adjustments to revenue and expenses.
- 5.2 The financial year end.
- 5.3 The financial year end, the balance sheet and profit and loss accounts. The aim of this unit is to apply the double entry method to record the financial year end and know how the annual information is summarised in the balance sheet and profit and loss account.

#### **Unit 6: Income statement.**

- 6.1 The profit and loss account: components and preparation.
- 6.2 The profit and loss account: analysis.

The aim of this unit is to learn how to prepare a profit and loss account, as well as know the basic aspects of its analysis in order to retrieve information on the company's performance.

#### **Unit 7: Inventories.**

- 7.1 Speculative accounts, operation.
- 7.2 Inventory adjustment.
- 7.3 Inventory valuation systems.

The aim of this unit is to learn how to record business transactions through speculative accounts.

#### **Unit 8: VAT accounting.**

- 8.1 VAT: tax operation.
- 8.2 Purchase and sales accounting.
- 8.3 VAT adjustment.

The aim of this unit is to know the basic aspects of Value Added Tax (VAT) and the accounting record of the operations affected by VAT.

## 5. TEACHING-LEARNING METHODS

The types of teaching-learning methods are as follows:

- Lectures / *web conference*
- Case studies
- Collaborative learning
- Problem-based learning
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## 6. LEARNING ACTIVITIES

The types of learning activities, plus the amount of time spent on each activity, are as follows:

Learning activity	Number of hours
Tutorials	10 h
Lectures	21 h
Asynchronous lectures	10 h
Case studies	12.5 h
Problem-solving	12.5 h
Oral presentations	5 h
Writing reports and papers	25 h
Independent working	50 h
Knowledge tests	4 h
<b>TOTAL</b>	<b>150 h</b>

## 7. ASSESSMENT

The assessment systems, plus their weighting in the final grade for the subject area, are as follows:

Assessment system	Weighting
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Knowledge test	50%
Problem-solving (individual activity)	30%
Reports (individual activity). Oral presentation	10%
Reports (group activity). Oral presentation	10%

On the Virtual Campus, when you open the subject area, you can see all the details of your assessable tasks and the deadlines and assessment procedures for each task.

### 7.1. Ordinary exam period

To pass the subject area in the ordinary exam period you must obtain a grade higher than or equal to 5.0 out of 10.0 in the final grade (weighted average) for the subject area.

In any case, it is necessary that you obtain a grade higher than or equal to 5.0 in the final exam, so that it can be averaged with the rest of the tasks.

Work submitted after the specified deadline will not be accepted. In order to be assessed in the ordinary exam period, you must attend at least 50% of the classes.

### 7.2. Extraordinary exam period (resits)

than or equal to 5.0 out of 10.0 in the final grade (weighted average) for the subject area.

In any case, it is necessary that you obtain a grade higher than or equal to 5.0 in the final exam task, so that it can be averaged with the rest of the tasks.

Tasks not passed in the ordinary exam period, or those not delivered, must now be delivered after having received the relevant corrections to them by the teacher.

Work submitted after the specified deadline will not be accepted.

## 8. TIMELINE

The timeline with delivery dates of assessable tasks in the subject area is indicated in this section:

Assessable tasks	Date
Activity 1. Basic accounting analysis	Week 5
Activity 2. The accounting cycle.	Week 9

Activity 3. Analysis of the profit and loss account.	Week 11
Activity 4. Blockchain and accounting.	Week 13
Activity 5. Goods and VAT.	Week 15
Activity 6. Simulation.	Week 18
Activity 7. Final test.	Week 16

The timeline may be subject to modifications for logistical reasons. Students will be informed of any changes in due time and course.

## 9. BIBLIOGRAPHY

The recommended bibliography is indicated below:

- Alonso, A.; Pousa R. (2007). *Casos Prácticos del nuevo Plan General de Contabilidad*, Editorial Centro de Estudios Financieros, Madrid.
- Boletín Oficial del Estado (2016). *Plan General de Contabilidad*. Recuperado de <https://www.boe.es/buscar/act.php?id=BOE-A-2007-19884>
- Gallego, E.; Vara, M. (2008). *Manual Práctico de Contabilidad Financiera*, Ediciones Pirámide, Madrid.
- Gragera, E.; Gracia, L.F.; San Juan, C. (2010). *Manual de Contabilidad Financiera. Metodología adaptada al espacio europeo de educación superior*. Editorial Netbiblo, A Coruña.
- Mallo, C.; Pulido, A. (2008). *Contabilidad Financiera: un enfoque actual*. Editorial Paraninfo Cengage Learning, Madrid
- Omeñaca García, J. (2017). *Contabilidad general*, 13ª ed., Editorial Deusto, Barcelona.

## 10. EDUCATIONAL GUIDANCE AND DIVERSITY UNIT

From the Educational Guidance and Diversity Unit we offer support to our students throughout their university life to help them reach their academic achievements. Other main actions are the students inclusions with specific educational needs, universal accessibility on the different campuses of the university and equal opportunities.

From this unit we offer to our students:

1. Accompaniment and follow-up by means of counselling and personalized plans for students who need to improve their academic performance.
2. In terms of attention to diversity, non-significant curricular adjustments are made in terms of methodology and assessment for those students with specific educational needs, pursuing an equal opportunities for all students.
3. We offer students different extracurricular resources to develop different competences that will encourage their personal and professional development.

4. Vocational guidance through the provision of tools and counselling to students with vocational doubts or who believe they have made a mistake in their choice of degree.

Students in need of educational support can write to us at:

[orientacioneducativa@universidadeuropea.es](mailto:orientacioneducativa@universidadeuropea.es)

## **11. STUDENT SATISFACTION SURVEYS**

Your opinion matters!

Universidad Europea encourages you to complete our satisfaction surveys to identify strengths and areas for improvement for staff, the degree and the learning process.

These surveys will be available in the surveys area of your virtual campus or by email.

Your opinion is essential to improve the quality of the degree.

Many thanks for taking part.