

1. OVERVIEW

Course	Accounting II
Degree program	Bachelor's Degree in Business Analytics
School	Faculty of Economics, Business, and Communication Sciences
Year	2nd
ECTS	6
Credit type	Compulsory
Language(s)	English
Delivery mode	On Campus
Semester	2º
Academic year	2024-2025
Coordinating professor	
Professor	

2. INTRODUCTION TO THE SUBJECT AREA/MODULE

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: To understand concepts related to commercial and corporate transactions of companies 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
CB2, CE05, CE31, CE32	RA2

4. CONTENTS

1. Advanced financial accounting.
 - 1.1. Inventory and collection rights.
 - 1.2. Staff expenses.
 - 1.3. Financial instruments.
 - 1.4. Accrual.
2. **Fixed assets and amortization.**
 - 2.1. Fixed assets: characteristics and classification.
 - 2.2. Amortization: methods.
 - 2.3. Financial importance of amortization.
3. **Introduction to accounting analysis.**
 - 3.1. Annual accounts and their importance in decision making.
 - 3.2. Accounting analysis method.
4. **Solvency and liquidity analysis.**
 - 4.1. Solvency analysis.
 - 4.2. Liquidity analysis.

5. Profitability analysis.

- 5.1. Profit and loss account: introduction.
- 5.2. Profitability analysis.

5. TEACHING-LEARNING METHODS

The types of teaching-learning methods are as follows:

- Lectures / *web conference*
- Case studies
- Collaborative learning
- Problem-based learning

6. LEARNING ACTIVITIES

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

Type of learning activity (AF, by the acronym in Spanish)	Number of hours
Tutorials	10
Lectures	21
Asynchronous lectures	10
Case studies	12.5
Problem-solving	12.5
Oral presentations	5
Writing reports and papers	25
Independent working	50
Knowledge tests	4
TOTAL	150

7. ASSESSMENT

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

Assessment system	Weighting
Knowledge test	50%
Problem-solving (individual activity)	30%
Reports (group activity). Oral presentation	15%
Oral presentation (group activity). Oral presentation	5%

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)

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 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. Advanced accounting worksheet.	Weeks 4-5
Activity 2. Vertical and horizontal analysis.	Weeks 6-7
Activity 3. Management of current assets.	Weeks 8-9
Activity 4. EBITDA	Week 14
Activity 5. Financial analysis of a business (written work)	Week 17
Activity 6. Financial analysis of a business (oral presentation)	Week 17
Activity 7. Final test.	Week 18

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:

- Boletín Oficial del Estado (2016). *Plan General de Contabilidad*. Recuperado de <https://www.boe.es/buscar/act.php?id=BOE-A-2007-19884>
- Garrido, P.; Íñiguez, R. (2017). *Análisis de estados contables. Elaboración e interpretación de la información financiera*. Editorial 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.
- Omeñaca García, J. (2017). *Contabilidad general*, 13ª ed., Editorial Deusto, Barcelona.
- Palomares, J.; Peset, M.J. (2015). *Estados financieros: interpretación y análisis*. Editorial Pirámide, Madrid.

10. EDUCATIONAL GUIDANCE, DIVERSITY AND INCLUSION UNIT

From the Educational Guidance, Diversity and Inclusion 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

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.