

1. BASIC INFORMATION

Course	Accounting and Financial Statement Analysis
Degree program	Marketing
School	SOCIAL SCIENCES FACULTY
Year	THIRD
ECTS	6 ECTS
Credit type	COMPULSORY
Language(s)	ENGLISH
Delivery mode	ON SITE
Semester	1 st SEMESTER
Academic year	2025 - 2026
Coordinating professor	Rosa Sanchidrian Phd
Professor	

2. PRESENTATION

The Accounting and Financial Statement Analysis I course aims to provide students with criteria for generating the basic and necessary information that contributes to identifying and analyzing a company's economic and financial situation.

One of the unique characteristics of the economic, financial, and business field is the ability to measure results. This allows us to see the profits obtained by different companies over time, the investments made, the financing obtained, etc. However, for a company, its usefulness begins with understanding the legal criteria for valuing and measuring the company's operations that influence both the results and the qualitative and quantitative composition of its equity structure.

3. COMPETENCIES AND LEARNING OUTCOMES

Core competencies:

- CB1: Students must have demonstrated knowledge and understanding in an area of study that builds on the foundation of general secondary education and is typically at a level that, while supported by advanced textbooks, also includes some aspects that involve knowledge from the forefront of their field of study.
- CB2: Students must be able to apply their knowledge to their work or vocation in a professional manner and possess the skills typically demonstrated through the development and defense of arguments and problem-solving within their area of study.
- CB3: Students must have the ability to gather and interpret relevant data (usually within their area of study) to make judgments that include reflection on relevant social, scientific, or ethical issues.
- CB4: Students will be able to communicate information, ideas, problems, and solutions to both specialized and non-specialized audiences.
- CB5: Students will have developed the learning skills necessary to undertake further studies with a high degree of autonomy.

Cross-curricular competencies:

- CT5: Analysis and Problem Solving: Being able to critically evaluate information, break down complex situations into their constituent parts, recognize patterns, and consider other alternatives, approaches, and perspectives to find optimal solutions and efficient negotiations. Ability to apply knowledge to practice, to use acquired knowledge.

Specific competencies:

- CE30: Ability to resolve accounting problems and understand the valuation criteria for assets.
- CE31: Ability to understand and comprehend the accounting field in the company and apply the various tools available for its management, as well as understand the main relationships with other departments.
- CE32: Ability to understand and interpret the recording and valuation standards of the Spanish General Accounting Plan and the International Financial Reporting Standards.

Learning outcomes:

The aim of this course is for the student to understand the basic tools of economic analysis, enabling them to

- R.A. 1: Understanding the valuation and accounting record standards contained in the General Accounting Plan.
- R.A. 2: Recording accounting transactions, regularization, accruals, and year-end closing.
- R.A. 3: Ability to understand and interpret financial statements.

The following table shows the relationship between the competencies developed during the course and the learning outcomes pursued:

Competencies	Learning outcomes
CB3, CB5; CE32	R.A. 1: Understanding the valuation and accounting record standards contained in the General Accounting Plan
CB2, CE30, CE31	R.A. 2: Recording accounting transactions, regularization, accruals, and year-end closing.
CB1, CB4, CT5	R.A. 3: Ability to understand and interpret financial statements

4. CONTENT

- Topic 1: Conceptual Framework
- Topic 2: The Accounting Cycle
- Topic 3: Beginning the Recording of Accounting Transactions
- Topic 4: The Concept of Equity and Assets: The Balance Sheet
- Topic 5: The Concept of Income, Expenses, and Results: The Profit and Loss Account
- Topic 6: Adjustment and Closing of the Financial Year
- Topic 7: Inventories
- Topic 8: Accounting for VAT

5. TEACHING-LEARNING METHODOLOGIES

The types of teaching-learning methodologies used are indicated below:

- Case study method.
- Cooperative learning (in-person)
- Problem-based learning (PBL) (in-person)
- Lectures (in-person)

6. LEARNING ACTIVITIES

Listed below are the types of learning activities and the number of hours the student will spend on each one:

Campus-based mode:

Learning activity	Number of hours
AF1 Analysis and resolution of practical cases	25
AF2 Independent study	50
AF3 Oral presentations	5
AF4 Masterclasses	30
AF5 Knowledge tests	4
AF6 Tutoring	11
AF7 Group participatory activities	25
TOTAL	150

7. ASSESSMENT

Listed below are the assessment systems used and the weight each one carries towards the final course grade:

Campus-based mode:

Assessment system	Weight
Knowledge Assignments	50%
Theoretically /practical Cases	30%
Theretic Cases	20%

When you access the course on the *Campus Virtual*, you'll find a description of the assessment activities you have to complete, as well as the delivery deadline and assessment procedure for each one.

7.1. First exam period

To pass the course in the first exam period, you must obtain a final course grade of at least 5 out of 10 (weighted average).

In any case, you will need to obtain a grade of at least 5.0 in the final exam in order for it to count towards the final grade along with all the grades corresponding to the other activities.

7.2. Second exam period

To pass the course in the second exam period, you must obtain a final grade of at least 5 out of 10 (weighted average).

In any case, you will need to obtain a grade of at least 5.0 in the final exam in order for it to count towards the final grade along with all the grades corresponding to the other activities.

The student must deliver the activities not successfully completed in the first exam period after having received the corresponding corrections from the professor, or those that were not delivered in the first place.

8. SCHEDULE

This table shows the delivery deadline for each assessable activity in the course:

Assessable activities	Deadline
Activity 1. Theoretical Cases	Third week of September Fourth week of October Third week of December
Activity 2. Theoretical tests	1st week of October (oral presentation, 20%). At the end of each topic, the student will complete a multiple-choice test in the system..
Activity 3. Knowledge test	JANUARY (30%)

This schedule may be subject to changes for logistical reasons relating to the activities. The student will be notified of any change as and when appropriate.

9. BIBLIOGRAPHY

In Spanish

- <http://www.plancontable2007.com/index.php/niif-nic/nic-normas-internacionales-de-contabilidad.html>
- Campo Moreno, P. (2023) Contabilidad Financiera: normas de registro y valoración. 9788419433657 Ed. Sanz y Torres.
- Martínez Carrasco R. (2013). Contabilidad financiera: teoría y ejercicios prácticos. Editorial: Tirant Lo Blanch. ISBN: 9788490531099

- Omeñaca J. (2017) Supuestos prácticos de contabilidad financiera y de sociedades. 9788423428014. Deusto.
- Sánchez-Mayoral García-Calvo F., García Mérida J., Villaluenga de Gracia S. (2023). Manual Práctico de Contabilidad Financiera. 978-84-368-4828-1 Ed. Piramide

10. EDUCATIONAL GUIDANCE DIVERSITY & INCLUSION 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.uev@universidadeuropea.es

11. ONLINE SURVEYS

Your opinion matters!

The Universidad Europea encourages you to participate in several surveys which help identify the strengths and areas we need to improve regarding professors, degree programs and the teaching-learning process.

The surveys will be made available in the “surveys” section in virtual campus or via e-mail.

Your assessment is necessary for us to improve.

Thank you very much for your participation.