

## 1. BASIC INFORMATION

<b>Course</b>	Financial and Accounting Analysis
<b>Degree program</b>	International Business
<b>School</b>	Social Sciences and Communication
<b>Year</b>	1st
<b>ECTS</b>	6 ECTS
<b>Credit type</b>	Basic
<b>Language(s)</b>	English
<b>Delivery mode</b>	On-Campus
<b>Semester</b>	S2
<b>Academic year</b>	2024-2025
<b>Coordinating professor</b>	Phd. Luis Fernando Gracia Sarubbi
<b>Professor</b>	

## 2. PRESENTATION

Accounting and Financial Analysis is a basic subject in the corresponding Global Bachelor's degree in International Business, first year, providing six ECTS credits, like the rest of the subjects of the degree. The importance of the subject within the curriculum relates to the contents of Business law and Accounting standards.

The accounting information of the financial statements should be mandatorily made by companies, following a regulatory framework directly related to the generally accepted accounting standards. In this course, the student will know the activities performed by those who are in charge of the accounting area, consultants and company managers, learning as well the use of accounting programs.

Students will be able to interpret and analyze information for decision-making in the economic and financial field, in an increasingly globalized world that demands professionals with a multidisciplinary background.

## 3. COMPETENCIES AND LEARNING OUTCOMES

### Core competencies:

- BS1: Students should demonstrate they possess and understand knowledge in a field of study that starts from a general secondary education base, and combines ideas found in advanced textbooks with the latest knowledge in that field.

- BS4: Students should be able to transmit information, ideas, problems and solutions to a specialized and non-specialized public.
- BS5: Students should have developed those learning skills necessary to undertake further studies with a high degree of autonomy.

**Cross-curricular competencies:**

- CS1: Autonomous Learning: Ability to choose the most effective strategies, tools to learn and independently implement what has been learned.
- CS4: Capacity for analysis and synthesis: be able to break down complex situations into their constituent parts, and evaluate different alternatives and perspectives to find optimal solutions. The synthesis seeks to reduce complexity in order to better understand it, and if necessary, resolve problems.
- CS5: Ability to apply theory to practice, and use the academic knowledge acquired in situations as similar as possible to the reality of the profession for which they are being trained.
- CS8: Information management: Ability to search, select, analyze and integrate information from different sources.
- CS17: Teamwork: Ability to integrate and collaborate actively with other people, areas, and organizations to achieve common objectives.
- CS18: Use of information and communication technologies (ICT): The ability to use information and communication technologies effectively as a tool for finding, processing and storing information, as well as for developing communication skills.

**Specific competencies:**

- SS8: Capacity to use the management tools available in the area of administration and finance, in the context of international business.
- SS19: Ability to understand and integrate oneself professionally in the different economic, organizational and hierarchical structures of multinational companies, knowing the relevant positions and the functions of each director and department.
- SS21: Ability to interpret accounting and financial information prepared in different countries, taking into account the adjustments and economic impacts of different accounting methods, as well as the adjustments required to obtain information according to international financial reporting standards.

**Learning outcomes:**

- LO1: Understanding the accounting recognition and valuation standards contained in the international accounting regulations (IFRS)
- LO2: Ability to analyze the financial statements according to IFRS.

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

Competencies	Learning outcomes
CB1, CB5, CT1, CT5, CT17, CE8, CE19, CE21.	LO1

CB4, CB5, CT1, CT4, CT5, CT8, CT17, CE19, CE21.	LO2
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## 4. CONTENT

- Financial accounting as an information system.
- Conceptual framework and accounting standards set in IFRS.
- Accounts and accounting registration system.
- Recording of basic commercial transactions: Journal book and General ledger.
- Accounting Cycle.
- Annual accounts in International companies.

## 5. TEACHING-LEARNING METHODOLOGIES

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

- Master class
- Cooperative learning
- Problem -based learning

## 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
Master Classes	49 h
Problem Solving	20 h
Formative assessment	10 h
Autonomous Learning	40 h
Tutorials	10h
Case studies	20h
Asynchronous master classes	1h
<b>TOTAL</b>	<b>150h</b>

## 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 tests	50%
Performance Observation	20%
Case Studies and Problem Solving	30%

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 5.0 in the practical exams 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 5.0 in the practical exams 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	Weeks 1-7
Activity 2	Week 8-13
Activity 3	Weeks 14-17
Exams	Week 16

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. BIBLIOGRAFÍA

The main reference work for this subject is:

- CAMACHO M, AKPINAR M et al. (2012). Beyond figures. Introduction to Financial Accounting Manual. Madrid, Pirámide.
- Enlaces de interés: Página oficial del instituto de Contabilidad y Auditoría de Cuentas ICAC: <http://www.icac.meh.es/>
- FRIEDLAN, J. (2013): "Financial Accounting: A Critical Approach". Toronto, McGraw-Hill Ryerson.
- GARRIDO, P. ÍÑIGUEZ, R. (2010). Análisis de estados contables. Elaboración e interpretación de la información financiera. Madrid: Pirámide.
- GRAGERA E. GRACIA L.F. SAN JUAN C. (2010). Manual de contabilidad financiera. La Coruña: Editorial Netbiblo.
- KIESO, D et al. (2013): "Intermediate Accounting". Volume 1. Toronto, Wiley.
- KIESO, D et al. (2013): "Intermediate Accounting". Volume 2. Toronto, Wiley.
- Plan General de Contabilidad. Real Decreto 1514/2007 de 16 de noviembre.
- Spanish General Accounting Plan. Royal Decree 1514/2007.

## 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 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. 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.

