

1. BASIC INFORMATION

Course	Financial Accounting I
Degree program	Business Management
School	Economic, Business and Communication Sciences
Year	First
ECTS	6 ECTS
Credit type	Basic
Language(s)	Spanish / English
Delivery mode	Face-to-face / Online
Semester	Second semester
Academic year	2025/2026
Coordinating professor	Enrique Gragera Pizarro

2. PRESENTATION

The course will provide the knowledge to develop the skills necessary for understanding the accounting cycle and the formulation of the balance sheet and profit and loss account, as well as for the understanding of the information provided by both documents. You will also be able to familiarize yourself with the basic concepts included in the conceptual framework of the General Accounting Plan.

3. LEARNING OUTCOMES

Knowledge

CON01. Define the main concepts about the company, the entrepreneur, and its context, as well as the main functional areas and problems of the company as an organization in a market economy.

Understand concepts related to commercial and corporate transactions of companies and their accounting reflection.

Skills

HAB01. Analyze, in a critical and analytical way, the concepts and theories related to business management, interpreting economic, fiscal, financial and legislative data in the field of organizations.

HAB08. Resolve accounting problems and understand the valuation criteria for asset elements, as well as analyze and interpret the registration and valuation standards of the Spanish General Accounting Plan and the International Financial Reporting Standards.

Analyze the accounting of a company and make decisions related to business management.

Competencies

CP03. Identify and understand the accounting, human resources, marketing, trade, and production areas of the company by applying the different tools available for its management.

4. CONTENT

1. Conceptual framework of accounting
2. Equity, liabilities and assets. The balance sheet
3. The account
4. Recording transactions: the double entry system
5. The accounting cycle
6. The income statement
7. Merchandises
8. Accounting of VAT

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 ACTIVITIES	NUMBER OF HOURS	% of Attendance
1	Master Classes	30 h	100%
2	Autonomous Work	50 h	0%
3	Oral Presentations	5 h	100%
4	Case Analysis and Problem solvint	25 h	70%
5	Visits/ External Internship	-	-
6	Group activities	25 h	70%
7	Knowledge test	4 h	100%
8	Tutorials	11 h	100%
		150	

7. ASSESSMENT

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

Assessment system	Weight
Face-to-face knowledge tests	50
Case analysis, problem solving and project development	40
Oral presentations	5
Written reports	5

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 ordinary 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 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 extraordinary 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 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 ordinary period after having received the corresponding corrections from the professor, or those that were not delivered in the first place.

8. SCHEDULE

Assessment Activities	Week
1ª Activity	3ª
2ª Activity	6ª
3ª Activity	9ª
4ª Activity	12ª
5ª Activity	15ª
6ª Activity	18ª
7ª Activity	18ª

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

- Powers, M.; Needles, B. (2012): Financial Accounting. Ed. South Western Cengage Learning
- Eisen, P. (2003): Accounting, the easy way. Ed. Barron's
- Reeve, J.; Warren, C.; Duchac, J. (2012): Principles of Accounting. Ed. South Western Cengage Learning
- Spanish General Accounting Plan. Royal Decree 1514/2007.
- Eisen, P; Eisen J. (2009) A-Z Accounting . Hauppauge, NY
- Harrison, W. ; Horngren, C. (2001) Financial accounting. Prentice, NJ.

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

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.