

1. BASIC INFORMATION

Course	Financial Accounting II
Degree program	Business Administration and Management
School	Economics, Business and Communication Sciences.
Year	Second
ECTS	6 ECTS
Credit type	Compulsory
Language(s)	Spanish/English
Delivery mode	Campus based/online
Semester	First semester
Academic year	2025/2026
Coordinating professor	Dr. Daniel Arnaiz Boluda

2. PRESENTATION

The subject will provide the knowledge to develop the necessary skills for the preparation of the financial statements of mandatory notification of Spanish companies, in accordance with the legislation and the understanding of the different types of accounting facts that can be generated in a company as a result of its activity. Understanding the accounting reflection of this activity is essential so that in other subjects of the degree you can carry out an economic and financial analysis of the company and can improve the decision-making process.

3. LEARNING OUTCOMES

Knowledge:

CON1. 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 trade and corporate transactions of companies and their accounting.

Skills:

HAB1. Analyze, in a critical and analytical perspective, concepts and theories related to business management, interpreting economic, fiscal, financial and legislative data in the field of organizations.

HAB8. Solve accounting problems, understanding the valuation standards of items related to equity. Analyze and interpret the valuation and recording standards from The Spanish General Accounting Plan as well as the International Financial Reporting Standards.

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

Competences:

COMP03. Identify and understand the area of accounting, human resources, marketing, trade, and production of a company applying different tools available for its management.

4. CONTENT

1. Inventories.
2. Fixed assets: depreciation and amortization.
3. Collection rights.
4. Personnel.
5. Accruals and Deferrals.
6. Financial instruments.
7. Other Accounting transactions.
8. Introduction to Financial Statements Analysis.

5. TEACHING-LEARNING METHODOLOGIES

The following are the types of teaching-learning methodologies that will be applied:

Campus based modality

- Master class.
- Cooperative learning.
- Problem-based learning.

Online modality

- Case Method.
- Cooperative learning.
- Problem-Based Learning (PBL).
- Project-based learning.
- Master classes through online seminar.
- Field experiences (through the visualization of videos, virtual access to records) (Online modality).
- Simulation environments.

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.	30
Autonomous Learning.	50
Oral presentations.	5
Case analysis and problem solving.	25
Participatory in group activities.	25
Knowledge tests.	4
Tutorials.	11
TOTAL	150

Online mode:

Learning activity	Number of hours
Webinar.	5
Reading topics and consulting complementary resources.	22,50
Individual activities: problems, case studies, projects, etc.	35
Cooperative learning activities.	12,50
Tutorials.	17,50
Self-assessment questionnaires and knowledge tests,	7,50
Autonomous study.	50
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 tests.	50
Case analysis, problem solving and project development.	40
Written Reports.	5
Oral presentations.	5

Online mode:

Assessment system	Weight
Knowledge tests.	60
Case analysis, problem solving and project development.	20
Written Reports.	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 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.

Failure to provide proof of at least 50% attendance at classes through the means provided by the university will result in a grade of 0 for the course.

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 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
1st activity	Week 3
2nd activity	Week 6
3rd activity	Week 9
4th activity	Week 12
5th activity	Week 15
6th activity	Week 18
7th activity	Week 18

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 reference work for the follow-up of the subject is:

- Royal decree 1514/2007, of 16 November, BOE 20-11-2007, by which approves the General Plan of Accounting.
- Alonso, A. and Pousa R. (2007): "Casos Prácticas del nuevo Plan General de Contabilidad" Editorial Centro de Estudios Financieros de Madrid.
- Fernández, J. (2007): "Nuevo Plan General Contable: 205 Supuestos Prácticas" Dossier Práctico Francis Lefebvre, Ediciones Francis Lefebvre, SA, Madrid.
- Gallego E. and Vara M., (2008): "Manual Práctica de Contabilidad Financiera" Ediciones Pirámide, Madrid).
- Gragera E.; Grace L.F.; San Juan C. "Manual de Contabilidad Financiera. Methodology adapted to the European Higher Education Area" Netbiblo 2010.
- C. Mallo and Pulido A. (2008): "Financial Accounting: a Current Approach" Editorial Paraninfo Cengage Learning, Madrid.
- Wanden-Bergue, others JLY (2008): "Financial Accounting: New General Accounting Plan and SMEs" Ediciones Pirámide, Madrid.

The following is recommended bibliography:

- Royal decree 1514/2007, of 16 November, BOE 20-11-2007, by which approves the General Plan of Accounting.

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.