

## 1. BASIC INFORMATION

<b>Course</b>	Financial Accounting I
<b>Degree program</b>	Bachelor's degree in business administration
<b>School</b>	Social and communication sciences
<b>Year</b>	First
<b>ECTS</b>	6 ECTS
<b>Credit type</b>	Basic
<b>Language(s)</b>	Spanish and English
<b>Delivery mode</b>	Face-to-face
<b>Semester</b>	Second semester
<b>Academic year</b>	2025-2026
<b>Coordinating professor</b>	Ballester Solaz, Jose Luis
<b>Professor</b>	Utrillas Esteban, Ramón Velilla Hernández, Cristina

## 2. PRESENTATION

The objective of the Financial Accounting I course is to provide students with the criteria to generate the basic and necessary information that helps identify a company's economic and financial situation. This course is essential for understanding accounting subjects in later years, such as Financial Accounting II, Cost Accounting, Accounting for Corporate Operations, or Financial Statement Analysis.

One of the key characteristics of the economic, financial, and business areas is the ability to measure results. For example, it allows us to see the profits earned by different companies over time, the investments made, the financing obtained, and so on. However, for a company, the utility begins by understanding the legal criteria to value and measure the transactions carried out by the company, which influence both the results and the qualitative and quantitative composition of its asset structure.

## 3. LEARNING OUTCOMES

- **LEARNING OUTCOMES OF THE DEGREE PROGRAMME**

### Skills

SK01: Ability to identify and understand the accounting area within the company and apply the various tools available for its management, as well as to understand the main relationships with other departments. SK02.

### Competences

CP16: Ability to solve accounting problems and understand the valuation criteria of asset elements.

CP01: Create new ideas and concepts from known ideas and concepts, reaching conclusions or solving problems, challenges, and situations in an original way.

CP6: Integrate analysis with critical thinking in the process of evaluating different ideas or possibilities and their potential for error, based on evidence and objective data that lead to effective and valid decision-making.

CP07: Adapt to adverse, unexpected, and stressful situations, whether personal or professional, overcoming them and even turning them into opportunities for positive change.

CP08: Demonstrate ethical behavior and social commitment in the performance of professional activities, as well as sensitivity to inequality and diversity.

- **LEARNING OUTCOME OF THE SUBJECT**

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

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

## **4. CONTENT**

- Topic 1: Conceptual framework.
- Topic 2: Concept of assets and asset groups: the balance sheet.
- Topic 3: Asset elements: the account.
- Topic 4: Recording journal entries: double-entry bookkeeping.
- Topic 5: Year-end adjustments and closing entries.
- Topic 6: The income statement.
- Topic 7: Inventory.
- Topic 8: VAT accounting.

## **5. TEACHING-LEARNING METHODOLOGIES**

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

- Lectures
- Case Method
- Cooperative Learning
- Problem-Based Learning (PBL)

## 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
Lectures	16
Asynchronous lectures	14
Autonomous work	50
Oral presentations	5
Case analysis and problem solving	25
Group participatory activities	25
Knowledge tests	4
Tutorials	11
<b>TOTAL</b>	<b>150</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 test	50%
Case analysis and problem solving	40%
Reports and written work	5%
Oral presentations	5%

### 7.1. First exam period

To pass the course in the ordinary exam period, you must obtain a grade greater than or equal to 5.0 out of 10.0 in the final course grade (weighted average).

In any case, it will be necessary to obtain a grade greater than or equal to 5.0 in the final exam for it to be averaged with the rest of the activities. If this grade is not achieved, the student must take new knowledge tests during the extraordinary exam period, and the course will be graded as "Fail" in the ordinary period.

Any student who does not complete or exceed 50% of the course or does not achieve a grade of 5 out of 10 in the knowledge tests will be graded as "Fail" in the ordinary exam period, as continuous assessment will prevent them from being considered "Not Present." Consequently, the student will need to attend the extraordinary exam period as scheduled.

If the course is graded as "Fail" in the ordinary exam period due to failure to meet the attendance percentage, the professor will indicate to the student which tests, assignments, or activities must be completed as a supplement to pass the course.

**Attendance:** For students enrolled in face-to-face learning, it is mandatory to justify at least 50% of attendance to classes as a necessary part of the evaluation process and to fulfill the student's right to receive guidance, assistance, and academic support from the professor. For this purpose, students must use the technological system provided by the University or the control system determined by the professor to record their daily attendance for each class. These systems will also ensure objective information about the student's active participation in class. Failure to record at least 50% attendance through the methods proposed by the university will allow the professor to grade the course as "Fail" in the ordinary exam period.

All tests considered part of the continuous assessment (theoretical tests, case studies, and final assignment and presentation) must be submitted by the deadline established by the professor. Any activities submitted after the professor's deadline will be corrected but marked as "Not Evaluated."

## 7.2. Second exam period

To pass the course in the ordinary exam period, you must obtain a grade greater than or equal to 5.0 out of 10.0 in the final course grade (weighted average).

In any case, it will be necessary to obtain a grade greater than or equal to 4.0 in the final exam for it to be averaged with the rest of the activities.

Students who have not completed the required activities during continuous assessment will not be allowed to submit them after the deadline. Therefore, they will need to complete an alternative assignment (to be determined by the professor) before the extraordinary exam period.

## 8. SCHEDULE

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

Assessable activities	Deadline
Activity 1. Knowledge Test	June

Activity 2. Practical Exercises	Fourth week of February, Second week of March, Fourth week of March, Third week of April, Second week of May, Fourth week of May
Activity 3. Theoretical Tests	Last week of March, Last week of May
Activity 4. Final Assignment and Presentations	Last week of May

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:

- Alonso Pérez, Ángel; Pousa Soto, Raquel (2007): Casos prácticos del nuevo P.G.C. Ed. Centro de Estudios Financieros.
- Amador Fernández, S.; Carazo González, I. (2008): Plan General de Contabilidad. Comentarios y casos prácticos. 9ª Edición. Ed. Centro de Estudios Financieros
- De Vega González, Fernando (2010). Contaplan 2010" Anaya Multimedia.
- Fernández González, F.J. (2007) Nuevo Plan General Contable: 250 supuestos prácticos. Santiago de Compostela: Ediciones Francis Lefebvre, D.L.
- Gallego Díez, E.; Vara y Vara, M. (2008): Manual práctico de contabilidad financiera. 2ª edición" Ed. Pirámide.
- Gragera et al. (2010). Manual de Contabilidad Financiera. metodología adaptada al EEES.
- Martínez Alfonso, A.P.; Labatut Serer, G. (2008): Casos prácticos del PGC y PGC-PYMES y sus implicaciones fiscales. Valencia: Edición Fiscal CISS.
- Plan General de Contabilidad (RD 1514/2007).
- RD 1/2021 de modificación del P.G.C.
- Rey Pombo, J. (2009): Contabilidad General. 2ª edición. Editorial Paraninfo.
- Sánchez de Valderrama, J.L. (2008): Teoría y práctica de la contabilidad. 2ª ed. Madrid Ediciones Pirámide, D.L. 8

The recommended Bibliography is:

- <http://www.plancontable2007.com/index.php/niif-nic/nic-normas-internacionales-decontabilidad.html>
- [http://books.google.es/books?id=ePyr6TLZuKoC&printsec=frontcover&hl=es&source=gbs\\_ge\\_summary\\_r&cad=0#v=onepage&q&f=false](http://books.google.es/books?id=ePyr6TLZuKoC&printsec=frontcover&hl=es&source=gbs_ge_summary_r&cad=0#v=onepage&q&f=false)

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- <http://www.icac.meh.es/>
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- <http://www.aeat.es>
- <https://www.registradores.org>
- <https://martin.click/podcast/99-contabilidad-y-estados-financieros/> ( 9 minutos)
- <https://open.spotify.com/show/6LIJ4APiybMiDB6CDnYbLR>. Cierre contable ( 29 minutos)
- [https://www.ivoox.com/e61-que-es-fondo-comercio-audios-mp3\\_rf\\_38922549\\_1.html](https://www.ivoox.com/e61-que-es-fondo-comercio-audios-mp3_rf_38922549_1.html)
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## 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.uev@universidadeuropea.es](mailto: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.