

## 1. BASIC INFORMATION

|                        |   |
|------------------------|---|
| Course                 | FINANCIAL ACCOUNTING II   |
| Degree program         | GLOBAL BACHELOR'S DEGREE IN BUSINESS ADMINISTRATION AND ENTREPRENEURSHIP +MARKETING |
| School                 | SOCIAL SCIENCES FACULTY   |
| Year                   | SECOND YEAR   |
| ECTS                   | 6 ECTS  |
| Credit type            | MANDATORY   |
| Language(s)            | ENGLISH   |
| Delivery mode          | IN-PERSON   |
| Semester               | 1st SEMESTRE  |
| Academic year          | 2025-2026   |
| Coordinating professor | CRISTINA VELILLA HERNÁNDEZ  |
| Professor              | RAMÓN UTRILLAS; CRISTINA VELILLA  |

## 2. PRESENTATION

This subject will allow us to understand the valuation criteria for investments and financing in companies, as well as to review basic concepts. At the end of the course, students will have developed skills that enable them to analyze the economic-financial situation and make decisions in areas directly related to their professional field, as the content is specially adapted for the degree. The subject contributes to the profile of the economic-financial area, complementing courses in Cost Accounting, Corporate Operations Accounting, or Accounting Analysis.

## 3. LEARNING OUTCOMES

### • LEARNING OUTCOMES OF THE DEGREE PROGRAMME

#### Skills

- HAB01: Ability to identify and understand the area of accounting in the company and apply the various tools available for its management, as well as to know the main relationships with other departments.

#### Competences

- CP16: Ability to solve accounting problems and understand the valuation criteria of asset elements.
- CP17: Ability to analyze and interpret the recording and valuation standards of the Spanish General Accounting Plan and the International Financial Reporting Standards.
- CPT01: Create new ideas and concepts from known ideas and concepts, reaching conclusions or solving problems, challenges, and situations in an original way.

- CPT06: Integrate analysis with critical thinking in an evaluation process of different ideas or possibilities and their potential for error, based on evidence and objective data leading to effective and valid decision-making.
- CPT07: Adapt to adverse, unexpected situations that cause stress, whether personal or professional, overcoming them and even turning them into opportunities for positive change.
- CPT08: Show ethical behavior and social commitment in performing professional activities, as well as sensitivity to inequality and diversity.

#### **LEARNING OUTCOMES OF THE SUBJECT**

- Understanding concepts related to business commercial and corporate transactions and their accounting reflection.
- Ability to carry out the accounting of a company and make decisions related to business management.

## **4. CONTENT**

- Inventory
- Fixed assets: depreciation
- Accounts receivable
- Personnel expenses
- Accruals
- Financial instruments
- Accounting reflection of other operations
- Introduction to the analysis of financial statements

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

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

- Lectures
- 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 |
|-----------------------------------|-----------------|
| Lectures                          | 16              |
| Synchronous Lectures              | 18              |
| Independent work                  | 50              |
| Oral Presentation                 | 5               |
| Case Analysis and Problem Solving | 25              |
| Group Participatory Activities    | 25              |
| Knowledge Tests                   | 4               |
| Tutoring                          | 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 Tests                   | 50%    |
| Case Analysis and Problem Solving | 30%    |
| Reports and Written Assignments   | 15%    |
| Oral Presentations                | 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 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.

## 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         |
|--|------------------|
| Identification and classification of the main asset elements of a company and formulation of balances.   | Weeks 1-2-3      |
| Initial and subsequent recording and valuation of fixed assets.  | Weeks 4-5-6      |
| Accounting for a complete accounting cycle with transactions of buying and selling inventory and formulating the balance sheet and income statement. | Weeks 7-8        |
| Initial and subsequent recording and valuation of financial assets and liabilities according to their nature.  | Weeks 9-10-11-12 |
| Recording and valuation of subsidies according to their nature.  | Weeks 13-14-15   |
| Group Work Weeks<br>Final Exam Weeks   | Weeks 16-17-18   |

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 main reference work for this subject is:

- Plan General de Contabilidad (RD 1514/2007). BOE
- Vela Bargues, José Manuel, Helena María Bollas Araya, and Luis. Porcuna Enguix. Fundamentos de contabilidad financiera : el Plan General de Contabilidad. Adaptado al Real Decreto 1/2021. Madrid: Ediciones Pirámide, 2021.
- Porcuna Enguix, Rubén et al. Fundamentos de contabilidad financiera: El Plan General de Contabilidad. Casos prácticos. Adaptado al Real Decreto 1/2021. Madrid: Piramide, 2022.
- MontesinosJulve, Vicente. Fundamentos de contabilidad financiera. Madrid: Ediciones Pirámide, 2017.
- 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). Contaplus 2010" Anaya Multimedia. - Fernández González, F.J. (2007) Nuevo Plan General Contable: 250 supuestos prácticos. Santiago de Compostela: Ediciones Francis Lefebvre, D.L.
- Gallego Diez, E.; Vara y Vara, M. (2008): Manual práctico de contabilidad financiera. 2ª edición" Ed. Pirámide.

## 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.

## PLAGIARISM REGULATION

In accordance with the current student disciplinary regulations at Universidad Europea:

- Plagiarism, in full or in part, of intellectual works of any kind, is considered a very serious offense.
- Very serious offenses relating to plagiarism and the use of fraudulent means to pass assessment tests shall result in exclusion from the exams for the relevant period, as well as the inclusion of the offense and its details in the student’s academic record. For more information you can find all information regarding disciplinary regulations at the following link:

## USE OF IA REGULATION

The student must be the author of his/her work/activities.

The use of Artificial Intelligence tools (AI) must be authorized by the teacher in each assignment/activity, indicating in what way it uses is permitted. The teacher will inform in advance in which situations AI tools may be used to improve spelling, grammar and editing in general. The student is responsible for clarifying the information given by the tool and duly declaring the use of any AI tool, according to the guidelines given by the teacher. The final decision on the authorship of the work and the appropriateness of the reported use of an AI tool rests with the lecturer and those responsible for the degree.