

## 1. BASIC DATA

|                             |                             |
|-----------------------------|-----------------------------|
| <b>Subject</b>              | Financial Accounting I      |
| <b>Qualification</b>        | Degree in Sports Management |
| <b>School/Faculty</b>       | Medicine, Health and Sports |
| <b>Course</b>               | First                       |
| <b>ECTS</b>                 | 6 ECTS                      |
| <b>Character</b>            | Required                    |
| <b>Language(s)</b>          | English                     |
| <b>Modality</b>             | On-site                     |
| <b>Semester</b>             | First semester              |
| <b>Academic year</b>        | 2025/2026                   |
| <b>Coordinating teacher</b> | César San Juan              |

## 2. PRESENTATION

The course Financial Accounting I will provide the necessary knowledge to understand the accounting system and know how to integrate it into the financial area of a company dedicated to physical activity or sport.

The knowledge acquired in this subject is essential for the student to achieve one of the general objectives of the degree, which is to be able to interpret and evaluate the accounting documents of a company and understand their importance for management.

## 3. LEARNING OUTCOMES

### Knowledge

CON03. Identifies the basic economic and fiscal principles that operate in the financial dynamics of sports entities.

### Skills

HAB03. Observes the different economic, fiscal and financial foundations that govern the different sports entities.

### Competences

COMP13. Know, elaborate, and apply strategic analyses that propose creative solutions adapted to the situation of the sports company and its environment.

## 4. CONTENTS

- Understanding of the Accounting Principles and Valuation Standards included in the 2007 General Accounting Plan.
- Accounting registration of the different patrimonial elements and transactions of the companies through the use of a computer application.
- Interpretation of the obligatory external information of the companies

## 5. TEACHING-LEARNING METHODOLOGIES

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

- Master classes
- Case analysis
- Problem based learning

## 6. TRAINING ACTIVITIES

The types of training activities to be carried out and the student's dedication in hours to each of them are identified below:

| Training activity   | Number of hours |
|---------------------|-----------------|
| Master classes      | 19              |
| Reading contents    | 12              |
| Problem solving     | 28              |
| Case analysis       | 30              |
| Reports elaboration | 20              |
| Office hours        | 4               |
| Self work           | 35              |
| Tests               | 2               |
| Total               | 150             |

The following is a list of the evaluation systems, as well as their weight in the total grade of the course:

| Evaluation system | Weight |
|-------------------|--------|
| Portfolio         | 10%    |
| Case analysis     | 15%    |
| Tests             | 50%    |
| Reports           | 25%    |

In the Virtual Campus, when you access the course, you will be able to consult in detail the evaluation activities to be performed, as well as the due dates and evaluation procedures for each of them.

### 7.1. Ordinary call for applications

In order to pass the course in the ordinary exam, you must obtain a grade higher or equal to 5.0 out of 10.0 in the final grade (weighted average) of the course.

In any case, it will be necessary to obtain a grade higher or equal to 4.0 in the knowledge tests in order to average the rest of the activities.

### 7.2. Extraordinary call for applications

In order to pass the course in the ordinary exam, you must obtain a grade higher or equal to 5.0 out of 10.0 in the final grade (weighted average) of the course.

In any case, it will be necessary to obtain a grade higher or equal to 4.0 in the knowledge tests in order to average the rest of the activities.

## 8. CHRONOGRAM

In this section you will find the chronogram with dates for the delivery of evaluable activities of the course:

| Evaluable activities                                   | Date       |
|--|------------|
| Activity 1. Interpretation of the conceptual framework | Week 2-5   |
| Activity 2. Knowledge of the accounting system         | Week 6-7   |
| Activity 3. Recording of commercial transactions       | Week 9-10  |
| Activity 4. Annual accounts, computer program          | Week 12-13 |
| Activity 5. Integration                                | Week 14    |

This schedule may be subject to modifications due to logistical reasons. Any modification will be notified to the student in due time and form.

## 9. BIBLIOGRAPHY

Gragera, E., Gracia, L. and San Juan, C; (2010. )**Manual de Contabilidad Financiera. Methodology Adapted to the European Higher Education Area.**

Déniz Mayor, José Juan, 2008. **Fundamentals of financial accounting: theory and practice**

Alonso Pérez, Ángel; 2008. **Practical cases of the New General Accounting Plan for SMEs.**

Lex Nova; 2008. **New General Accounting Plan; New General Accounting Plan (PYMES).**

Alonso Pérez, Ángel; 2007. **Case studies of the New General Accounting Plan: BOE of November 20, 2007 3rd ed.**

Fernández González, Fernando Javier; 2008. **New general accounting plan: 205 practical cases.**

## 10. DIVERSITY CARE UNIT

Students with specific educational support needs:

Curricular adaptations or adjustments for students with specific educational support needs, in order to guarantee equity of opportunities, will be regulated by the Diversity Attention Unit (UAD).

It will be an essential requirement the issuance of a report of curricular adaptations/adjustments by the Unit, so students with specific educational support needs should contact through: [unidad.diversidad@universidadeuropea.es](mailto:unidad.diversidad@universidadeuropea.es) at the beginning of each semester.

## 11. SATISFACTION SURVEYS

Your opinion matters!

Universidad Europea encourages you to participate in satisfaction surveys to detect strengths and areas for improvement about the faculty, the degree program and the teaching-learning process.

The surveys will be available in the survey area of your virtual campus or through your e-mail.

Your assessment is necessary to improve the quality of the degree.

