

## 1. OVERVIEW

<b>Subject area</b>	SME Accounting
<b>Degree</b>	Bachelor's Degree in Sport Management
<b>School/Faculty</b>	Exercise and Sport Sciences
<b>Year</b>	4th
<b>ECTS</b>	4 ECTS
<b>Type</b>	Compulsory
<b>Language(s)</b>	Spanish and English
<b>Delivery mode</b>	On campus/Online
<b>Semester</b>	1st
<b>Year</b>	2024/2025
<b>Coordinating professor</b>	Carolina López Chaves

## 2. INTRODUCTION

This is a 4th-year subject area on the Bachelor's Degree in Sport Management, with a workload of three hours a week.

It reinforces previously studied accounting principles and provides specific knowledge and information about accounting practices for small and medium enterprises.

It takes an interdisciplinary approach to accounting by studying it from a range of perspectives that reflect what happens in the real world. Students are offered a dynamic, practical and real-life learning experience, engaging with all areas of this subject.

As such, the aim is for students to develop an integrated overview of all dimensions of SME accounting, understanding its specific characteristics and the necessary integration of its different branches and approaches.

For the first time in Spain's accounting law, there is a specific accounting plan for SMEs. The first additional provision of Law 16/07 anticipated the approval of a plan for this specific group of enterprises, moving one step closer to international convergence. In addition, this provision established the simplification of certain criteria for micro enterprises.

### Outline of the subject area:

Understanding accounting concepts, measurement rules and accounting principles and records for SME transactions by studying the corresponding legislation and standards.

- Design of an accounting information process for making decisions related to SME business management.

Understanding concepts related to the commercial transactions of SMEs and their accounting treatment, using a computer programme.

### 3. SKILLS AND LEARNING OUTCOMES

#### **Basic skills (CB, by the acronym in Spanish):**

- CB4: Students can convey information, ideas, problems and solutions to both specialist and non-specialist audiences.

#### **Cross-curricular skills (CT, by their acronym in Spanish):**

- CT6: Problem-solving: Ability to resolve an unclear issue or complex situation that has no established solution and is stopping an objective from being fulfilled.
- CT7: Decision-making: Ability to choose between existing alternatives or methods to effectively resolve different situations or problems.
- CT8: Planning and organisation: Ability to set objectives and choose the right means to achieve them, making efficient use of time and resources.
- CT9: Use of ICT: Ability to apply new technologies in all areas of the profession.
- CT19: Ability to analyse and synthesize: Being able to break down complex problems into manageable blocks, as well as evaluate alternatives and perspectives to find the ideal solution. Summarising to reduce complexity and better understand the situation and/or to solve problems.

#### **Specific skills (CE, by their acronym in Spanish):**

- CE2: Ability to analyse, integrate and assess the legal and socio-economic information needed in different decision-making processes.
- CE11: Knowledge of the functional areas of sports companies (sports finance, sports accounting, HR, sports marketing and sports production).
- CE16: Ability to use and interpret the technical and IT tools needed for effective and efficient company management.
- CE18: Knowledge of the management tools used in organisations that provide any kind of physical activity service (recreation, health, sport, education, etc.).

#### **Learning outcomes (RA, by their acronym in Spanish):**

- RA1: Understanding concepts related to the commercial transactions of SMEs and their accounting treatment, using a computer programme.

- RA2: Design of an accounting information process for making decisions related to SME business management.

The following table shows how the skills developed in the subject area relate to the intended learning outcomes:

Skills	Learning outcomes (RA, by their acronym in Spanish)
CT6, CT7, CT9, CT19, CE2, CE11	RA1: Understanding concepts related to the commercial transactions of SMEs and their accounting treatment, using a computer programme.
CB4, CT6, CT7, CT8, CT19, CE2, CE11, CE18	RA2: Design of an accounting information process for making decisions related to SME business management.

## 4. CONTENTS

The subject is organised into learning units, which, in turn, are divided into topics:

- Introduction and review of financial accounting concepts
- Spain's General Accounting Plan for SMEs 2007
  - Rationale
  - Scope
  - Structure of Spain's General Accounting Plan for SMEs
    - Conceptual framework
      - Financial statements. True and fair image
      - Requirements regarding the information to be included in the financial statements
      - Accounting principles
        - Accrual
        - Uniformity
        - Prudence
      - Elements of financial statements
        - Assets
        - Liabilities
        - Net figures
        - Income
        - Expenses
      - Reporting criteria
      - Measurement criteria
        - Fair value

- Historical cost
- Current value
- Value in use
- Amortised cost
- Reporting and measurement standards
  - Tangible fixed assets
  - Intangible fixed assets
  - Financial assets and liabilities
  - Equity instruments
- Financial statements
  - Balance sheet
  - Income statement
  - Report
- Chart of accounts
- Definitions and connections between the accounts

## 5. TEACHING-LEARNING METHODS

The types of teaching-learning methods are as follows:

- Case studies.
- Collaborative learning.
- Lectures
- Simulation environments

## 6. LEARNING ACTIVITIES

The types of learning activities, plus the amount of time spent on each activity, are as follows:

**On campus:**

Learning activity	Number of hours
Case studies	30h
Tutorials	3h
Independent working	20h
Individual/group projects	10h
Lectures	24h
Asynchronous lectures	8h
On-campus knowledge tests	5h
<b>TOTAL</b>	<b>100h</b>

#### Online:

Learning activity	Number of hours
Reading of course content	28
Online seminars	5h
On-campus knowledge tests	2h
Online tutorials	5h
Independent working	20h
Individual and/or group work	20h
Case studies	20h
<b>TOTAL</b>	<b>100h</b>

## 7. ASSESSMENT

The assessment systems, plus their weighting in the final grade for the subject area, are as follows:

#### On campus:

Assessment system	Weighting
Performance observation	5%
Practical activities	35%
Knowledge tests	60%

#### Online:

Assessment system	Weighting
Knowledge tests	60%
Performance observation	5%
Practical activities	35%

On the Virtual Campus, when you open the subject area, you can see all the details of your assessable tasks and the deadlines and assessment procedures for each task.

### 7.1. Ordinary exam period

To pass the subject area in the ordinary exam period you must obtain a grade higher than or equal to 5.0 out of 10.0 in the final grade (weighted average) for the subject area.

To be eligible for continuous assessment, students must submit all of the activities set for the subject area.

### 7.2. Extraordinary exam period (resits)

To pass the subject area in the ordinary exam period you must obtain a grade higher than or equal to 5.0 out of 10.0 in the final grade (weighted average) for the subject area.

In any case, you must achieve a minimum grade of 4.5 in the final exam for it to be included in the weighted average grade with the rest of the activities.

Tasks not passed in the ordinary exam period, or those not delivered, must now be delivered after having received the relevant corrections to them by the teacher.

## 8. TIMELINE

The timeline with delivery dates of assessable tasks in the subject area is indicated in this section:

Assessable tasks	Date
Session 1	Week 2
Session 2	Week 5
Objective test - intermediate	Week 6
Session 3	Week 8
Objective test - intermediate	Week 9
Session 4	Week 12
Objective test - intermediate	Week 13
Final test	Week 14

The timeline may be subject to modifications for logistical reasons. Students will be informed of any changes in due time and course.

## 9. BIBLIOGRAPHY

The set texts for the subject area are:

1. Plan General de Contabilidad de Pequeñas y Medianas Empresas. (Texto refundido con las modificaciones introducidas por: el Real Decreto 1159/2010, de 17 de septiembre, el Real Decreto 602/2016, de 2 de diciembre y el Real Decreto 1/2021, de 12 de enero, en vigor para los ejercicios iniciados a partir del 1 de enero de 2021). Extraído de <https://www.icac.gob.es/contabilidad/normativas/nacionales#portada>
2. Comamala, J. P. (2011). Contabilidad para PYMES: supuestos cuenta por cuenta basados en la realidad: adaptados al Plan General Contable de 2008. Ra-ma.

The recommended bibliography is indicated below:

1. Quesada Sanchez FJ, Jimenez Montas MA, Malló Rodríguez C. Contabilidad financiera para pymes: Un enfoque práctico. 1a, 1a reimp ed. Madrid: Ibergarceta Publicaciones; 2011
2. Cervera Oliver M, Gonzalez García n, Romano Aparicio J. Contabilidad financiera. Madrid: Centro de Estudios Financieros; 2012
3. Rivero Romero J, Rivero Menéndez, Mara del Rosario, Rivero Menéndez MJ. Contabilidad financiera. Ed act 2015 ed. Madrid: Edisofer; 2015
4. Cervera Oliver M, Gonzalez García n, Romano Aparicio J. Contabilidad financiera. 2a ed. Madrid: Centro de Estudios Financieros; 2015
5. de Vega Gonzalez F, Fuertes Pastrana B. Gestión integral de PYMES con ContaPlus, FacturaPlus y NominaPlus. Madrid: Anaya Multimedia; 2008
7. Alonso Perez, Pousa Soto R. Casos prácticos del nuevo plan general de contabilidad para PYMES. Madrid: Centro de Estudios Financieros; 2008

## 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](mailto:orientacioneducativa@universidadeuropea.es)

## 11. STUDENT SATISFACTION SURVEYS

Your opinion matters!

Universidad Europea encourages you to complete our satisfaction surveys to identify strengths and areas for improvement for staff, the degree and the learning process.

These surveys will be available in the surveys area of your virtual campus or by email.

Your opinion is essential to improve the quality of the degree.

Many thanks for taking part.