

1. BASIC INFORMATION

Course	FINANCIAL ACCOUNTING I
Degree program	ECONOMICS DEGREE
School	Economic, Business and Communication Sciences
Year	1st - First
ECTS	6
Credit type	Basic
Language(s)	English
Delivery mode	In person
Semester	1st - First
Academic year	2025/2026
Coordinating professor	Carlos Mur

2. PRESENTATION

The course "Financial Accounting I" focuses on providing students with the fundamentals and accounting principles necessary to record, classify and summarise the financial information of organisations, whether commercial or not-for-profit. The practical, hands-on approach will enable students to learn how to prepare financial statements, analyse business transactions, and understand key concepts, such as assets, liabilities, income, and expenses. Accounting standards and their applications in financial reporting were explored. This subject lays the foundation for the analysis and interpretation of accounting information in a business context and prepares students for future accounting and financial studies

3. COMPETENCIES AND LEARNING OUTCOMES

Knowledge

CON04. Identifying the principles and tools of management in business environments.

- Interpret information from different sources with a critical capacity to assess the situation and foreseeable evolution of a company.
- Describe the fundamental characteristics of annual accounts: their components, structure, and presentation models in accordance with the General Chart of Accounts in force.

Skills

HAB04. Analyse economic/financial, marketing, and human capital business operations within organisations leading to continuous improvement and good governance.

- Solve accounting recording and valuation problems on inventories in accordance with the conceptual and legal framework of financial reporting.
- Calculate asset depreciation and impairment using the current accounting standards. 1

- Use valuation and recording rules for transactions involving financial assets and liabilities, provisions, and equity items.
- Record accounting operations through management software and print the reporting and accounting information derived from financial statements.

Competences

- COMP08. Solve economic problems using calculus, graphical methods, and mathematical analysis.
- COMP11. Interpreted accounting and financial information are produced in different countries, the adjustments and economic effects of different accounting alternatives, and adjustments to

4. CONTENT

- 1) Accounting principles, rules, and fundamentals. General charts of accounts.
- 2) Business operations. Computerized accounting. Stocks and conceptualization.
- 3) Wage bills and professional services.
- 4) The accounting process for fixed assets.
- 5) Computerized accounting. Management application. Accounting for financial assets and liabilities.
- 6) Financial control function for decision making

5. TEACHING-LEARNING METHODOLOGIES

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

- a. Masterclass.
- b. Case method.
- c. Cooperative learning.
- d. Problem-based learning.
- e. 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:

Assessment system	Weight
Masterclasses	8
Practical application seminars	22
Analysis of cases	20
Troubleshooting	16
Written reports	6
Self-employment	56
Debates and colloquiums	8
Tutoring	12
Face-to-face assessment tests	2
TOTAL	150

7. ASSESSMENT

Listed below are the assessment systems used and the weight each one carries towards the final course grade:

Evaluation System	Weight
Face-to-face assessment tests	50%
Reports and written reports	20%
Case/problem	30%

7.1. Ordinary call for proposals

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).

In any case, it will be necessary to obtain a grade higher than or equal to 5.0 in the final test, so that it can be averaged with the rest of the activities.

7.2. Extraordinary call for applications

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

Activities that were not passed in the ordinary exam must be handed in, after receiving the corresponding corrections from the teacher, or those that were not handed in.

In any case, it will be necessary to obtain a grade higher than or equal to 5.0 in the final test, so that it can be averaged with the rest of the activities.

8. SCHEDULE

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

Assessable activities	Deadline
Activity 1 -2	Week 1 - 7
Activity 2 – 4	Week 8 - 10
Activity 3 – 5	Week 3 - 15
Exam	Week 16 -18

The timetable and/or schedule may be subject to modification for logistical reasons. Any modifications will be notified to the student in due time and form.

9. BIBLIOGRAPHY

The main reference work for this subject is:

- Omeñaca García, Jesús - "Supuestos prácticos de contabilidad financiera y de sociedades" - latest updated edition (7th 2017) - Editorial DEUSTO - 9788423428014
- Rey Pombo, José - "Contabilidad y Fiscalidad" - latest updated edition (4th. 2021) - Editorial Paraninfo.
- Mur Nuño, Carlos. Apuntes de Contabilidad Financiera, Contabilidad de Costes y Contabilidad Informatizada - 2023.
- Royal Decree 1514/2007 of 16 November 2007, BOE 20-11-2007, approving the General Accounting Plan.
- Royal Decree 1/2021 of 12 January amending the General Accounting Plan and other accounting regulations.
- WEYGANT - KIESO - IMMEL Financial Accounting .- McGraw Hill 1999

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@universidadeuropea.es

• **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.