

## 1. BASIC INFORMATION

<b>Course</b>	FINANCIAL ACCOUNTING II
<b>Degree program</b>	ECONOMICS DEGREE
<b>School</b>	Economic, Business and Communication Sciences
<b>Year</b>	1st - First
<b>ECTS</b>	6
<b>Credit type</b>	Compulsory
<b>Language(s)</b>	English
<b>Delivery mode</b>	Presential
<b>Semester</b>	2nd Second
<b>Academic year</b>	2025-2026
<b>Coordinating professor</b>	Carlos Mur

## 2. PRESENTATION

Financial Accounting II focuses on advanced aspects of financial accounting and reporting. It delves into issues of financial statement consolidation, partnership accounting, complex financial instruments and computerized accounting. Students will acquire advanced skills in the preparation of consolidated financial statements, the application of accounting methods for entities with complex corporate structures and the interpretation of so-called “financial reporting”. This subject prepares students to face challenges in sophisticated business contexts and provides a solid foundation for future studies and accounting practices at an advanced level.

## 3. COMPETENCIES AND LEARNING OUTCOMES

### KNOWLEDGE:

CON04. Identify the principles and tools of business management.

- Prepare financial statements and annual accounts for subsequent presentation to third parties, complying with the established legal deadlines.

### SKILLS:

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

- Solve problems of recording and accounting valuation on inventories, in compliance with the conceptual and legal framework of financial information.
- Apply valuation and recording standards for transactions involving financial assets and liabilities, interpreting different financial products (leasing, confirming, factoring).

- Interpret economic and financial facts applicable to economic activity at an intermediate level.
- Quantify the economic impact of corporate operations on the results and equity and financial situation of an organisation.
- Calculate the different basic ratios for the analysis and assessment of balance sheets and results in an organisation.

**COMPETENCIES:**

COMP03. Identify and detecting economic problems in relation to resource allocation in general, both in the private and public domains.

COMP08. Solve economic problems using calculus, graphical methods and mathematical analysis.

COMP11. Interpret accounting and financial information prepared in different countries, the adjustments and economic effects of different accounting alternatives, as well as the adjustments to obtain information according to international financial reporting standards.

## 4. CONTENT

- 1) Legal framework of the different General Accounting Plans.
- 2) Components of corporate income and equity. Shareholders' equity.
- 3) Complex operations of financial assets and liabilities. Exchanges and valuation of assets.
- 4) Analysis of the results and components of the annual financial statements.
- 5) Interpretation of provisions and contingencies.
- 6) Presentation to third parties of key dates in the accounting, fiscal and economic calendar.

## 5. TEACHING-LEARNING METHODOLOGIES

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

- Master class.
- Case method.
- Cooperative learning.
- Problem-based learning.
- 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:**

Learning activity	Number of hours
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Master Classes	12
Practical application seminars	18
Case studies	14
Oral presentation of work	4
Preparation of reports and written papers	16
Research and projects	8
Independent work	56
Debates and colloquiums	8
Face-to-face assessment tests	12
<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
Face-to-face evaluation tests	50%
Reports and written papers	10%
Case study	40%

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
Activity 1- 2	Week 1 to 5
Activity 2- 4	Week 6 to 10
Activity 3- 5	Week 11 to 18
Face-to-face evaluation tests	Week 16-18

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. BIBLIOGRAPHY

The main reference work for this subject is:

- Omeñaca García, Jesús – “Supuestos prácticos de contabilidad financiera y de sociedades” - última edición actualizada (7ª . 2017) – Editorial DEUSTO – 9788423428014
- Rey Pombo, José – “Contabilidad y Fiscalidad” – última edición actualizada (4ª. 2021) – Editorial Paraninfo.
- Mur Nuño, Carlos. Apuntes de Contabilidad Financiera, Contabilidad de Costes y Contabilidad Informatizada – 2023.
- Real Decreto 1514/2007, de 16 de noviembre, BOE 20-11-2007, por el Que se Aprueba el Plan General de Contabilidad. Real Decreto 1/2021, de 12 de enero, que modifica el Plan General de Contabilidad y otra normativa contable.

The recommended Bibliography is:

- Memento Plan General Contable 2023
- Software Del Sol. Manual de Contasol Versión 2023.  
[https://www.sdelisol.com/pub/book/adjuntos/494/CONTASOL\\_2022\\_Contabilidad\\_General.pdf](https://www.sdelisol.com/pub/book/adjuntos/494/CONTASOL_2022_Contabilidad_General.pdf)
- Amat, Oriol . “Análisis de estados financieros” - última edición actualizada (8ª . 2008) – Editorial Gestión 2000 – 9788496612969

## 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. 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.