

Academic Year/course: 2021/22

27606 - Financial accounting II

Syllabus Information

Academic Year: 2021/22

Subject: 27606 - Financial accounting II

Faculty / School: 109 - Facultad de Economía y Empresa

Degree: 450 - Degree in Marketing and Market Research

ECTS: 6.0

Year: 1

Semester: Second semester

Subject Type: Basic Education

Module:

1. General information

2. Learning goals

3. Assessment (1st and 2nd call)

4. Methodology, learning tasks, syllabus and resources

4.1. Methodological overview

The subject will consist of theoretical and practical classes. In the practical classes, the group will be split into two. This will allow the students to participate more actively in the practical classes. Because of the characteristics of the subject, the theoretical classes also have an essentially practical approach. However, it will be in the practical classes that the student will be encouraged to take a more active role in his/her own learning process. All in all, the aim is to "learn by working".

The materials for this subject will be available at <http://moodle2.unizar.es> for the students enrolled in the subject.

The assessment will be prepared to be carried out as face-to-face examination, but if health circumstances do not allow it, they will be carried out by doing it entirely online or in a blended way. In the case of online exams, it is important to highlight that, the student may be recorded, and he or she can exercise his or her rights by the procedure indicated in.

https://protecciondatos.unizar.es/sites/protecciondatos.unizar.es/files/users/lopd/gdocencia_reducida.pdf

The necessary software will be used to check the possibility of plagiarism. The detection of plagiarism or copying in an activity will imply that the activity or exam will be marked 0/10.

4.2. Learning tasks

The syllabus offered to the students to help them achieve the learning results of this subject comprises the following activities

1. **Theoretical classes:** The participatory lecture model will be used. This model offers the lecturer the possibility of highlighting the most important aspects of each lesson, controlling the time given to explanation and guiding the students in the study of the subject. The lecturer will promote the participation of students by raising questions and presenting examples during the class. In this way, students will be able to discuss, think about and solve the problems in pairs and, finally, they will share their ideas with the rest of the class. The materials for this subject will be available at <http://moodle2.unizar.es> before the theoretical classes to make it easier for the students to follow the class. (NOTE: the theoretical lessons and the practical examples and exercises will be available on the e-learning platform, but not the solutions).
2. **Practical classes:** These will consist of solving practical exercises. The scheme will be as follows:

1. The practical exercises will be available at <http://moodle2.unizar.es> before the practical classes.
2. Students will solve the exercises at home.
3. The teacher will ask for volunteers to solve the different parts.
3. **Tutorial hours:** Students will have times for tutorials with the teachers of their group. They will also have the possibility of submitting queries by e-mail.
4. **Personal work:** It is essential that students distribute this workload throughout the term in order to assimilate the contents. This will make the learning of subsequent lessons easier.
5. **Use of ICTs as study and learning tools:** The online learning platform "Moodle" will be used to post the syllabus, materials and practical exercises of the subject. Likewise, students will be provided with this teaching guide and other information that may be useful for them (announcements about practical classes, news of interest, and so on).
6. **Exams:** See the "Assessment" section.

In principle, the teaching methodology is intended to be based on face-to-face classes. However, if necessary for public health reasons, classroom activities could be delivered in a semi-virtual or on-line basis (provision of explanatory videos of the different topics of the program, email tutorials, on-line tutorials through video conference, complementary classes through Google Meet, etc.).

4.3. Syllabus

The course will address the following topics:

SECTION I. THE REGULATORY FRAMEWORK OF ACCOUNTING IN SPAIN

Topic 1. THE REGULATORY FRAMEWORK OF ACCOUNTING IN SPAIN. THE GENERAL ACCOUNTING PLAN

1. Regulatory framework of accounting in Spain. Background
 1. The European regulatory framework of accounting: IAS/IFRS adopted by the EU
 2. Adaptation of the Spanish regulatory framework of accounting to the IASB model
 3. The General Accounting Plan

SECTION II. COMPONENTS OF BUSINESS WEALTH AND INCOME

Topic 2. PROPERTY, PLANT AND EQUIPMENT

1. Concept and typology of property, plant and equipment
 1. Initial measurement of property, plant and equipment
 2. Subsequent measurement of property, plant and equipment: value adjustments
 3. Derecognition of property, plant and equipment
 4. Investment property

Topic 3. INTANGIBLE ASSETS

1. Concept and typology of intangible assets
 1. General measurement criteria for intangible assets
 2. Specific measurement standards for intangible assets
 3. Non-current assets held for sale

Topic 4. EQUITY

1. Concept and composition of equity
 1. Share capital: concept, constitution and modification of share capital
 2. Reserves: concept, typology, creation and use
 3. Other components of equity

Topic 5. FINANCIAL LIABILITIES

1. Financial instruments: Concept, classification and general measurement criteria
2. Recognition and initial measurement of financial liabilities
3. Charges from financial liabilities
4. Subsequent measurement of financial liabilities
5. Derecognition of financial liabilities
6. Financial liabilities arising from finance lease

Topic 6. FINANCIAL ASSETS

1. Recognition and initial measurement of financial assets

1. Periodic returns from financial assets
2. Subsequent measurement of financial assets
3. Derecognition of financial assets

Tema 7. OPERATING DEBTORS AND CREDITORS: ACCOUNTS RECEIVABLE AND PAYABLE

1. Operating debtors: Concept and classification
 1. Trade receivables
 2. Other operating debtors
3. Operating creditors: Concept and classification
 4. Trade payables
 5. Other operating creditors

Topic 8. PROVISIONS AND OTHER SITUATIONS OF UNCERTAINTY

1. Provisions: Concept and typology
 1. Recognition and measurement of provisions
 2. Changes in accounting criteria, accounting estimates and correction of errors

Topic 9. Income, Expenses and Profit or loss

1. Concept and classification of income and expenses
 1. Income allocated to profit or loss. Revenue from sales and the rendering of services
 2. Expenses allocated to profit or loss
 3. Income tax
 4. Accruals and prepayments
 5. Profit or loss for the financial year

SECTION III. ANNUAL ACCOUNTS

Topic 10. ANNUAL ACCOUNTS

1. Objective and scope of the annual accounts
 1. Disclosure requirements in the annual accounts
 2. Preparation of the annual accounts
 3. Structure of the annual accounts
 4. Components of the annual accounts

4.4. Course planning and calendar

Timetable for theoretical and practical classes and presentation of assignments:

The distribution of activities throughout the term will be as follows:

- Weekly sessions of theoretical classes (2 hours per week).
- Weekly sessions of practical classes (2 hours per week).