

## 27317 - Financial Statements

### Syllabus Information

**Academic year:** 2024/25

**Subject:** 27317 - Financial Statements

**Faculty / School:** 109 - Facultad de Economía y Empresa

228 - Facultad de Empresa y Gestión Pública

301 - Facultad de Ciencias Sociales y Humanas

**Degree:** 448 - Degree in Business Administration and Management

454 - Degree in Business Administration and Management

458 - Degree in Business Administration and Management

**ECTS:** 6.0

**Year:** 2

**Semester:** Second semester

**Subject type:** Compulsory

**Module:**

### 1. General information

The objectives of this course are to study:

1. The objectives of business accounting reporting.
2. The basic contents of business reporting within the Spanish regulation framework.
3. The structure of disclosure of annual accounts and other reports used by companies.
4. How to prepare financial statements.
5. The meaning of the different magnitudes that arise in the financial statements.

These approaches and objectives are aligned with the 2030 Agenda Sustainable Development Goals (SDGs) and certain specific targets (<https://www.un.org/sustainabledevelopment/>), contributing to some extent to their achievement.

Goal 4: Quality education

Goal 8: Decent work and economic growth

Goal 16: Promote just, peaceful and inclusive societies

### 2. Learning results

On completing the course, the student will have achieved the following outcomes:

1. To be able to apply the requirements of commercial and accounting regulation regarding the elaboration and disclosure of financial-accounting reporting by companies.
2. To be able to design and to present the reporting structure of the annual accounts and other reports used by companies.
3. To be able to implement the principles required by Spanish law when preparing the annual accounts.
4. To be able to describe and differentiate the meaning of the different items that are included in each annual account from the perspective of the evaluation of the economic-financial situation of the company

All the above is particularly important because most graduates will carry out their professional activity in areas where they will be obliged to work with financial statements elaborated in accordance with the criteria explained in this course, as preparers of these financial statements or as external users of the information contained within them.

### 3. Syllabus

TOPIC 1. FINANCIAL REPORTING

TOPIC 2. THE BALANCE SHEET

TOPIC 3. THE INCOME STATEMENT

TOPIC 4. THE STATEMENT OF CHANGES IN EQUITY

TOPIC 5. THE STATEMENT OF CASH-FLOWS

TOPIC 6. THE NOTES TO THE ANNUAL ACCOUNTS

TOPIC 7. OTHER REPORTS

### 4. Academic activities

Lectures: (30 hours)

description and explanation of basic concepts referring to the disclosure of accounting reporting by companies, in particular, dealing with the content of the annual accounts.

Practice sessions: (30 hours)

problems and case studies designed to consolidate and to help in the understanding of the most relevant issues explained in the lectures. Others cases will deal with real business information, working with annual reports of companies that are publicly traded for easy access to the information.

Autonomous work and study: 90 hours

Assesment tests: 2 hours

6 ECTS = 150 hours

The teaching methodology is planned to pivot around face-to-face classes. However, if necessary for health reasons, face-to-

face classes may be taught semi-face-to-face or online.

## 5. Assessment system

As in the FIRST CALL as in the SECOND CALL the student will prove that he/she has achieved the expected learning outcomes by means of a GLOBAL assessment system structured in any of the following modes:

### MODE A:

In order to be able to carry out this type of assessment, students must carry out and discuss in class a minimum of 70% of the proposed activities related to the subject taught in each session, both theoretical and practical.

The assessment will be carried out by means of the activities proposed in classes and a written exam.

**ACTIVITIES (30% weight of final mark):** They consist of practical cases and theoretical-practical questions based on financial reporting of a company to be solved and discussed by the student at class. There will be one activity in every topic of the syllabus, at least. These activities require that student carries out previous work at class or out of the class. The assessment of these activities will be the arithmetic mean of the valuation of all of them.

**WRITTEN EXAM (70% of final mark):** This exam will deal with the contents of topics 1 to 7 of the syllabus and will be taken on the date of the official call set by the Faculty in the calendar of exams. This exam will consist of theoretical and practical questions that can be closed-ended questions (multiple-choice) or open-ended questions, so students shall prove that has assimilated and understood the basic concepts of the subject.

To pass the subject with Mode A, the mark of the written exam should be equal to or greater than 4 (out of 10) and the final weighted mark of the written exam and the mark of the proposed activities shall be equal to or greater than 5 (out of 10). If the resulting mark obtained by the student using the weights above is less than the mark obtained in the written exam, the final mark of the course will be the latter (that to pass the subject shall be equal to or greater than 5 (out of 10)). In the event that the student gets a mark less than 4 in the written exam, the final mark will be the mark of the written exam.

The mark of the proposed activities will be kept for the second call.

### Mode B:

This mode consists of a written exam in which the student shall get a mark of 5 out of 10. This exam will deal with the contents of topics 1 to 7 of the syllabus and will be taken on the date of the official call set by the Faculty in the calendar of exams.

This exam will consist of theoretical and practical questions that can be closed-ended questions (multiple-choice) or open-ended questions, so students shall prove that has assimilated and understood the basic concepts of the subject.

## 6. Sustainable Development Goals

4 - Quality Education

8 - Decent Work and Economic Growth

16 - Peace, Justice and Strong Institutions