

## 27506 - Financial Accounting II

### Syllabus Information

**Academic year:** 2024/25

**Subject:** 27506 - Financial Accounting II

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

**Degree:** 449 - Degree in Finance and Accounting

**ECTS:** 6.0

**Year:** 1

**Semester:** Second semester

**Subject type:** Basic Education

**Module:**

### 1. General information

The main goal of this subject is for the student to know and know how to apply the most relevant aspects related to the recognition and valuation of the economic and financial transactions of companies, within the framework of Spanish accounting regulations, and in particular, of the General Accounting Plan (PGC).

These approaches and goals are aligned with the Sustainable Development Goals (SDGs) of the 2030 Agenda of United Nations (<https://www.un.org/sustainabledevelopment/es/>) and certain specific targets, such that the achievement of the learning results will contribute to some extent to the achievement of Goals 4 and 8, as well as objectives 4.4 and 8.5.

### 2. Learning results

- Lists and classifies the sources of accounting standards applicable in Spain.
- Knows how to interpret, value and represent, according to the criteria of the PGC, at an intermediate level, the economic and financial facts arising from the economic activity of the company.
- Knows how to quantify the economic effect of business operations on the results and on the financial and equity situation of the company.
- Differentiate the elements of the financial statements included in the balance sheet and the profit and loss account in the format established by the PGC.

### 3. Syllabus

Unit 1. The Accounting Regulatory Framework in Spain. The General Accounting Plan

Unit 2. Property, plant and equipment

Unit 3. Intangible assets

Unit 4. Net worth

Unit 5. Financial liabilities

Unit 6. Financial assets

Unit 7. Accounts receivable and payable

Unit 8. Provisions and other uncertainties

Unit 9. Revenues, Expenses and Income.

Unit 10. Annual Accounts

### 4. Academic activities

#### **Master classes: 30 hours**

Theoretical-practical sessions in which the contents of the subject are explained

#### **Practical classes: 30 hours**

They will consist of the realization of a series of practical assumptions, being convenient that the student has solved them previously.

#### **Personal Study: 88 hours**

It is essential that the student distributes this workload throughout the semester in order to assimilate the subject.

**Assessment tests. 2 hours** (corresponding to the official calls)

6 ECTS = 150 hours

In principle, the teaching methodology and its evaluation is planned to be based on face-to-face classes . However, if

circumstances so require, they may be carried out online.

## 5. Assessment system

The evaluation will be **global**, both in **first** and **second call**, and will consist of a final exam (topics 1 to 10).

In the **first exam**, the student may optionally take an intermediate test (topics 1 to 5). If the grade obtained in this test is equal to or higher than 4 points (out of 10) the student will have the option of not taking the exam in the global exam of the first call.

In order to be eligible for this evaluation procedure, i.e., to be able to release topics 1 to 5 in the final exam of the first call, it is also mandatory to perform and deliver at least 60% of the activities proposed in the classroom (between 4 and 6 activities, approximately) throughout the semester. These activities may consist of the completion of practical exercises, resolution of short or multiple-choice questions, among others. The average grade of these activities (calculated on the total of the activities proposed in class and scored out of a total of 10 points) can represent up to 20% of the grade of the first call (i.e., up to a maximum of 2 points), as explained below.

The final grade of the first call will be:

- For students who have obtained a minimum grade of 4 on the mid-term test and have completed at least 60% of the activities, the higher of:
  - The average of the intermediate test grade and the grade of the questions from topics 6 to 10 of the comprehensive exam (provided that the mark for the latter test is at least 4).
  - 80% of the average of the two tests in the previous paragraph (with a minimum of 4 in both tests) plus 20% of the average grade of the activities.
- For students who have not taken the intermediate test or have not obtained a minimum score of 4 on the mid-term test, whichever is higher:
  - The overall exam grade for topics 1 to 10.
  - 80% of the grade of the global exam of topics 1 to 10 plus 20% of the average grade of the activities (provided that at least 60% has been completed).

If a student with a grade equal to or higher than 4 (out of 10) in the intermediate test would like to take the totality of the global test (topics 1 to 10), the best of the two grades of topics 1 to 5 will be considered for calculating the final grade.

The exams will consist of multiple-choice questions and theoretical and practical exercises on valuation, recording and presentation of the economic facts included in the syllabus.

The final grade of the **second call** will be the grade obtained in the final exam (topics 1 to 10) taken on the official date established by the center.

### **Valuation criteria**

The assessment criteria will take into account the following aspects: the accuracy of the answers to the questions type tests, thoroughness, correct, clear and orderly reasoning, mastery of the terminology, as well as the approach and the accuracy of the results of the practical exercises.

## 6. Sustainable Development Goals

- 4 - Quality Education
- 8 - Decent Work and Economic Growth
- 10 - Reduction of Inequalities