

## 39806 - Financial accounting II

### Syllabus Information

**Academic year:** 2024/25

**Subject:** 39806 - Financial accounting II

**Faculty / School:** 326 - Escuela Universitaria Politécnica de Teruel

**Degree:** 634 - Joint Programme in Computer Engineering - Business Administration

**ECTS:** 6.0

**Year:** 1

**Semester:** Second semester

**Subject type:** Basic Education

**Module:**

### 1. General information

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

These approaches and objectives 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 outcomes will contribute to some extent to the achievement of Goals 4 and 8, as well as Targets 4.4 and 8.5.

### 2. Learning results

- Lists and classifies the sources of accounting standards applicable in Spain.
- Know 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.
- Know 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

**Lectures: 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

## **5. Assessment system**

The assessment will be **global** both in the **first and second call**, and it will consist of a written final exam (lessons 1 to 10).

In the **first call**, students can optionally take a mid term exam (lessons 1 to 5). The students that obtain a minimum mark of 4 (out of 10) in this mid-term exam have the option of removing these contents in the first call.

To be eligible for this form of assessment, i.e., to be able to remove the contents of lessons 1 to 5 in the final exam of the first call, students are required to complete and submit at least 60% of the activities proposed in the classroom (between 4 and 6 activities, approximately) throughout the semester. These activities can consist of practical exercises, short questions or multiple choice exercises, among others. The average score of these activities (calculated over the total number of activities proposed in the classroom and scored out of a total of 10 points) may represent up to 20% of the mark of the first call (i.e., up to a maximum of 2 points), as explained below.

The final mark for the first call will be:

- For those students who have obtained a minimum mark of 4 in the mid-term exam and have completed at least 60% of the activities, the highest of the following marks:
  - The average of the mark of the mid-term exam and the mark of the questions corresponding to lessons 6 to 10 of the global exam (as long as that the mark of this last exam is at least 4).
  - 80% of the average mark of the two exams indicated in the previous paragraph (with a minimum of 4 in both) plus 20% of the average mark of the activities.
- For those students who have not taken the mid-term exam or have not obtained a minimum mark of 4 in the mid-term exam, the highest of the following marks:
  - The mark of the global exam of lessons 1 to 10.
  - 80% of the mark of the global exam of lessons 1 to 10 plus 20% of the average mark of the activities (provided that at least 60% of the activities have been completed).

A student with a mark equal or higher than 4 (out of 10) in the mid-term exam can also take all the contents of the global exam (lessons 1 to 10). If this is the case, the highest of the two marks for the contents of lessons 1 to 5 will prevail in order to calculate the final mark.

The exams will consist of multiple choice exercises and practical exercises about the measurement, recording and presentation of the economic events included in the syllabus.

The final mark of the **second call** will be the mark of the global exam (lessons 1 to 10) carried out on the date of the official call established by the Faculty.

Assessment criteria

The assessment criteria will take into account the following aspects: accuracy in the responses to multiple choice questions; rigour; correct, clear and ordered reasoning; command of the terminology; and an adequate approach and accuracy in the solution of practical exercises.

## **6. Sustainable Development Goals**

4 - Quality Education

8 - Decent Work and Economic Growth

10 - Reduction of Inequalities