

## 39830 - Financial statements

### Syllabus Information

**Academic year:** 2024/25

**Subject:** 39830 - Financial statements

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

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

**ECTS:** 6.0

**Year:** 3

**Semester:** Second semester

**Subject type:** Compulsory

**Module:**

### 1. General information

The objectives of this subject are to study:

1. The objectives of corporate accounting information.
2. The content of corporate information within the framework of Spanish regulations.
3. The structure of presentation of the annual accounts and other information instruments used by companies.
4. How to prepare financial statements.
5. The meaning of the different magnitudes that arise in the financial statement models.

These approaches and objectives are aligned with the Sustainable Development Goals (SDGs) of the United Nations Agenda 2030 (<https://www.un.org/sustainabledevelopment/es/>), specifically, the activities planned in the subject will contribute to the achievement of the objectives:

**Goal 4:** To guarantee inclusive, equitable and quality education and promote opportunities for lifelong learning for all

**Goal 8:** Decent Work and Economic Growth

**Goal 16:** Promoting just, peaceful and inclusive societies

### 2. Learning results

In order to pass this subject, the students shall demonstrate they has acquired the following results:

1. Be able to apply the requirements of the commercial and accounting regulations for the preparation and publication of financial-accounting information for companies.
2. Be able to design and arrange the structure of presentation of the annual accounts and other reporting instruments used by companies.
3. Be able to apply in practice the principles governing the preparation of the annual accounts within the scope of the Spanish regulations.
4. Be able to describe and differentiate the meaning of the different items that make up each of the annual accounts from the perspective of evaluating the economic-financial situation of the company.

The results set out above are particularly relevant insofar as a large percentage of graduates will carry out their professional activity in areas where they will be obliged to work with financial statements prepared in accordance with the criteria explained in the subject, either as preparers or as external users of the information contained therein.

### 3. Syllabus

CHAPTER 1.- ACCOUNTING INFORMATION

CHAPTER 2.-THE ANNUAL ACCOUNTS: THE BALANCE SHEET

CHAPTER 3.- THE ANNUAL ACCOUNTS: THE PROFIT AND LOSS ACCOUNT

CHAPTER 4.- THE ANNUAL ACCOUNTS: THE CHANGE STATE IN NET EQUITY

CHAPTER 5.- THE ANNUAL ACCOUNTS: THE STATE OF CASH FLOWS

CHAPTER 6.-THE ANNUAL ACCOUNTS: MEMORY

CHAPTER 7.-OTHER REPORTS (Management Report and Audit Report)

## 4. Academic activities

### Participative Lectures: (30 hours)

explanation of the basic concepts related to the presentation of accounting information by companies, especially in relation to the content of the annual accounts.

### Problem solving sessions and case studies: (30 hours)

resolution of cases developed to help understand the most relevant aspects presented in the lectures, and other cases that will deal with the day-to-day reality of business information.

### Personal Study: 87 hours

### Assessment tests. 3h

### 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

In both the FIRST and SECOND CALL, the assessment system will be GLOBAL and will include two modalities:

### **Modality A:**

Mandatory requirement: to perform and discuss in class a minimum of 70% of the proposed activities related to the subject matter, both theoretical and practical.

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

ACTIVITIES (30% of the grade): practical cases or theoretical and practical questions to be solved and discussed in class with based on the financial information of a company. At least one activity corresponding to each of the topics of the syllabus will be carried out. The grade for these activities will be the arithmetic mean of the grade of all of them.

WRITTEN TEST (70% of the grade): it will include the contents studied in the program and it will be taken on the date of the official call. This test will consist of both theoretical and practical questions that can be closed (multiple choice) or open.

In order to pass the subject through Mode A, the student must obtain a minimum grade of 4 (out of 10) in the written test, and the weighted average of this and the grade of the proposed activities must be equal to or higher than 5 (out of 10). If this weighted average is lower than the grade obtained in the written test, the latter will prevail (which must be equal to or higher than 5 (out of 10) to pass). In case the student obtains a grade lower than 4 in the written test, their final grade will be that of this test.

The grade of the activities is retained in the second call. The grade of the written test is not retained for the second call.

### **Modality B:**

This modality will consist of a single final written test in which a grade of 5 out of 10 must be achieved. This written test will include the contents studied in the program and will take place on the date of the official call. This test will consist of both theoretical and practical questions that may be closed (multiple-choice) or open-ended.

## 6. Sustainable Development Goals

4 - Quality Education

8 - Decent Work and Economic Growth

16 - Peace, Justice and Strong Institutions