

Syllabus

Financial Accounting I

Academic year 2024/2025

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1. General organization

1.1. Subject Information

Subject information	Topic	Financial Accounting I
	Topic Code	11_2GrADE_FT-EN_106
	Program Name	Bachelor's Degree in Business Administration and Management Official Program of Universidad Internacional de la Empresa
	Credits	6 ECTS
	Type	Basic
	Year	First
	Period	Second
	Language in which it is taught	Spanish
	Modality	Face
	Dedication to study recommended by ECTS	25 hours

1.2. Faculty

Teacher	Alfonso Rafael Hamard Almeida PhD in Economics
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1.3. Subject Presentation

In the subject of Financial Accounting I, the principles of accounting planning and standardization are analyzed. The student will be able to learn what is the conceptual framework of economic-financial information based on the General Accounting Plan. The annual accounts of the organizations, their accounting cycle and how certain operations of the organizations are recorded in accounting are studied.

1.4. Competencies and/or Learning Outcomes

ASSIGNED DEGREE LEARNING OUTCOMES

HD1. Apply the necessary procedures in the planning and accounting standardization of the company.

HD4. Assess financial operations and their impact on the Company's strategy

LEARNING OUTCOMES OF THE SUBJECT

Upon completion of this subject, the student is expected to be able to:

R.A.1. Identify the economic events that affect the company's assets and learn how to record daily operations.

R.A.2. Record the phases of the accounting process that allow companies to formally prepare the accounts for a financial year.

R.A.3. Calculate and reflect the result achieved in the accounts.

R.A.4. Study, assess and resolve the different operations related to business finance

2. Content

Topic 1. Accounting. Accounting planning and standardization

Topic 2. The PGC: the conceptual framework of economic-financial information

Topic 3. The annual accounts

Topic 4. Recording of operations in the company

Topic 5. The accounting cycle

Topic 6. The accounting record of purchases, expenses, and accounts payable and receivable

3. Teaching and Learning Methodologies

The teaching methodologies that will be followed in this subject are the following:

- Expository methods: which emphasize the acquisition of new information. Expository methods include lectures, seminars.
- Application methods: which emphasize the active processes that students use to perform procedural or principled tasks to acquire new knowledge. Application methods include hands-on demonstration, problem-solving and exercises, case studies, project design, simulations, guided research, and project work.
- Collaborative methods: which emphasize the social dimension of learning and motivate students to share knowledge, carrying out tasks collaboratively. These methods include guided discussions (forums), collaborative work, and mentoring.
- Globalizing methods: which emphasize the integration of knowledge and the interdisciplinary approach to professional reality.

4. Activities

Activity	Number of hours	Face-to-face (%)
Participatory master class	28	100%
Practical classes: Problem solving	30	100%
Oral and written presentations	4	50%
Evaluation	4	100%
Tutorials	10	25%
Freelance work	74	0%
TOTAL	150	

5. Evaluation

5.1. Assessment Methods

The Student Assessment Model at University follows the principles of the European Higher Education Area (EHEA).

Assessment System	Weighting
Continuous Assessment Activities*	40%
<p><i>Problem solving:</i> 20%</p> <p>The exercises and problems that the teacher asks the students to perform will be evaluated</p> <p><i>Case Study/Project Design:</i> 10%</p> <p>Individual and/or group work will be carried out related to real situations of the company's administration that are requested by the professor.</p> <p><i>Other continuous assessment activities:</i> 10%</p>	
	Weighting
Objective Tests*	60 %
Evaluation of the evidence	

***It is an essential requirement to pass the subject to obtain a minimum average of 5 in each section (continuous assessment activities and objective tests).**

The final grade will be calculated using the weighting described above, except in the case of not passing at least one of the two sections. In the latter case, the final grade will be the lowest grade between the continuous assessment activities and the objective tests.

For sanctions associated with academic dishonesty, the General Regulations of Evaluation and Qualification of the University and the Regulations of Coexistence and Disciplinary Regulations of Students will be applied. In particular, the use of content authored by others than the student himself must be appropriately cited in the works Delivered. In the event of a coincidence of more than 15% -reproducing information from sources without properly citing them-, the sanction will be a fail (0) of the activity in which it is detected. In the event of repeated behaviour, the penalty will be a failure (0) in the subject and loss of the call in which the offence occurred, in addition to the decision taken by the disciplinary committee for being a very serious offence. Likewise, the use of fraudulent means during the assessment tests will result in a fail (0) and may imply the opening of disciplinary proceedings

In order to be evaluated in the ordinary call, you may not have more than 25% of absences.

In the extraordinary call, the same competencies/learning outcomes will be assessed using the same evaluation system as in the ordinary call. The student must repeat only

the evaluation activities that they have not passed in the ordinary call. Only students who have obtained a final grade of "Fail" or "Not presented" may apply for the extraordinary call.

5.2. Grading System

The grade of the subject will be established on a numerical scale from 0 to 10, with the following associated qualitative grade:

Level of Proficiency	Official Rating	Qualitative Rating
Very competent	9,0 - 10	Outstanding
Competent	7,0 - 8,9	Notable
Acceptable	5,0 - 6,9	Approved
Not yet competent	0,0 - 4,9	Suspended

The mention of "Honors" may be awarded at the discretion of the teaching professor to students who have obtained a grade equal to or greater than 9.0. An honours degree may be awarded for every 20 students when the teaching staff considers that the performance of the subject has been exceptional. In the event that the number of students is less than 20, only one Distinction may be awarded.

In each of the activities carried out , **the achievement of the learning outcomes will be measured**, with impartiality and objectivity.

6. Bibliography

Basic

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Wanden-Berghe J.L., Blanco E., Fernández S., Fernández E., Candela C., Ruiz E., Serrano M.J. Verdú V. (2012). *Financial Accounting II*. Editorial Pirámide.

Complementary

Montesinos V. (2009). *Introduction to Financial Accounting: An International Approach*. Ariel Publishing.

Gallego E, Vara, M. (2008). *Practical manual of financial accounting*. Ed. Pirámide.

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General Accounting Plan

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