

Financial Accounting II

Code: 102127
ECTS Credits: 6

Degree	Type	Year	Semester
2501231 Accounting and Finances	OB	2	1

Contact

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Use of Languages

Principal working language: catalan (cat)
Some groups entirely in English: No
Some groups entirely in Catalan: Yes
Some groups entirely in Spanish: Yes

Teachers

Francesc Gomez Valls
Maria Isabel Lara Serrano

Prerequisites

It is recommended to have done the previous courses (first year subjects): Introduction to accounting (1st semester)

Objectives and Contextualisation

To study the accounting regulation (the Spanish General Accounting Plan) to elaborate the Annual Accounts for its presentation and as a previous step

Competences

- Analysing, summarising and assessing information.
- Applying the essential principles of (banking and insurance) commercial law, as well as possessing notions of constitutional, civil, tax and labour law.
- Demonstrating a comprehension of the different legal, control and solvency standards issued by regulatory bodies affecting the several analysed accounting or financial processes.

- Demonstrating a comprehension of the functioning of the financial system and the plan of action of various intermediaries, specially banks, saving banks and insurance companies, in order to negotiate effectively.
- Efficiently searching information, discriminating irrelevant information.
- Organising the work, regarding order and planning.
- Students must be able to adapt to changing environments.

Learning Outcomes

1. Analysing, summarising and assessing information.
2. Describing the solvency regulations and guarantees of the activity of various financial intermediary activities.
3. Determining the economic-financial situation of a company.
4. Efficiently searching information, discriminating irrelevant information.
5. Identifying concrete financial transactions and financial systems used in the setting of prices.
6. Organising the work, regarding order and planning.
7. Prepare financial statements and reports for accounting, fiscal, financial and organizational purposes.
8. Producing technical accounting reports for the company managers, to help them take decisions related to management.
9. Publicly presenting practical cases about Company Law and the possible legal solutions in light of the regulations, jurisprudence and doctrine.
10. Reasoning and giving your opinion about the information provided by the financial statements.
11. Relating knowledge with the issues derived of the course of trade.
12. Students must be able to adapt to changing environments.
13. Use the different criteria for registration and valuation established in the accounting rules.

Content

Item 1. The annual accounts (I): Preparation of the annual accounts.

Documents and formulation.
Presentation of the annual accounts.
Rules for the presentation of annual accounts.
Auditing of the annual accounts.
Registration of annual accounts.

Item 2. Annual accounts (II): The balance sheet.

Elements and structure.
Classification criteria.
Groups of elements.

Accounting standards.

Item 3. The annual accounts (III): The profit and loss account.

Elements and structure.
Classification criteria
Structure of the Profit and Loss Account.
Accounting standards.

Item 4. The annual accounts (IV): The notes.

The notes. Qualitative and quantitative information.
Accounting standards.

Item 5 The annual accounts (V): Cash Flows Statement.

Definition and usefulness.

Structure.

Elaboration.

Interpretation.

Item 6 The annual accounts (VI): Equity Changes Statement.

Definition and usefulness.

Structure.

Elaboration.

Interpretation.

Item 7 The annual accounts (VII): Non-Financial information.

Compulsory.

Non-compulsory.

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Methodology

The learning methodology is a combination of three types of activities:

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Directed activity: theoretical sessions, practices and resolution of exercises.

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Supervised activity: tutorials.

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Autonomous activity: that is divided into two parts:

Part of the student's personal study (readings, search for information, etc

Group work activity dedicated to the search of data, elaboration and pres

"The proposed teaching methodology may undergo some modifications according to the restrictions imposed by "

Annotation: Within the schedule set by the centre or degree programme, 15 minutes of one class will be reserved for students to evaluate their lecturers and their courses or modules through questionnaires.

Activities

Title	Hours	ECTS	Learning Outcomes
Type: Directed			

Classes of practices	17	0.68	1, 4, 3, 7, 13, 5, 6, 10
Theoretical sessions	32.5	1.3	1, 3, 7, 13, 5, 10
Type: Supervised			
Tutorials	18	0.72	1, 4, 3, 7, 13, 5, 6, 10
Type: Autonomous			
Exercises and cases	23	0.92	1, 3, 7, 13, 5, 10
Group work	24	0.96	1, 4, 3, 7, 8, 13, 5, 6, 10
Study of accounting regulations	32	1.28	1, 2, 3, 7, 10

Assessment

The responsible teacher has the power to specify the content of the test based on the grade obtained by the student. Students must obtain a minimum grade in the final exam of 3.5. In the event of a grade below 3.5, a student is considered to be "Not Evaluable" of this subject as long as he/she does not pass the subject.

Calendar of evaluation activities

The dates of the evaluation activities (midterm exams, exercises in the classroom, assignments, ...) will be announced well in advance during the semester.

The date of the final exam is scheduled in the assessment calendar of the Faculty.

"The dates of evaluation activities cannot be modified, unless there is an exceptional and duly justified reason why an evaluation activity cannot be carried out. In this case, the degree coordinator will contact both the teaching staff and the affected student, and a new date will be scheduled within the same academic period to make up for the missed evaluation activity." **Section 1 of Article 115. Calendar of evaluation activities (Academic Regulations UAB).** Students of the Faculty of Economics and Business, who in accordance with the previous paragraph need to change an evaluation activity date must process the request by filling out an **Application for exams' reschedule** https://eformularis.uab.cat/group/deganat_feie/application-for-exams-reschedule

Grade revision process

After all grading activities have ended, students will be informed of the date and way in which the course grades will be published. Students will be also be informed of the procedure, place, date and time of grade revision following University regulations.

Retake Process

"To be eligible to participate in the retake process, it is required for students to have been previously been evaluated for at least two thirds of the total evaluation activities of the subject." Section 3 of Article 112 ter. The recovery (UAB Academic Regulations). Additionally, it is required that the student to have achieved an average grade of the subject between 3.5 and 4.9.

The date of the retake exam will be posted in the calendar of evaluation activities of the Faculty. Students who take this exam and pass, will get a grade of 5 for the subject. If the student does not pass the retake, the grade will remain unchanged, and hence, student will fail the course.

Irregularities in evaluation activities

In spite of other disciplinary measures deemed appropriate, and in accordance with current academic regulations, *"in the case that the student makes any irregularity that could lead to a significant variation in the grade of an evaluation*

Section 10 of Article 116. Results of the evaluation. (UAB Academic Regulations).

"The proposed evaluation activities may undergo some changes according to the restrictions imposed by the hea

Assessment Activities

Title	Weighting	Hours	ECTS	Learning Outcomes
Attendance, participation and presentation of exercises and cases in the classroom	10%	0	0	1, 4, 3, 7, 9, 13, 5, 10, 11
Final Exam	45%	2	0.08	1, 4, 3, 7, 13, 5, 6, 10
Individual practice with A3	5%	0	0	7, 13, 5
Middle term exam	30%	1.5	0.06	1, 4, 3, 7, 13, 5, 6, 10
Search for information, preparation and presentation of a group work	10%	0	0	1, 4, 2, 3, 7, 8, 13, 5, 6, 10, 12

Bibliography

BASIC BIBLIOGRAPHY

Archel, P.; Lizarraga, F.; Sánchez, S.; Cano, M. (2018), *Estados contables. Elaboración, análisis e interpretación*, Madrid: Ediciones Pirámide, 6a. edición en format paper

Real Decreto 1514/2007, de 16 de noviembre, por el que se aprueba el Plan General de Contabilidad. (<http://www.icac.meh.es/Normativa/Contabilidad/Nacional/nacional.aspx>)

Real Decreto 602/2016 por el que se modifica el Plan General de Contabilidad y el PGC de Pymes.

Somoza López, A. (2016), *Estados contables*, Barcelona: Universitat Oberta de Catalunya, ISBN 9788491162001

COMPLEMENTARY BIBLIOGRAPHY

Arimany Serrat, N. i Viladecans, C. (2010), *Estat de canvis en el patrimoni net i estat de fluxos d'efectiu : elaboració i interpretació*, Barcelona: Profit, ISBN 9788492956029

Somoza López, A. (2016), *Contabilidad social y medioambiental. Teoría y práctica*, Madrid: Pirámide, ISBN 9788436834956

ONLINE RESOURCES

Instituto de Contabilidad y Auditoría de Cuentas (ICAC) - <http://www.icac.meh.es>

Comisión Nacional del Mercado de Valores - <http://www.cnmv.es>

Consell General de Cambres de Catalunya - <http://www.cambrescat.es>

Registre Mercantil - <http://www.registradores.org>

UAB Campus virtual

Software

The programs that can be used in this subject are EXCEL, SABI and A3.