

## Financial Accounting II

Code: 102127  
ECTS Credits: 6

**2024/2025**

| Degree                          | Type | Year |
|---------------------------------|------|------|
| 2501231 Accounting and Finances | OB   | 2    |

### Contact

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### Teachers

Francisco Gomez Valls

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### Teaching groups languages

You can view this information at the [end](#) of this document.

### 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

### Learning Outcomes

1. CM36 (Competence) Perform the comprehensive accounting process of all transactions made by the company and that determine the result of the financial year and can be used to prepare the balance sheet and the profit and loss account.
2. CM37 (Competence) Use the different recording and valuation criteria set out in the accounting standard.
3. KM27 (Knowledge) Distinguish the key principles and rules of commercial law.
4. SM36 (Skill) Apply the comprehensive (global) accounting process using appropriate IT support.
5. SM37 (Skill) Prepare accounting statements and economic-financial reports by digitalising the information and using computer systems.

## 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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## Activities and Methodology

| Title                           | Hours | ECTS | Learning Outcomes            |
|---------------------------------|-------|------|------------------------------|
| Type: Directed                  |       |      |                              |
| Classes of practices            | 17    | 0.68 | CM36, CM37, SM36             |
| Theoretical sessions            | 32.5  | 1.3  | CM36, CM37, KM27, SM37       |
| Type: Supervised                |       |      |                              |
| Tutorials                       | 18    | 0.72 | CM36, CM37, KM27, SM36, SM37 |
| Type: Autonomous                |       |      |                              |
| Exercises and cases             | 23    | 0.92 | CM36, CM37, SM36             |
| Group work                      | 24    | 0.96 | CM37, KM27, SM37             |
| Study of accounting regulations | 32    | 1.28 | CM37, KM27, SM37             |

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

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

-  
Supervised activity: tutorials.

-  
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

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.

## Assessment

### Continuous Assessment Activities

| Title  | Weighting | Hours | ECTS | Learning Outcomes            |
|--|-----------|-------|------|------------------------------|
| Final Exam   | 45%       | 2     | 0.08 | CM36, CM37, KM27, SM36, SM37 |
| Individual practice with A3  | 15%       | 0     | 0    | CM36, CM37, KM27, SM36, SM37 |
| Middle term exam   | 25%       | 1.5   | 0.06 | CM36, CM37, KM27, SM36, SM37 |
| Participation and presentation of exercises and cases in the classroom | 5%        | 0     | 0    | CM36, CM37, KM27, SM36, SM37 |
| Search for information, preparation and presentation of a group work   | 10%       | 0     | 0    | CM37, KM27, SM37             |

The responsible teacher has the power to specify the content of the test based on the grade obtained by the student.

To approve Financial Accounting II the student has to surpass the activities (work, exercises and individual group work).

A student is considered "Not evaluable" in the subject when there is no evidence of evaluation. In this subject it is not possible to be "Not evaluable".

"This subject/module does not offer the option for comprehensive evaluation."

### 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://formularis.uab.cat/group/deganat\\_feie/application-for-exams-reschedule](https://formularis.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 4.8.

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).**

## 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.

## Language list

| Name                       | Group | Language | Semester       | Turn          |
|----------------------------|-------|----------|----------------|---------------|
| (PAUL) Classroom practices | 101   | Catalan  | first semester | morning-mixed |
| (PAUL) Classroom practices | 501   | Catalan  | first semester | afternoon     |
| (TE) Theory                | 10    | Catalan  | first semester | morning-mixed |
| (TE) Theory                | 50    | Catalan  | first semester | afternoon     |
| (TE) Theory                | 51    | Spanish  | first semester | morning-mixed |