

## Introduction to Accounting

Code: 102366  
ECTS Credits: 6

**2025/2026**

Degree	Type	Year
Business Administration and Management	OB	1
Economics	OB	1

## Contact

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## Teachers

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## Teaching groups languages

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

## Prerequisites

There are no prerequisites for this course.

## Objectives and Contextualisation

Context:

This is a first year of "Introduction to Accounting". This course establishes the foundation for other specific accounting subjects such as accountancy of companies, financial statement analysis, public accounting, accounting for cooperative organizations and accounting for non-profit organizations.

Objectives:

- To familiarize students with the accounting framework, general accounting principles and accounting regulation.
- To understand the accounting cycle and book keeping of business transactions.
- To determine the profit/loss for the period and to learn how to elaborate the Balance Sheet and the Income Statement.
- To understand the economic and financial situation of the company.

## Learning Outcomes

1. CM35 (Competence) Apply accounting solutions that demonstrate ethical behaviour in the preparation of financial statements.
2. CM59 (Competence) Apply accounting solutions that demonstrate ethical behaviour in the preparation of financial statements.
3. KM32 (Knowledge) Describe the economic and financial reality of the organisations in accordance with the principles, rules and agreements applicable in each case.
4. KM55 (Knowledge) Recognise the characteristics of the business sectors based on the annual accounts.
5. KM56 (Knowledge) Describe the economic and financial reality of the organisations in accordance with the principles, rules and agreements applicable in each case.
6. SM36 (Skill) Generate the necessary information for each accounting problem.
7. SM60 (Skill) Generate the necessary information for each accounting problem.

## Content

### UNIT 1: Accounting and information systems

- Accounting concept and objectives.
- Classification of Accounting.
- Users of accounting information.
- The accounting framework.
  - Requirements for accounting information.
  - Accounting harmonization and regulation.
- Spanish Accounting Plan.

### UNIT 2: Balance Sheet and Income Statement. The Accounting equation.

- Balance Sheet.
  - The Accounting Equation.
  - Economic structure and financial structure: Assets, liabilities and equity.
- Income Statement.
  - Revenues and expenses.
- Analysis of business transactions.

### UNIT 3: The accounting method

- The account as an accounting instrument.
- The recording process:
  - Double entry bookkeeping system: debit and credit rules.
  - The Journal and the Ledger.
  - The Trial Balance.

### UNIT 4: The Accounting cycle

- Stages in the accounting cycle.

- Opening stage.
- Development stage.
- Adjustment stage:
  - Accruals and deferrals
  - Adjusting changes in inventories with the periodic system
  - Depreciation and amortization of fixed assets.
  - Impairments.
- Closing stage. Accounting for the Income Tax.
- Preparation of the Financial Statements.

#### UNIT 5: Inventories

- Types of inventories.
- Permanent and periodic inventory system.
- Valuation of inventories:
  - Initial recognition.
  - Inventory costing methods.
  - Impairment of inventories.

#### UNIT 6: Trade receivables and trade payables

- Recording debtors and creditors
- Value Added Tax (VAT).
- Advances. Purchase and sales returns. Purchase and sales discounts.
- Impairment of trade receivables.
- Notes receivables.
- Personnel expenses.

### Activities and Methodology

Title	Hours	ECTS	Learning Outcomes
Type: Directed			
Problem-solving classes	17	0.68	CM35, CM59, KM32, KM55, KM56, SM36, SM60, CM35
Theory sessions	32.5	1.3	CM35, CM59, KM32, KM55, KM56, SM36, SM60, CM35
Type: Supervised			
Practical assignments	5	0.2	CM35, CM59, KM32, KM55, KM56, SM36, SM60, CM35
Tutorial class	4.5	0.18	CM35, CM59, KM32, KM55, KM56, SM36, SM60, CM35
Type: Autonomous			
Autonomous work	85	3.4	CM35, CM59, KM32, KM55, KM56, SM36, SM60, CM35

- Theoretical classes: teacher's presentations using supporting material.
- Practical classes: Exercises resolution and practical cases to reinforce and apply the theoretical knowledge, working individually or in group, always under the teacher's direction.
- Tutorship: doubts resolution, monitoring of the assigned work.
- Autonomous student's work: student's personal study (basic bibliography, complementary readings, information search, etc.), preparation of cases and additional exercises

The proposed teaching methodology may undergo some modifications according to the restrictions imposed by the health authorities on on-campus courses.

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.

Use of AI - Prohibited use: In this course, the use of Artificial Intelligence (AI) technologies is not allowed at any stage. Any work that includes AI-generated content will be considered a breach of academic integrity and may result in a partial or total penalty on the activity grade, or more severe sanctions in serious cases.

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
Practical test	50%	2	0.08	CM35, CM59, KM32, KM55, KM56, SM36, SM60
Submission of assignments	10%	2	0.08	CM35, CM59, KM32, KM55, KM56, SM36, SM60
Theoretical tests	40%	2	0.08	CM35, CM59, KM32, KM55, KM56, SM36, SM60

#### CONTINUOUS EVALUATION:

The evaluation will take place under the following criteria:

1. Completion of exercises and case studies, and class participation (10% of the final grade)
2. Two theoretical midterm tests (40% of the final grade)
3. Practical final exam (50% of the final grade)

#### Additional Information:

- To calculate the global grade for the course according to the aforementioned weights, it is necessary to get a minimum grade of 4 points in the final practical exam.
- Students who get a global grade equal to or greater than 5 points, having a minimum grade of 4 points in final practical exam grade, will pass the course.
- Students who get a global grade equal to or greater than 3.5 points and less than 5 points, or for those who obtain a global grade equal to or greater than 5 points but they obtain a grade lower than 4 points in the final practical exam, will be able to take the retake exam. Lecturers will decide the modality of this test, which will be common to all students. Students who take the retake exam and pass, will get a maximum final grade of 5 points.
- Students who obtain a global grade lower than 3.5 points will not be able to take the retake exam and must repeat the course. The final grade will correspond to the final practical exam.
- Student will be considered "No evaluable" when he or she has not participated in any of the evaluation activities.

#### 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/nou-reprogramacio-de-proves](https://eformularis.uab.cat/group/deganat_feie/nou-reprogramacio-de-proves)

#### COMPREHENSIVE EVALUATION (Art. 265 of the UAB Academic Regulations)

By requesting the comprehensive evaluation the student waives the option of continuous evaluation.

The comprehensive evaluation must be requested at the Academic Management (Gestió acadèmica) of the Campus where the degree/master's degree is taught. The request must be filed according to the procedure and the deadline established by the administrative calendar of the Faculty of Economics and Business.

#### *Attendance :*

- Student attendance is mandatory on the day of the comprehensive assessment. The date will be the same as that of the final exam of the semester as per the evaluation calendar published by the Faculty of Economics and Business and approved by the Faculty's Teaching and Academic Affairs Committee. The duration of the comprehensive assessment must be specified in the characteristics of such activity.
- 100% of the evaluation evidences must be handed in by the student on the day of the comprehensive assessment.
- The evaluation evidences carried out in person by the student on the same day of the comprehensive assessment must have a minimum weight of 70%.

Evidence Type (1)	Weight in the final assessment (%) (2)	Duration of the activity	Is the activity that corresponds to this evaluation evidence to be carried out in person on the date scheduled for the comprehensive evaluation? (YES/NO) (3)
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Exam	100%	2 hours	YES
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TOTAL	100%
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#### Grade revision process

Students will be also be informed of the procedure, place, date and time of grade revision following University regulations.

The review of the final qualification of the comprehensive evaluation will follow the same procedure as for the continuous evaluation.

#### 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 final grade will correspond to the highest grade between the retake exam and the final practical exam.

For the retake procedure, no distinction is made between students who have followed the continuous evaluation and those who have opted for the comprehensive evaluation. All will be re-assessed using the same test or evaluation evidence.

#### 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 activity, it will be graded with a 0, regardless of the disciplinary process that can be instructed. In case of various irregularities occur in the evaluation of the same subject, the final grade of this subject will be 0". 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 health authorities on on-campus courses.

## Bibliography

Horgren, Sundem, Elliot and Philbrick (2023). "Introduction to Financial Accounting." Pearson. (latest edition available)

Camacho-Miñano, M.; Akpinar, M.; Rivero-Menéndez, M.J.; Urquía-Grande, E.; Eskola, A. (2012): "Beyond Figures: Introduction to Financial Accounting: European Financial Accounting Manual." Ediciones Pirámide. (latest edition available)

General Accounting Plan. Royal Decree 1514/2007 and Royal Decree 1515/2007, of 16th November 2007.  
[www.icac.meh.es](http://www.icac.meh.es)

## Software

Microsoft Office.

## Groups and Languages

Please note that this information is provisional until 30 November 2025. You can check it through this [link](#). To consult the language you will need to enter the CODE of the subject.

Name	Group	Language	Semester	Turn
(PAUL) Classroom practices	2	Catalan	second semester	morning-mixed

(PAUL) Classroom practices	3	Spanish	second semester	morning-mixed
(PAUL) Classroom practices	11	Spanish	second semester	morning-mixed
(PAUL) Classroom practices	12	Catalan	second semester	morning-mixed
(PAUL) Classroom practices	41	English	second semester	morning-mixed
(PAUL) Classroom practices	42	English	second semester	morning-mixed
(PAUL) Classroom practices	81	English	second semester	morning-mixed
(PAUL) Classroom practices	82	English	second semester	morning-mixed
(PAUL) Classroom practices	511	Spanish	second semester	afternoon
(PAUL) Classroom practices	512	Catalan	second semester	afternoon
(PAUL) Classroom practices	521	Spanish	second semester	afternoon
(PAUL) Classroom practices	522	Catalan	second semester	afternoon
(PAUL) Classroom practices	601	Spanish	second semester	morning-mixed
(PAUL) Classroom practices	602	Catalan	second semester	morning-mixed
(TE) Theory	1	Spanish	second semester	morning-mixed
(TE) Theory	2	Catalan	second semester	morning-mixed
(TE) Theory	3	Spanish	second semester	morning-mixed
(TE) Theory	4	English	second semester	morning-mixed
(TE) Theory	8	English	second semester	morning-mixed
(TE) Theory	51	Spanish	second semester	afternoon
(TE) Theory	52	Spanish	second semester	afternoon
(TE) Theory	60	Spanish	second semester	morning-mixed