UAB Universitat Autònoma de Barcelona	Accounting and Finance Update Code: 102117 Credits: 6	2026/2027

Degree programme	Type	Course
Accounting and Finances	OP	4

Contact lecturer

Name : Xavier Sentis Ros

Email : xavier.sentis@uab.cat

Teaching staff

Xavier Sentis Ros

Group languages

You can consult this information at the end of the document.

Prerequisites

It is highly recommended that the student has successfully:

- Introduction to the Accounting
- Financial Accounting I
- Financial Accounting II
- Analysis of the Financial Statements

Objectives

Know the Accounting rules in Spain and to international level:

1. Know the Spanish General Accounting Plan for small companies and compare it with the global Plan.

2. Study the last resolutions of the *Instituto de Contabilidad y Auditoria de Cuentas* (ICAC) that develop some aspects of the global Spanish Plan and the Plan for Small companies.

3. Description of the regulations panorama to international level.

4. Analysis of the principal International Financial Reporting Standards (IFRS).

5. Study of the differences between the global Spanish Plan and the main International Financial Reporting Standards

Learning outcomes

- CM42 (Determine the economic-financial situation of a company.) Determine the economic-financial situation of a company.
- CM43 (Prepare technical-accounting reports for company managers to help them to make management decisions.) Prepare technical-accounting reports for company managers to help them to make management decisions.

Contents

1. The General Spanish Accounting Plan form small companies (GSAP form small companies)

2. The General Spanish Accounting global (GSAP)

3. Differences between the General Spanish Accounting plan for small companies and the Global Plan

4. Study of the Resolutions and Queries of the ICAC

5. The International Financial Reporting Standards (IFRS)- Importance of the IFRS in the international accounting rules. Process adoption in the European Union. - Organism that publishes the NIC/NIIF - How elaborate and how is the process of adoption for the European Union - application. - General introduction. - Main differences with the global GSAP.

Learning activities and methodology

Title	Hours	ECTS	Learning outcomes
Search information	10.5	0.42	CM42, CM43
Tutoring and monitoring work in writting about study of case	5	0.2	CM42, CM43
Exercices and writtings	32	1.28	CM42, CM43
Cases and exercices	1	0.04	CM42, CM43
Regulation study	35.5	1.42	CM42, CM43
Lab sessions	16.5	0.66	CM42, CM43
Tutoring and monitorin work in exercices	13	0.52	CM42, CM43
Theoretical sessions	32	1.28	CM42, CM43

Teaching will be offered on campus.

The methodology will be based in a combination of the 3 types of activities:

- Activity directed: theoretical classes, practical classes and of resolution of cases.

- Activity supervised: consistent in the realisation of tutorial and the realisation of exercises.

- Autonomous activity that divides in two parts:

a) Personal study (readings, research of information, etc.). Also it includes the realisation of exercises and additional cases.

b) Autonomous activity in group devoted to the research of data and preparation of a report on Resolutions of the ICAC and IFRS. Presentation and debate.

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	Weight	Hours	ECTS	Learning outcomes
Informs and writting presentations NIC/NIIF	15%	0.5	0.02	CM42, CM43
CASOS PRÀCTICS PIMES	10%	1	0.04	CM42, CM43
Midterm exam PGC PYMES	15%	1	0.04	CM42, CM43
Final exam	40%	1.5	0.06	CM42, CM43
Informs and writting presentations RICAC	15%	0.5	0.02	CM42, CM43
attendence and participation in sessions	5%	0	0	CM42, CM43

The estimation and follow-up of the students will take into as the following picture:

1) partial Test: they will realise 1 partial tess (NOT LIBERATORY): 15% will consist in an individual test written based in the theoretical and practical contents worked in the subjects 1, 2 and 3.

2) final Exam (40% of the note): it Will consist in an individual test written based in the theoretical and practical contents worked will carry all the semester. With the aim to relate the PGC, the resolutions ICAC and the International Rule.

3) Work on IFRS (NIC/NIIF) 15% of the note

4) Work on RICAC 15% of the note

5) Works PYMES 10% of the note

6) Assistance and participation: 5% of the note Notices: the exercises and works have to present in groups of 2/3 people.

To take into account: to do average it is necessary to have obtained to the final examination a minimum note of 5 points to the examination

A student who has not participated in any of the assessment activities will be considered \"Not evaluable\"

Final Evaluation

\"This subject/module does not provide for the single assessment system.\"

Calendar of evaluation activities

The dates of the evaluation activities (midterm exams, exercises, assignments ...) will be announced well in advance during the semester. Thedate 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 reasonwhy 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 newdatewill 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 fillingout an Application for exams' reschedule at 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 4.8.

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 activity, itwill 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 gradeof this subject will be 0\".* ***Section 10 of Article 116. Results of the evaluation. (UAB Academic Regulations).***

The completion of assessment activities is subject to the provisions set out in this course guide and in the "Policy of the School of Economics and Business on the Detection of Irregularities during Assessment Activities", which regulates the conditions under which assessment tasks are conducted and the procedures applicable in cases where indications of irregularities are detected. Students are encouraged to consult the policy.

Restricted use of AI: For this subject, the use of Artificial Intelligence (AI) technologies is allowed exclusively in: support tasks, such as bibliographic or information searches, text correction or translations. The student must clearly identify which parts have been generated with this technology, specify the tools used and include a critical reflection on how these have influenced the process and the final result of the activity. The lack of transparency in the use of AI in this assessable activity will be considered a lack of academic honesty and may lead to a partial or total penalty in the grade of the activity, or greater sanctions in serious cases.

Bibliography

BASIC BIBLIOGRAPY:

Instituto de Contabilidad y Auditoria de Cuentas:

- PGC, Reial Decret 1514/07, BOE de 20-11-07

- PGC PIMES, Reial Decret 1515/07, BOE de 21-11-07

- RD 602/2016, de 2-12-16, BOE de 17-12-16.

- Resolution ICAC de 1-3-2013

- Resolution ICAC de 28-5-2013

- Resolution ICAC de 14-4-2015

- Other Resolutions ICAC

- BOICAC núm. 92, consulta núm. 5. Decembre 2012

- International Financial Reporting Standard (IFRS).

- Real Decreto-ley 8/2020, de 17 de marzo, de medidas urgentes extraordinarias para hacer frente al impacto económico y social del COVID-19.

- Real Decreto-ley 18/2020, de 12 de mayo, de medidas sociales en defensa del empleo.
- Real Decreto-ley 19/2020, de 26 de mayo, por el que se adoptan medidas complementarias en materia agraria, científica, económica, de empleo y Seguridad Social y tributarias para paliar los efectos del COVID-19.
- Real Decreto-ley 21/2020, de 9 de junio, de medidas urgentes de prevención, contención y coordinación para hacer frente a la crisis sanitaria ocasionada por el COVID-19.
- Real Decreto 1/2021, de 30 de enero 2021, modificación PGC

ON LINE:

- Instituto de Contabilidad y Auditoria de Cuentas: http://www.icac.meh.es

- Associació Catalana de Comptabilitat i Direcció: http://www.accid.org

- SABI programme.

- CNMV

Software

Excel

Sabi

A3 SOFTWARE

Course groups and languages

The information provided is provisional until November 30. After this date, you will be able to consult the language of each group through this link. To access the information, you will need to enter the course CODE

Type of teaching	Group	Language	Semester	Shift
(TE) Theory	50	Catalan	second semester	afternoon
(PLAB) Practical laboratories	501	Catalan	second semester	afternoon