UAB Universitat Autònoma de Barcelona	Financial Accounting I Code: 102128 Credits: 6	2026/2027

Degree programme	Type	Course
Accounting and Finances	OB	1

Contact lecturer

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Teaching staff

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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 accountancy" that is studied in the first semester (1st course)

Objectives

The objectives of course are, first study the main norms of mesurement and estimation incorporated in the Spanish General Accounting Plan (SGAP) and second to know the differences with the General Accounting for small and medium enterprises and which companies can apply that plan.

The application of these regulation (already was the General Plan or the Plan for small companies) drives to the formulation of the annual accounts of the companies.

Learning outcomes

- CM36 (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.) 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.
- CM37 (Use the different recording and valuation criteria set out in the accounting standard.) Use the different recording and valuation criteria set out in the accounting standard.
- KM27 (Distinguish the key principles and rules of commercial law.) Distinguish the key principles and rules of commercial law.
- SM35 (Interpret the financial statements prepared by companies.) Interpret the financial statements

prepared by companies.
- SM36 (Apply the comprehensive (global) accounting process using appropriate IT support.) Apply the comprehensive (global) accounting process using appropriate IT support.
- SM37 (Prepare accounting statements and economic-financial reports by digitalising the information and using computer systems.) Prepare accounting statements and economic-financial reports by digitalising the information and using computer systems.

Contents

1.Conceptual frame of the new General Spanish Accounting Plan (GSAP)

2.Regulation of measurement and register of property, plant and equipment and properties of investment

1. Assets members and his initial estimation
2. Subsequent measurement
3. Special operations: barters, big repairs, etc.

3.Norms of measurement of the intangible assets

1. Assets members and his Initial measurement
2. Subsequent measurement
3. The bottom of trade

4.Measurement of the inventories

5.Financial instruments

- The financial assets
- Classification of the financial assets
- Estimation of the categories in the Initial measurement
- Subsequent measurement

- Liabilities financial and his measurement
- The instruments of clean heritage: measurement

6.Subsidies and donations: measurement and countable treatment

1. Subsidies to the exploitation
2. Subsidies of capital

7.Provisions and contingencies

8.Income tax

1. Temporary differences
2. Non temporary differences
3. Countable calculation of the tax on societies
4. Measurement and estimation of the current tax and deferred tax (deferred tax assets and deferred tax liabilities)

9.Spanish Accounting plan for Small companies

1. Characteristiques
2. Main differences with the global SGAP

Learning activities and methodology

Title	Hours	ECTS	Learning outcomes
Search information	10	0.4	SM37
Lab sessions	4	0.16	SM36, SM37
Exercicis and writings	32.5	1.3	SM36
Tutoring and monitoring work in writting about study of annuals accounting reports	7	0.28	SM35
Study of normatives and rules	32	1.28	CM36
Theoretical sessions	32	1.28	CM37, KM27
Practical classes	13.5	0.54	CM37
Tutoring and monitoring work in exercices	13	0.52	CM36

The methodology planned for the subject is in class

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

- Activity directed: theoretical classes and practical classes and of resolution of exercices. Also they will realise practical in lab classes

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

- Autonomous activity that divides in two parts:

- Part of personal study for part of the student (readings, research of information, etc.). Also it includes the realisation of additional exercises and cases.
- Autonomous activity in group devoted to the research of data and preparation of a report on the information that provides the memory of the annual accounts. Presentation and debate

The tutorial could be in a a seminary or on line (only in special cases)

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 eva*

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

\"In this course, the use of Artificial Intelligence (AI) technologies is not allowed in any of its phases. Any work that includes fragments generated with AI will be considered a lack of academic honesty and may result in a partial or total penalty in the grade of the activity, or higher penalties 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	Weight	Hours	ECTS	Learning outcomes
Cases and exercices in group	5%	0.15	0.006	CM37
Midterm exams	15%	2	0.08	CM37, KM27
Individual exercicis	15%	0.15	0.006	SM35, SM36, SM37
Final exam	50%	3.5	0.14	CM36, SM35, SM36
Written report in group	15%	0.2	0.008	KM27, SM35, SM36, SM37

The assessment and monitoring of students in this subject will be carried out based on the following 4 assessment modalities:

Assessment activity 1: Group work between 2 and 4 people

Performance and presentation of a guided team work that will encompass several topics of the subject. The work will analyze the information provided by a company in the individual annual accounts report on the application of some of the valuation and registration rules developed in the syllabus.

The work must be presented (5%), defended in a group (5%) and answer the oral questions individually that will be asked of each person (5%)

To pass the work, a minimum of 5 points (out of 10 points) must be obtained.

Delivery date: second or third week of May

% final grade: 15%

Assessment activity 2: Group and individual exercises

• Group exercises that must be presented in writing and presented during the practical sessions.

% final grade: 5%

• Individual exercise: which will be monitored during the practical sessions and will be handed in at the end of May. Each person will have to hand in an individual assignment in manual format and in A3 format

% final grade: 15% (50% manual format and 50% A3 format). To pass this activity, both parts of the work must be approved.

Assessment activity 3: partial exam

A non-exempt written partial exam will be held in accordance with the partial exam calendar established by the Faculty.

% final grade: 15%

Assessment activity 4: final exam

The final written exam (theoretical and practical) of the contents of the entire subject will be held. The date will be in accordance with the exam calendar established by the Faculty.

% grade: 50%

To be able to average the assessment activities, a minimum grade of 5 points (out of 10) must be obtained in all assessment activities except the midterm exam.

To approve Financial Accounting I the student have to surpass the activities (work in group, indiviual exercicis and cases and exercicis in group) and obtain at least a note of 5 points (on 10) to the final exam.

A student is considered \"Not evaluable\" in the subject when there is no evidence of evaluation. In this subject it will be considered non-evaluable when you have not participated in any of the evaluation activities. Therefore, it is considered that a student who completes any component of continuous evaluation can no longer qualify for a \"Not evaluable\".

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 1of 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' reschedulehttps://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, 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).

This subject does not offer the option for comprehensive evaluation.

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.

Bibliography

BASIC BIBLIOGRAPHY

ESPAÑA. LEY 16/2007, de 4 de Julio, BOE de 5-07-2007 sobre \"reforma de la legislación mercantil en material contable para su armonización internacional con base en la normativa de la Unión Europea\".

INSTITUTO DE CONTABILIDAD Y AUDITORIA DE CUENTAS (ICAC)

- Nuevo PGC, Real Decreto 1514/07, BOE de 20-11-07

- Nuevo PGC PIMES, Real Decreto 1515/07, BOE de 21-11-07.

- Real Decreto 602/2016 BOE 17-12-16 por el que se modifica el Plan General de Contabilidad aprobado por Real Decreto 1514/2007, el Plan General de Contabilidad de Pequeñas y Medianas Empresas aprobado por Real Decreto 1515/2007

- Real Decreto 1/2021 por el que se modifica el Plan General de Contabilidad aprobado por Real Decreto 1514/2007, el Plan General de Contabilidad de Pequeñas y Medianas Empresas aprobado por Real Decreto 1515/2007

- Resolució de l'ICAC de 1 de març de 2013 sobre immobilitzat material i inversions immobiliaries

- Resolució de l'ICAC de 28 de maig de 2013 sobre inmmobilitzat intangible

GOMEZ VALLS, F. Y otros (2017): "Ejercicios resueltos y comentados con el nuevo PGC". ACCID 2017

ON LINE

ASOCIACION ESPAÑOLA DE CONTABILIDAD Y ADMINISTRACION DE EMPRESAS (AECA):

http://www.aeca.es

ASSOCIACIÓ CATALANA DE COMPTABILITAT I DIRECCIO (ACCID):

Http://www.accid.org

INSTITUTO DE CONTABILIDAD Y AUDITORIA DE CUENTAS

http://www.icac.meh.es/

Software

Program A3 ECON/CON

Excel

SABI Data base

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	10	Catalan	second semester	morning-mixed
(TE) Theory	50	Catalan	second semester	afternoon
(PAUL) Classroom practices	101	Catalan	second semester	morning-mixed
(PLAB) Practical laboratories	101	Catalan	second semester	morning-mixed
(PAUL) Classroom practices	102	Catalan	second semester	morning-mixed
(PLAB) Practical laboratories	102	Catalan	second semester	morning-mixed

(PAUL) Classroom practices	501	Catalan	second semester	afternoon
(PLAB) Practical laboratories	501	Catalan	second semester	afternoon
(PAUL) Classroom practices	502	Catalan	second semester	afternoon
(PLAB) Practical laboratories	502	Catalan	second semester	afternoon