UAB
Universitat Autònoma de Barcelona

Financial Accounting

2026/2027

Code: 102371
Credits: 6

Degree programme	Type	Course
Business Administration	OB	2

Contact lecturer

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Group languages

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

Prerequisites

Before taking this course it is necessary to pass the course 102366 Introduction to Accounting, taught during the first year, because it provides the foundations needed to follow this course on Financial Accounting.

Objectives

This course aims to learn the concepts of the main magnitudes of the annual accounts and is focused on the valuation and registration of the company's operations within the context of the current accounting regulations.

The skills and knowledge acquired in this course are the foundations for other specific accounting areas, such as financial statement analysis, auditing, public accounting, consolidation, accounting for cooperative organizations or for non-profit organizations.

Moreover, financial accounting is closely linked with other areas of the company as Business Economics, Business Law and Taxation.

Learning outcomes

- CM58 (Issue a diagnosis based on the economic and financial analysis of an entity.) Issue a diagnosis based on the economic and financial analysis of an entity.
- CM59 (Apply accounting solutions that demonstrate ethical behaviour in the preparation of financial statements.) Apply accounting solutions that demonstrate ethical behaviour in the preparation of financial statements.
- KM54 (Recognise the qualitative variables that can influence decision-making based on financial statements.) Recognise the qualitative variables that can influence decision-making based on financial statements.
- KM55 (Recognise the characteristics of the business sectors based on the annual accounts.) Recognise the characteristics of the business sectors based on the annual accounts.
- KM56 (Describe the economic and financial reality of the organisations in accordance with the principles, rules and agreements applicable in each case.) Describe the economic and financial reality of the organisations in accordance with the principles, rules and agreements applicable in each case.

- SM59 (Interpret an entity's financial indicators, understanding the decisions that can be made based on their analysis.) Interpret an entity's financial indicators, understanding the decisions that can be made based on their analysis.
- SM60 (Generate the necessary information for each accounting problem.) Generate the necessary information for each accounting problem.

Contents

Topic 1. THE ACCOUNTING INFORMATION FRAMEWORK

1.1. The accounting regulation

1.2. The regulation of sustainability report

1.3. The conceptual framework in the General Accounting Plan

Topic 2. OWN-FUNDING

2.1. Capital

2.2. Reserves

2.3. Profit distribution

2.4. Capital increase

2.5. Grants, donations and legacies received

Topic 3. EXTERNAL FUNDING

3.1. Definition of financial liabilities

3.3. Classification of financial liabilities

3.4. Measurement and registration of financial liabilities

Topic 4. TECHNICAL AND PROPERTY INVESTMENTS

4.1. Concept

4.2. Elements of the Intangible assets, Property Plant and Equipment and Property investments

4.3 Inicial measuremt and registration

4.4. Subsequent measurement and registration

4.5. Derecognition

Topic 5. FINANCIAL INVESTMENTS

5.1. The financial instruments

5.2. The financial assets

5.3. Classification of financial investments

5.4. Measurement and registration of financial investments

Learning activities and methodology

Title	Hours	ECTS	Learning outcomes
Delivery practices	11.5	0.46	
Class sessions (theory)	32.5	1.3	
Class sessions (practice)	17	0.68	
Self learning	85.5	3.42	

The teaching methodology is delivered in person and includes:

- Lectures, during which the instructor presents the course content while encouraging active student participation.
- Practical sessions, in which exercises and case studies previously completed by students are analysed and discussed.
- Face-to-face tutorials, providing students with the opportunity to address questions and receive personalised guidance from the instructor.
- Other learning activities, including recommended readings, information-search tasks, and discussions of current news and developments relevant to the subject area.

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
Delivery of exercices, practice or similar	10%	0	0	CM58, CM59, KM54, KM55, KM56, SM59, SM60
Final exam	45%	2	0.08	CM58, CM59, KM54, KM55, KM56, SM59, SM60
Midterm Exam	45%	1.5	0.06	CM58, CM59, KM54, KM55, KM56, SM59, SM60

The final grade of the subject is assessed by carrying out the following activities:

- Delivery of exercises, practices or similar during the semester
- 2 Knowledge tests (exams) during the semester
- Minimum grade: In each of the knowledge tests (exams) it is necessary to obtain a grade equal to or

greater than 4 points (out of 10) in order to obtain an average grade. At the end of the academic year, each case will be assessed individually to determine the student's eligibility to take the resit/reassessment examination.

The proposed assessment may undergo some modification depending on the restrictions on face-to-face attendance imposed by the health authorities.

Recovery/Retake Process

"To participate in the recovery process, students must have been previously evaluated in a set of activities that represent a minimum of two thirds of the total grade of the subject or module. ***"Section 3 of Article 112 ter. Recovery (UAB Academic Regulations).*** Students must have obtained an average grade of the subject between 3.5 and 4.9.

The date of this test will be scheduled in the Faculty's exam calendar. The student who takes the exam and passes it will pass the subject with a grade of 5. Otherwise, it will maintain the same grade.

Not Assessable

A student can only obtain a "Not assessed" in the subject if she/he has not taken any of the scheduled face-to-face exams.

Single assessment

This subject does not include the single assessment system.

Calendar of evaluation activities

The dates of the different assessment tests (midterm exams, classroom exercises, assignments, etc.) will be announced in advance during the semester.

The date of the midterm and final exam of the subject is scheduled in the Faculty's exam calendar.

\"*The schedule of the evaluation tests may not be modified, unless there is an exceptional and duly justified reason why an evaluation act cannot be carried out. In this case, the people responsible for the degrees, after consulting the teaching staff and the students concerned, will propose a new programme within the corresponding teaching period*.\" ***Section 1 of Article 115. Calendar of assessment activities (UAB Academic Regulations)***

Students of the Faculty of Economics and Business who, in accordance with the previous paragraph, need to change an evaluation date must submit the request by filling in the document Application for rescheduling test: https://eformularis.uab.cat/group/deganat_feie/nou-reprogramacio-de-proves

Procedure for consulting grades

Information will be provided on the procedure, place, date and time of consultation of the exam mark in accordance with the University's regulations.

Irregularities in evaluation reports

Without prejudice to other disciplinary measures that may be deemed appropriate, and in accordance with current academic regulations, \"*in the event that the student carries out any irregularity that may lead to a significant variation in the grade of an evaluation act, this evaluation act will be graded with 0, regardless of the disciplinary process that may be instructed therein. In the event that there are several irregularities in the evaluation acts 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 performance of the evaluation activities is subject to the specifications of this teaching guide, as well as to the "Policy of the Faculty of Economics and Business regarding the detection of irregularities during the performance of evaluation activities", which regulates the conditions for the development of the evaluation tests and the procedures applicable in the event of irregularities being detected. Students are advised to consult its content.

Bibliography

BASIC

Real Decreto 1514/07, de 16 de noviembre, por el que se aprueba el Plan General de Contabilidad.

Real Decreto 1515/07, de 16 de noviembre, por el que se aprueba el Plan General de Contabilidad de Pequeñas y Medianas Empresas y los criterios contables específicos para microempresas

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

Resolución del ICAC de 1 de marzo de 2013 sobre inmovilizado material y inversiones inmobiliarias

Resolución de l'ICAC de 28 de maig de 2013 sobre inmovilizado intangible

Real Decreto 1/2021 por el que se modifica el Plan General de Contabilidad aprobado por RD 1514/20017 y el Plan General de Contabilidad de Pequeñas y Medianas Empresas aprobado por el Real Decreto 1515/2007

COMPLEMENTARI

Llibres

Varios autores (2017) *Plan General de Contabilidad. Actualización 2017, incluye Consultas y Resoluciones ICAC*, Editorial ACCID i Profit Editorial, ISBN: 978-84-16904-54-9

Wild, J. (2024) *Financial Accounting: Information for Decisions*, 11th edition, McGrawHill, ISBN10: 126412726X | ISBN13: 9781264127269

Thomas, C.W., Tietz, W.M., Harrison, W.T. (2019) *Financial Accounting*, 12th edition, Pearson, ISBN-13: 9780134725987

Llibres d'exercicis

Gómez, F. (Coordinador) (2017) *Ejercicios Resueltos y comentados con el PGC. Adaptado a RD 602/2016 de 2 de diciembre (BOE de 17-12-16), por el que se modifican el PGC, PGC PYMES y normas de consolidación*, Editorial ACCID, ISBN: 978-84-16904-20-4

Reverte Maya, C. (2014) *Exercicses of Financial Accounting*, Ecobook: Editorial del Economista, ISBN: 9788496877917

Enllaços webs

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

Asociación Española de Contabilidad y Administración de Empresas (AECA): http://www.aeca.es/

European Accounting Association (EAA): http://www.eaa-online.org/r/eaa_home

European Financial Reporting Advisory Group (EFRAG): http://www.efrag.org/Front/Home.aspx

Expertos en Contabilidad e Información Financiera (ECIF), organisme del Consejo General de Colegios de Economistas de España: http://www.ecif.economistas.org/index.php

International Accounting Standards Board (IASB): http://www.ifrs.org/Home.htm

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

Software

No required

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	2	Catalan/Spanish	second semester	morning-mixed
(PAUL) Classroom practices	2	Catalan/Spanish	second semester	morning-mixed
(TE) Theory	4	English	second semester	morning-mixed
(PAUL) Classroom practices	4	English	second semester	morning-mixed
(TE) Theory	52	Catalan	second semester	afternoon
(PAUL) Classroom practices	52	Catalan	second semester	afternoon
(TE) Theory	60	Catalan	second semester	morning-mixed
(PAUL) Classroom practices	60	Catalan	second semester	morning-mixed