UAB
Universitat Autònoma de Barcelona

Advanced Financial Accounting and Other Standardised Frameworks

2026/2027

Code: 44442
Credits: 12

Degree programme	Type	Course
Account Auditing and Accounting	OB	1

Contact lecturer

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Group languages

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

Prerequisites

It is not necessary any prerequisite to study this subject.

Objectives

High level study of the General Spanish Accounting Plan (GSAP) and the differences with the General Accounting for small and medium enterprises and which companies can apply that plan. Statement of cash flows.

The Study the norms of measurement and register and his application in the different elements of the balance sheet and account of losses and gains.

In addition will analyse the resolutions of the ICAC that develop the rules of presentation and preparation of financial states of all the operations:

- Usual operations

- Treatment of non regular operations

- Analysis of the complex operations (financial instruments)

- Operations of net heritage

- Corporate operating and their accounting

- Introduction to law 11/2018 on non-financial information and diversity

Also be studied the following norms:

- Accounting of non-profit entities

- Accounting of financial and insurance entities

- Countable norms of the public sector

- Countable and regulation of companies in bankruptcy

Learning outcomes

- CA01 (Contrast the specific standards for preparing financial statements based on the different regulations in current legislation.) Contrast the specific standards for preparing financial statements based on the different regulations in current legislation.
- KA01 (Identify the different accounting regulatory bodies in Spain.) Identify the different accounting regulatory bodies in Spain.
- KA02 (Describe the conceptual framework for accounting based on the current general regulations in Spain.) Describe the conceptual framework for accounting based on the current general regulations in Spain.
- KA03 (Describe the alternatives for recognising and grading the differences between accounting and tax regulations.) Describe the alternatives for recognising and grading the differences between accounting and tax regulations.
- SA01 (Determine the keys to decide upon the type of accounting standards that can be used for each business context (commercial company) by identifying the advantages and disadvantages of each.) Determine the keys to decide upon the type of accounting standards that can be used for each business context (commercial company) by identifying the advantages and disadvantages of each.
- SA02 (Identify the specific regulations linked to business crisis situations.) Identify the specific regulations linked to business crisis situations.
- SA03 (Classify the differences regarding recognition and grading standards between the various accounting regulations in Spain.) Classify the differences regarding recognition and grading standards between the various accounting regulations in Spain.

Contents

PART 1: GENERAL PART

1. THE CONCEPTUAL FRAME And THE REGULACION IN ACCOUNTING IN SPAIN From 2008 And MODIFICATIONS ENTERED IN THE RD 602/2016 AND NEW RULES FROM 2021 (RD 1/2021)

-General Spanish Accounting Plan (GSAP)

-RESOLUTIONS, queries and opinions OF THE ICAC

-Limits to adopt general Spanish accounting Plan or special plan for small companies

-Audit exemption limits.

2. THE FINANCIAL STATES BASICOS:

-Balance sheet

-Income statemnet,

-The memory and his derivative countable states (complementary), the state of changes in the clean heritage and the state of fluxos of cash.

3. NORMS OF MEASUREMENT IN THE NEW GENERAL SPANISH ACCOUNTING PLAN

NORMS OF measument, registre And CLASSIFICATION OF THE INMOVILIZADO TECHNICAL

- property plants and teams.
- Real-estate investments
- Leases. Measurement and register of the operations of financial lease "Leasing".
- Intangible assets
- The goodwill: rules of measurement and register..
- Deterioration of the value of the active.
- The active purchased with official helps. Subsides anddonations
- Special cases of acquisition and alienation property plant and equip

THE FINANCIAL INSTRUMENTS And INTRODUCCION To THE MATHEMATICAL FOR THEACCOUNTING

- The financial instruments. Presentation and classification.
- Norms of applicable measurement in order to the classification of the financial instruments.

- Introduction to the NIIF 9 and his adaptation to the General Spanish Accounting Plan from 2018.

- Measurement and register of the active financial, passive financial and instruments of own heritage.

- The fair value.

- Criteria to determine the fair value.

- Accounting requests of the application of the fair value.

- Reasonable value via losses and gains and direct reasonable value against net heritage

- Financial mathematics for operations of the General Spanish Accounting Plan.

COSTS, INCOME And RESULT OF THE PERIOD

- Recognition of costs and typologies..

- Transactions in foreign currency.

- Ordinary income. Adaptation to the IFRS 15.

- Inventories and its assessment.

- The measurement, register of the income tax on societies. The new method (adapted toResolution of the ICAC of 9-2-16)

OTHER NORMS

- Provisions of passive, contingents and passive contingents.

- Back facts.

4. THE STATE OF CHANGES IN THE NET HERITAGE And OTHER OPERATIONS

-SUBSIDES

-OTHER OPERATIONS (operations linked to operations regulated in the TRLSC)

-THE STATE OF CHANGES IN THE NET HERITAGE

-State of income and costs recognised: structure and classification.

- Total state of conciliation of the net heritage: operations with the partners.

5. The STATE OF FLOWS OF CASH

- Concept of cash.

- Classification of the flows of cash by activities.

Flows of cash of the ordinary activities

Flows of cash of the activities of investment

Flows of cash of the activities of finance

- The direct method of preparation of the state of flows of cash

- The indirect method of preparation of the state of flows of cash.

6. DIFFERENCES BETWEEN GENERAL SPANISH GENERAL ACCOUNTING PLAN AND THE ACCOUNTING PLAN FOR SMALL COMPANIES

7. CASE PRACTISE GENERAL

PART 2: ESPECIFIC NORMS

1.COUNTABLE RULE OF NON-PROFIT ENTITIES

- Accounting reform RD 259/2008 of 23-12-08 on foundations and subject associations to the legislation of the Government of Cataloniaand RD 125/2010, of 14-9-10 that modifies the Accounting Plan. Entities that can apply this General Plan of Accounting.

- Standards of measurement and specific register, as for example the register of assets that not generate cash.

- Financial states: Balance, Account of profit, Cash Flow or Effective, Been of changes in the Net Heritage and Memory.

- Plan of specific accounts.

- Differences between the countable Plan and countable Plan for Small companies.

2. COUNTABLE REGULATION FOR FINANCIAL ENTITIES

-The banking business and his accounting financial states.

-Standards specific: Circulate 4/2004 of the Bank of Spain, the IFRS

-The balance of a banking entity

-Specificities of the active and passive of the balance.

-The accounting of results of a banking entity

-Interpretation of the banking financial states

3. COUNTABLE DISPOSALS FOR ENTITY. INSURERS

-The insurance business and his accounting financial states.

-Standards specific: the Accounting Plan of Insurance Entities, the IFRS 4 (Agreement of insurances)

-The balance sheet of an insurance entity.

-Specificities of the active and passive of the balance.

-The accounting of results of an insurance entity

-Interpretation of the financial states of the insurance entities.

4. ACCOUNTING STANDARDS OF THE PUBLIC SECTOR.

1. The Budget in the Public Administrations. Legal frame.

1.1.-Normative

1.2. The budgetary cycle

1.3.-Content and Structure of the budget

1.4.-Budgetary operations andno budgetary

2.-The Budget: Income and costs

2.1.-Classification of the cost and of the income.

2.2.-Phases of execution of the costs and of the income

2.3.-The modification of the budget

2.4.-Budgetary accounting versus financial accounting

3.-The settlement of the Budget

3.1.-Meant of the settlement and magnitudes.

3.2.-The budgetary result

3.3.-The remainder of cash

3.4.- Approval of the settlement

4.-The General accounting: content, training, approval.

5.-The Instruction of Local Accounting: normal model and model simplified

5.1. General principles

5.2. Areas of special transcendence.

Remainder of the credit

Projects of cost.

Costs with finance affected

Administration and accounting ofothers public entities.

5.3. The Accounting Public Plan adapted to the Local Administration.

6.- Organic law of Budgetary Stability and Financial Sustainability

6.1.- Field of application and principles

6.2.- Budgetary stability

6.3.- Rule of the cost

6.4.- Financial sustainability.

5. Mercantile regulation on the companies in bankruptcy

1. Basic notions on the bankruptcy procedures

1.1. The reform of bankruptcy situation. Budgets of the contest

1.2. Phases of the procedure bankruptcy. The article 5.3. LC

1.3. Classification of the credits and notable questions of the contest.

1.4. Principles rectors and aim of the Law.

2. Countable implications in the different phases of the procedure bankruptcy

2.1. Statement of the contest. The insolvency of the debtor and the art. 5.3. LC

2.2. Countable implications derivatives of the report of the Bankruptcy Administration

2.3. Effects of the processing of the contest in the accounting

2.4. Effects of the countable irregularities in the qualification of the contest.

3. Effects of the bankruptcy procedure in the report of audit

Learning activities and methodology

Title	Hours	ECTS	Learning outcomes
Theoretical classes	60	2.4	
Written report	70.5	2.82	
Tutorial practicals cases	10	0.4	
Practical classes	18.5	0.74	

Study of regulations	136	5.44	

The educational methodology will be based in a combination of three types of activities:

- Activity directed: theoretical classes.

- Activity supervised: practical classes and tutorial programme and the realisation of exercises

- Autonomous activity that divides in two parts:

* Part of study by part of the student (readings, research of information, etc).

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

The tutorial could be in a a seminary or on line

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
Exercises	15%	0	0	CA01, KA01, KA02, KA03, SA01, SA02, SA03
Exams	50%	4	0.16	CA01, KA01, KA02, KA03, SA01, SA02, SA03
Assistance and participation	10%	0	0	CA01, KA01, KA02, KA03, SA01, SA02, SA03
cases presentation	15%	1	0.04	CA01, KA01, KA02, KA03, SA01, SA02, SA03

The system of evaluation and follow-up of the student divides in 4 modalities:

- Realisation of a global exercise that will deliver to finals of november: 25%

- Presentation of practical cases: 15% (The students will have to present works on distinct areas)

- Active participation 6% (case study presentation)

- Aassistance in class: 4% (minimum assistance 75%)

- Final exams:

- General part: 20%
- Especific regulation: 30%

Minimum note of each the final proof to do average: 4 points (on 10 points)

Process of Recovery

\"To participate in the process of recovery the students has to have been previously evaluated in a group of activities that represent a minimum of two third parts of the total qualification of the subject or module.\" Section 3 of the Article 112 ter. The recovery (Academic Rule UAB). The and the students have to have obtained a half qualification of the subject between 3,5 and 4,8. The proof of recovery will effect between 15 and 20 days after the final proof.. The student that present and surpass it will approve the subject with a note of 5. In contrary case will keep the same note.

Irregularities in acts of evaluation

Without prejudice to other disciplinary measures that estimate timely, and in accordance with the normative valid academician, \"in case that the student make any irregularity that can drive to a significant variation of the qualification of an act of evaluation, will describe with a 0 this act of evaluation, with independence of the disciplinary process that can instruct . In case that produce diverse irregularities in the acts of evaluation of a same subject, the final qualification of this subject will be 0\". Section 10 of the Article 116. Results of the evaluation. (Academic rule UAB)

"The proposed evaluation activities may undergo some changes according to the restrictions imposed by the health authorities on on-campus courses."

This subject does not offer the option for comprehensive evaluation.

Any irregularity in an assessment act (academic fraud, plagiarism or improper use of AI, unless this use is expressly authorized in the teaching guide), which may lead to a significant variation in the grade, means that this act will be graded with a 0. In the event that the teaching guide provides that in order to pass the subject it is an essential requirement to have obtained a minimum grade in this assessment act or that several irregularities occur in the assessment acts of the same subject, the final grade for this subject is 0. Apart from this, a disciplinary process may be initiated against the student who incurs any of these irregularities.

In this subject, 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 lead to a partial or total penalty in the grade of the activity, or greater sanctions in serious cases.

Bibliography

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SPAIN. LAW 16/2007, of 4 of Julio, published in the BOE of 5 July 2007 on reform of the mercantile legislation in countable material for his international harmonisation with base in the rule of the European Union.

INSTITUTE OF ACCOUNTING And AUDITORIA OF ACCOUNTS (ICAC)

- PGC, Royal decree 1514/07, BOE of 20-11-07

- PGC PIMES, Royal decree 1515/07, BOE of 21-11-07.

- Royal decree 602/2016 BOE 17-12-16 by which modifies the General Plan of Accounting approved by Royal decree 1514/2007, the General Plan of Accounting of Small and medium enterprises approved by Royal decree 1515/2007. ICAC, October 2015

- Royal decree 1/2021 BOE 30-1-21 by which modifies the General Plan of Accounting approved by Roya decree 1514/2007, the General Plan of Accounting of Small and medium enterprises approved by Royal decree 1515/2007.

- Resolution of the ICAC of 1-3-2013 on inmovilizado material and real-estate investments

- Resolution of the ICAC of 28-5-2013 on inmovilizado intangible

- Resolution of 28-2-16 on tax of societies.

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- Linares, To. And Linares, G. (2009), "Accounting and Analysis of Annual Accounts of Insurance Entities (Countable Plan of 24 July 2008)". Institute of Sciences of the Safe. Foundation MAPFRE Studies. Madrid.

ON-LINE RESOURCES

ASSOCIACIÓ CATALAN OF COMPTABILITAT I DIRECCIO (ACCID):

Http://www.accid.org

INSTITUTE OF ACCOUNTING And AUDITORIA OF ACCOUNTS

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

Software

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
(TEm) Theory (master)	1	Spanish	first semester	afternoon
(PAULm) Classroom practices (master)	1	Spanish	first semester	afternoon