Accounting

Academic Year: (2018 / 2019) **Review date: 02-04-2018**

Department assigned to the subject: Business Administration Department

Coordinating teacher: MACIAS DORISSA, MARTA PILAR

Type: Electives ECTS Credits : 5.0

Year : 1 Semester : 2

OBJECTIVES

The primary objective of the course is to expose students to the main questions in this area. Students will learn the different alternative accounting procedures under IFRS and their impact on the financial statements.

DESCRIPTION OF CONTENTS: PROGRAMME

1. Introduction to Accounting. Conceptual Framework
2. Net Income and the Role of Accruals
3. Financial Statement Analysis
4. Accounting for inventories
5. Accounting for Non current assets
6. Accounting for Financial investments
7. Accounting for Liabilities and Equity

ASSESSMENT SYSTEM

- Weekly assignments: problems and cases
- Final exam

% end-of-term-examination:	60
% of continuous assessment (assigments, laboratory, practicals…):	40

BASIC BIBLIOGRAPHY

- IASB International Accounting Standards, IFRS, Several years
- T. Sutton Corporate Financial Accounting and Reporting, Prentice Hall, 2004