

Academic Year: (2021 / 2022)

Review date: 28-06-2021

Department assigned to the subject: Department of Business Administration

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.

[Link to document](#)

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

LEARNING ACTIVITIES AND METHODOLOGY

Each topic or sub topic is presented by the professor in a theory session. After the theory session the students have to study the materials, do complementary readings and work on the relevant problem sets.

This course will use two main learning activities: problem resolution, that aims to fix and apply theoretical contents and cases where students will present and discuss their proposed solutions.

The course material for each topic (slides that will be used in theory sessions and problem sets to be solved in practice sessions) is provided in advance through the intranet in Aula Global 2.

Each teacher has scheduled weekly office hours that the students can use to obtain extra help.

ASSESSMENT SYSTEM

- Weekly assignments: problems and cases
- Final exam

% end-of-term-examination: 60

% of continuous assessment (assignments, laboratory, practicals...): 40

BASIC BIBLIOGRAPHY

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