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**Academic Year: ( 2022 / 2023 )****Review date: 19-04-2022**

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**Department assigned to the subject: Public State Law Department****Coordinating teacher: BAEZ MORENO, ANDRES****Type: Additional training ECTS Credits : 3.0****Year : 1 Semester : 1**

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#### REQUIREMENTS (SUBJECTS THAT ARE ASSUMED TO BE KNOWN)

Students who have studied law or double degrees, one of which is law, must take the subject of basic accounting

#### OBJECTIVES

##### LEARNING OUTCOMES THAT THE STUDENT ACQUIRES

Typically, the accounting and financial knowledge of students in careers related exclusively to the legal field is often insufficient for in-depth analysis of certain tax figures that require a solid understanding in such areas.

For this reason, we believe it is appropriate that the first subjects to be taught in the Master's are subjects related to accounting and finance issues to ensure solid learning that results in a sufficient knowledge base to address the course.

#### DESCRIPTION OF CONTENTS: PROGRAMME

Accounting Law. Accounting functions.  
Accounting books and accounting duties.  
Conceptual Framework and Accounting Principles.  
Conceptual Framework and Accounting Principles. Cases.  
Assets.  
Assets. Cases.  
Liabilities and Provisions for Contingencies and Expenses. Cases.  
Valuation: Historical Cost, Depreciation and Amortization.  
Fair Value.  
Practical cases of valuation.  
Temporary allocation of income.  
Temporary allocation of expenses.  
Practical cases of temporary imputation.  
Introduction to auditing.  
Introduction to auditing.

#### LEARNING ACTIVITIES AND METHODOLOGY

1. Critical reading of texts recommended by the subject teacher
2. Solving case studies, problems, etc. raised by the teacher individually or in a group
3. Presentation and discussion in class, under the moderation of the teacher, of topics related to the content of the subject, as well as practical cases

#### ASSESSMENT SYSTEM

Continuous evaluation (class participation, assignments and others) 40%

Final exam 60%

The format of continuous evaluation will be set by the coordinator at the beginning of the course. In case the continuous evaluation is carried out through case deliveries made in groups, it is required that every student obtains at least a grade of 4 out of 10 in the final exam of the course. If this requirement is not met, the maximum grade for the course as a whole will be 4 out of 10.

These rules also apply to the extraordinary exams.

<b>% end-of-term-examination:</b>	60
<b>% of continuous assessment (assignments, laboratory, practicals...):</b>	40

#### BASIC BIBLIOGRAPHY

- Contabilidad financiera Mercedes Cervera Oliver, Ángel González García, Javier Romano Aparicio, Centro de Estudios Financieros, 2021