

Academic Year: (2023 / 2024)

Review date: 21-04-2023

Department assigned to the subject: Business Administration Department

Coordinating teacher: GARCIA LARA, JUAN MANUEL

Type: Electives ECTS Credits : 6.0

Year : Semester :

OBJECTIVES

Knowledge:

- to analyze in detail several complex transactions which are of great relevance for organizations, related to both financial assets and liabilities and hedge operations.
- to get a deep knowledge of the impact those transactions have on financial statements
- to understand the impact accounting practice has on the wealth and revenues generated by a company

Skills:

- to develop the capacity to learn in an autonomous way, focusing especially on accuracy.
- work in teams and interaction with experts of other areas
- capacity to integrate knowledge acquired in other topics (especially Derivatives and Derivatives and Bonds)
- interpretation of a series of complex transactions

DESCRIPTION OF CONTENTS: PROGRAMME

- Financial Instruments: definition and classification
- Accounting Regulation affecting financial instruments (IASB and Spanish Regulation)
- Financial assets and liabilities: recognition and valuation
- Financial derivatives: recognition and valuation
- Accounting for transactions with financial instruments
- Hedge accounting
- Corporate reporting and financial instruments

LEARNING ACTIVITIES AND METHODOLOGY

This is a 6 ECTS course (25 hours of work per credit). The assignments required are:

- A) Reading and studying the teaching material (individual work- 62 hours) by which the student should acquire the required theoretical knowledge that will be evaluated.
- B) Solving cases and exercises (60 hours, where students will apply the theoretical knowledge.
- C) Discussion of cases (class work- 28 hours). This activity will allow students to develop critical thinking, oral and discussion skills.

ASSESSMENT SYSTEM

Assessment will include:

- Class participation and 2 intermediate tests 30%
- Final exam 50%
- Project 20%

% end-of-term-examination: 50

% of continuous assessment (assignments, laboratory, practicals...): 50

BASIC BIBLIOGRAPHY

- IASB NIC/IAS 32, IASB , 2012
- IASB NIC/IAS 39, IASB, 2003

- IASB NIC/IFRS 9, IASB, 2014
- IASB NIC/IFRS 7, IASB, 2012