

Principles of Accounting

Academic Year: (2023 / 2024)

Review date: 03-05-2023

Department assigned to the subject: Business Administration Department

Coordinating teacher: TOLDRA SIMATS, ANNA

Type: Compulsory ECTS Credits : 3.0

Year : 1 Semester : 1

REQUIREMENTS (SUBJECTS THAT ARE ASSUMED TO BE KNOWN)

Some basic knowledge of accounting techniques and financial statements is required.

OBJECTIVES

After this course you should be able to:

1. Be comfortable looking through the financial statements and annual report
2. use financial statements to assess a company's performance
3. Write and present financial reports of professional quality
4. Make strategic decisions using financial statements with a consideration of professional ethics

DESCRIPTION OF CONTENTS: PROGRAMME

Session 1: Basic elements of financial accounting
 Session 2: Sales Recognition
 Session 3: Inventory
 Session 4: Non-current assets
 Session 5: Financial Investments
 Session 6: Business Combinations
 Session 7: Liabilities and Equity
 Session 8 : Cashflow Statements
 Session 9: Analysis of Financial Statements
 Session 10: Presentations

LEARNING ACTIVITIES AND METHODOLOGY

Lectures
 Problem-Based Learning - Cases
 Teamwork

ASSESSMENT SYSTEM

50% Final Exam
 40% Team Work. Team work consists in selecting a public company and analyzing its financial statements. Student will present their work in the last session of the course.
 10% Class participation

% end-of-term-examination:	50
% of continuous assessment (assignments, laboratory, practicals...):	50

BASIC BIBLIOGRAPHY

- Harrison, Horngren, Thomas, and Suwardy Financial Accounting: International Financial Reporting Standards. Global Edition, 9th edition, 2015

ADDITIONAL BIBLIOGRAPHY

- Palepu, Healy, and Peek Business Analysis and Valuation , 4th edition, 2016
- William R. Scott Financial Accounting Theories, 7th edition, 2015

