

Academic Year: ( 2023 / 2024 )

Review date: 03-06-2023

Department assigned to the subject: Business Administration Department

Coordinating teacher: GUILLAMON SAORIN, ENCARNACION

Type: Electives ECTS Credits : 6.0

Year : Semester :

**DESCRIPTION OF CONTENTS: PROGRAMME**

Chapter 1. Conceptual Framework. Recognizing criteria and valuation methods

1. The Accounting Principles
2. Conceptual Framework
  - Objectives of financial information
  - Characteristics of financial information
  - Components of Financial Statements
  - Definition, recognition and valuation
3. Spanish Accounting Regulation

Chapter 2. Inventory and Revenues Recognition

1. Definition of inventory
2. Inventory initial and subsequent measurement. Periodic system
3. Inventory initial and subsequent valuation
4. Definition and valuation of revenues
5. Criteria to recognise Revenues
  - General rules
  - Particular rules
6. Sales returns and guaranties
7. VAT recording

Chapter 3. Receivables

1. Financial instruments
  - Financial assets (introduction)
2. Trade receivables: Credit sales
3. Long & term receivables
4. Receivable valuation
  - Initial valuation
  - Final valuation
5. Receivable foreign currency
6. Transfer of receivables

Chapter 4. Fixed assets

1. The concept of fixed asset
2. Accounting for fixed assets:
  - Initial recognition
  - Changes in value of the asset during working life
  - Depreciation
  - Impairments
  - Maintenance and improvements
  - Government grants
  - Fixed asset retirements
3. Exchanging plant assets
4. Investment properties
5. Assets hold for selling

Chapter 5. Intangibles.

1. Definition of intangible assets
2. Types of intangible assets
3. Criteria to recognise intangible assets in the Balance Sheet

- Research and Development
- Goodwill

## Chapter 6. Shareholders equity

### 1. Definition of Shareholders' equity

### 2. Capital

#### ¿Issuance of shares

-The write-down of capital

-Repurchase of own shares. Treasury shares

### 3. Distribution of profits

### 4. Dividends

## LEARNING ACTIVITIES AND METHODOLOGY

### THEORETICAL PRACTICAL CLASSES.

These classes present the essential knowledge and concepts students must acquire. Students receive course notes and will have basic reference texts to facilitate following the classes and carrying out follow up work. Students partake in exercises to resolve practical problems and participate in workshops and an evaluation tests, all geared towards acquiring the necessary capabilities. Subjects with 6 ECTS are 48 hours as a general rule/ 100% classroom instruction.

### TUTORING SESSIONS.

Individualized attendance (individual tutoring) or in-group (group tutoring) for students with a teacher. Subjects with 6 credits have 4 hours of tutoring/ 100% on site attendance.

### STUDENT INDIVIDUAL WORK OR GROUP WORK.

Subjects with 6 credits have 98 hours/0% on-site.

## ASSESSMENT SYSTEM

### FINAL EXAM.

Global assessment of knowledge, skills and capacities acquired throughout the course. The percentage of the evaluation varies for each subject between 60% and 0%.

### CONTINUOUS EVALUATION.

Assesses papers, projects, class presentations, debates, exercises, internships and workshops throughout the course. The percentage of the evaluation varies for each subject between 40% and 100% of the final grade.

The students who do not pass the subject in the ordinary exam period will have the option of a re-take (extraordinary exam).

1. If the student followed the continuous assessment: the grade will be the one established in the regular examination period.

a) 60% of the extraordinary exam grade + continuous evaluation

However, the student will have the right to be graded based on the grade obtained in the final exam (retake) 100%. We will grade the student with the maximum

b) 100 % of the extraordinary exam grade

Final grade is the highest between a) and b)

2. If the student did not follow the continuous assessment: the grade will be the one obtained in the final exam.

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