

<b>SUBJECT: ACCOUNTING</b>		
<b>MASTER DEGREE: Master in Business and Finance</b>	<b>ECTS: 5</b>	<b>TERM: 3</b>

**TIMETABLE FOR THE SUBJECT**

WEEK	SESSION	DESCRIPTION OF EACH SESSION	HOMEWORK PER WEEK		
			DESCRIPTION	CONTACT HOURS	WORK HOURS Max. 7H/WEEK
1	1	Introduction. Topic 1. Introduction to Accounting. Conceptual Framework (1)	The broad regulatory framework of financial accounting and reporting is explained	2 h	
1	2	Topic 1. Introduction to Accounting. Conceptual Framework (2)	Financial statements. What they mean and how to build them	2 h	
2	1	Topic 2. Net Income and the Role of Accruals	Revenue recognition and calculation of net income	2 h	
2	2	Topic 3. Financial Statement Analysis (1)	Vertical and horizontal analysis Profitability ratios	2 h	
3	1	Topic 3. Financial Statement Analysis (2)	Solvency, liquidity, market and efficiency ratios	2 h	
3	2	Topic 4. Accounting for inventories	Accounting alternatives for different kinds of inventories	2 h	

4	1	Topic 5. Accounting for Non current assets (1)	Property, plant and equipment	2 h	
4	2	Topic 5. Accounting for Non current assets (2)	Investment properties, Intangible assets and biological assets	2 h	
5	1	Topic 6. Accounting for Financial investments (1)	Equity and Debt instruments	2 h	
5	2	Topic 6. Accounting for Financial investments (2)	Business Combinations, associates and joint ventures	2 h	
6	1	Topic 7. Accounting for Liabilities	Bonds, contingent liabilities, provisions and leasing	2 h	
6	2	Topic 7. Accounting for Equity	Issuance, dividends, retained earnings, treasury stock.	2 h	
7	1	Student Presentations		2 h	
7	2	Presentations. Exam review		2 h	