



## Information about the subject

**Degree:** Bachelor of Science Degree in Business Administration and Management

**Faculty:** Faculty of Legal, Economic and Social Sciences

**Code:** 300202 **Name:** Financial Accounting II

**Credits:** 6,00 **ECTS Year:** 2 **Semester:** 2

**Module:** Accounting

**Subject Matter:** Accounting **Type:** Compulsory

**Department:** -

**Type of learning:** Classroom-based learning / Online

**Languages in which it is taught:** English, Spanish

### Lecturer/-s:

302A	<u>Sandra Alfonso Sargues</u> (Responsible Lecturer)	sandra.alfonso@ucv.es
302B	<u>Julia Corts Burquete</u> (Responsible Lecturer)	julia.corts@ucv.es
312D	<u>Sandra Alfonso Sargues</u> (Responsible Lecturer)	sandra.alfonso@ucv.es
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## Module organization

### Accounting

Subject Matter	ECTS	Subject	ECTS	Year/semester
Accounting	18,00	Accounting Analysis	6,00	3/1
		Financial Accounting I	6,00	1/2
		Financial Accounting II	6,00	2/2

## Recommended knowledge

For the realization of Accounting II course there is no prerequisite, however it is advisable that the student has passed the subject that is taught in the first year, for in it and develop basic concepts necessary for understanding the subject of the second year



## Learning outcomes

At the end of the course, the student must be able to prove that he/she has acquired the following learning outcomes:

- R1      Imputing properly the accounting events to the accounts in when producing accounting entries.
- R2      To identify, acquire and use accounting terminology.
- R3      To correctly identify and elaborate each of the sequences that form the accounting cycle (opening, management, regularization, settlement and closing).
- R4      Accounting events properly attributed to accounts in the seats.
- R5      Understand the accounting cycle stages detailing and justifying the need for periodic calculation of results.
- R6      Update the books of compulsory and voluntary own company in accordance with the provisions of the commercial law.
- R7      Larger accounting terminology and the need of accounting for decision making.
- R8      Acquire and use accounting terminology.
- R9      Correctly identify each of the sequences that form the accounting cycle.



## Competencies

Depending on the learning outcomes, the competencies to which the subject contributes are (please score from 1 to 4, being 4 the highest score):

BASIC		Weighting			
		1	2	3	4
CB1	That students have demonstrated knowledge and understanding in an area of study that is at the core of general secondary education, and is often at a level that, while supported by advanced textbooks, also includes some aspects that involve knowledge from the cutting edge of their field of study.		X		
CB2	That students know how to apply their knowledge to their work or vocation in a professional way and possess the skills that are usually demonstrated through the elaboration and defense of arguments and the resolution of problems within their area of study.				X
CB3	That students have the ability to gather and interpret relevant data (usually within their area of study) to make judgments that include reflection on relevant social, scientific or ethical issues.			X	
CB4	That students can convey information, ideas, problems and solutions to both specialized and non-specialized audiences.		X		
CB5	That students have developed those learning skills necessary to undertake further studies with a high degree of autonomy.			X	
GENERAL		Weighting			
		1	2	3	4
CG0	Speaking well in public.	X			
CG1	Capacity of analysis and synthesis.				X
CG3	Capacity to apply knowledge into practice.				X
CG4	Capacity to handle information from different sources.		X		
CG6	Use of ICTs		X		



CG7	Information management.				X
CG9	Decision-making orientation.			X	
CG13	Ability to learn and research skills.			X	
CG16	Self-confidence and decision making.		X		
CG17	Ability to issue reports on specific company and market situations.		X		

SPECIFIC		Weighting			
		1	2	3	4
CE7	Ability to manage a company or organization, understanding its competitive and institutional positioning and identifying its strengths and weaknesses.		X		
CE9	Identify potential sources of useful economic information and their content.	X			
CE11	Design and implementation of information systems in the company.	X			
CE12	Understand the principles of law and relate them to knowledge related to business management.			X	
CE13	Ability to diagnose the situation and foreseeable evolution of a company from the relevant records.	X			
CE14	To understand the potential impact of aspects related to the macro- and microeconomic environment and its institutions on business organizations (e.g. the monetary and financial system, domestic markets)	X			
CE15	Ability to obtain, from the data, valuable information for decision making.	X			
CE17	Application of professional criteria to the analysis of business problems.				X



## Assessment system for the acquisition of competencies and grading system

### In-class teaching

Assessed learning outcomes	Granted percentage	Assessment method
R1, R2, R3, R4, R5, R7, R8, R9	15,00%	Objective Tests
R1, R2, R3, R4, R5, R7, R8, R9	25,00%	Conduct of Theory-Practice
R1, R2, R3, R4, R5, R7, R8, R9	10,00%	Class attendance and participation
R1, R2, R3, R4, R5, R7, R8, R9	50,00%	Final Exam

### Observations

In order to measure the acquisition of skills for the course through the Learning Outcomes defined above, the evaluation system is as follows. 4 tests will be conducted throughout the course, which account for 40% of the final grade on the following dates

Assessment 1: accounting cycle, inventory valuation, accounts receivable, foreign currency transactions. SEPTEMBER

Assessment 2: assets: acquisition, amortization, impairment, sale, exchange. OCTOBER

Assessment 3: Renting and Leasing Operations. NOVEMBER

Assessment 4: Bank Loans. NOVEMBER

Additionally, the papers and exposure, as well as reports and reporting practices to develop students are evaluated. Attendance and active participation in the discussions and technical discussions are also under evaluation, as well as participation in group dynamics conducted throughout the semester.

The final written exam uses a written test, which is expressed both in objective tests, such as short-answer questions or develop

### Online teaching

Assessed learning outcomes	Granted percentage	Assessment method
R1, R2, R3, R4, R5, R7, R8, R9	5,00%	Attendance and participation in the activities of synchronous communication
R1, R2, R3, R4, R5, R7, R8, R9	25,00%	Conduct of deliverables



R1, R2, R3, R4, R5, R7, R8, R9	15,00%	Regular evaluations through online questionnaires.
R1, R2, R3, R4, R5, R7, R8, R9	5,00%	Participation in discussion forums
R1, R2, R3, R4, R5, R7, R8, R9	50,00%	Final on-site assessment.

## Observations

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The final written exam uses a written test, which is expressed both in objective tests, such as short-answer questions or develop

## MENTION OF DISTINCTION:

According to Article 22 of the Regulations governing the Evaluation and Qualification of UCV Courses, the mention of "Distinction of Honor" may be awarded by the professor responsible for the course to students who have obtained, at least, the qualification of 9 over 10 ("Sobresaliente"). The number of "Distinction of Honor" mentions that may be awarded may not exceed five percent of the number of students included in the same official record, unless this number is lower than 20, in which case only one "Distinction of Honor" may be awarded.

## Learning activities

The following methodologies will be used so that the students can achieve the learning outcomes of the subject:

M1 Problem solving, commentaries, summaries to hand in periodically.



- M3 Teacher presentation of contents, analysis of competences, explanation and in-class display of skills, abilities and knowledge.
- M5 Group work sessions supervised by the professor. Case studies, diagnostic tests, problems, field work, computer room, visits, data search, libraries, on-line, Internet, etc. Meaningful construction of knowledge through interaction and student activity.
- M7 Supervised monographic sessions with shared participation.
- M9 Application of multidisciplinary knowledge.
- M11 Personalized and small group attention. Period of instruction and / or orientation conducted by a tutor with the objective of reviewing and discussing the materials and topics presented in classes, seminars, readings, conducting work, etc.
- M13 Set of oral and/or written tests used in initial, formative or additive assessment of the student.
- M14 Student study: Group Individual preparation of readings, essays, problem solving, seminars, papers, reports, etc. to be presented or submitted in theoretical lectures, practical and/or small-group tutoring sessions.
- M16 Group preparation of readings, essays, problem solving, seminars, papers, reports, etc. to be presented or submitted in theoretical lectures, practical and/or small-group tutoring sessions.
- M17 Teacher presentation of contents, analysis of competences, explanation and in-class display of skills, abilities and knowledge.
- M19 Groupwork sessions in the chat under supervision of the lecturer. Analysis of economic and business case studies, both real and fictitious, in order to build knowledge through the student's interaction and activity. Critical analysis of values and social commitment.
- M21 Monographic sessions though the semester, which will be aimed at current aspects and applications of the subject.
- M23 Set of written or oral tests used for the initial, formative or cumulative assessment of the student.
- M25 Student study: Individual preparation of readings, essays, problem solving, seminars, papers, reports, etc., for their discussion or submission in electronic format.





- M27 Individual support for the monitoring and orientation of the learning process. It will be carried out by a lecturer and will pursue the revision and discussion of the materials, topics, readings, tasks, etc.
- M29 Group preparation of readings, essays, problem solving, seminars, papers, reports, etc., for their discussion or submission.
- M31 Participation in discussion forums related to the subject under the supervision of the lecturer.



## IN-CLASS LEARNING

### IN-CLASS LEARNING ACTIVITIES

	LEARNING OUTCOMES	HOURS	ECTS
On-campus Class M1, M3, M5, M7, M9, M11, M16	R1, R2, R3, R4, R5, R6, R7, R8, R9	22,00	0,88
Practical Class M1, M3, M5, M7, M9, M11	R1, R2, R3, R4, R5, R6, R7, R8, R9	15,00	0,60
Seminar M7, M9	R1, R2, R3, R4, R5, R6, R7, R8, R9	5,00	0,20
Group Presentation of Papers M1, M5, M11, M16	R1, R2, R3, R4, R5, R6, R7, R8, R9	6,00	0,24
Office Assistance M1, M3, M11, M27	R1, R2, R3, R4, R5, R6, R7, R8, R9	6,00	0,24
Assessment M13, M23	R1, R2, R3, R4, R5, R7, R8, R9	6,00	0,24
<b>TOTAL</b>		<b>60,00</b>	<b>2,40</b>

### LEARNING ACTIVITIES OF AUTONOMOUS WORK

	LEARNING OUTCOMES	HOURS	ECTS
Group Work M1, M5, M25	R1, R2, R3, R4, R5, R6, R7, R8, R9	30,00	1,20
Independent Work M1, M9, M14	R1, R2, R3, R4, R5, R6, R7, R8, R9	60,00	2,40
<b>TOTAL</b>		<b>90,00</b>	<b>3,60</b>



## ON-LINE LEARNING

### SYNCHRONOUS LEARNING ACTIVITIES

	LEARNING OUTCOMES	HOURS	ECTS
Synchronous Virtual Session M17, M21	R1, R2, R3, R4, R5, R6, R7, R8, R9	4,00	0,16
Synchronous Virtual Practical Session M17, M21	R1, R2, R3, R4, R5, R6, R7, R8, R9	4,00	0,16
Seminar and Synchronous Virtual Videoconference M17, M21	R1, R2, R3, R4, R5, R6, R7, R8, R9	4,00	0,16
On-site or Synchronous Virtual Assessment M23, M25	R1, R2, R3, R4, R5, R6, R7, R8, R9	3,00	0,12
<b>TOTAL</b>		<b>15,00</b>	<b>0,60</b>

### ASYNCHRONOUS LEARNING ACTIVITIES

	LEARNING OUTCOMES	HOURS	ECTS
Individual Work M1, M9, M14, M25, M31	R1, R2, R3, R4, R5, R6, R7, R8, R9	60,00	2,40
Tutorial Support Sessions M1, M9, M14, M25	R1, R2, R3, R4, R5, R6, R7, R8, R9	5,00	0,20
Group Work M19, M29	R1, R2, R3, R4, R5, R6, R7, R8, R9	10,00	0,40
Discussion Forum M1, M3, M19, M31	R1, R2, R3, R4, R5, R6, R7, R8, R9	10,00	0,40
Continuous Assessment Tasks M23, M25	R1, R2, R3, R4, R5, R7, R8, R9	50,00	2,00
<b>TOTAL</b>		<b>135,00</b>	<b>5,40</b>



## Description of the contents

Description of the necessary contents to acquire the learning outcomes.

### Theoretical contents:

Content block	Contents
BLOCK I. SHORT TERM OPERATIONS	<ul style="list-style-type: none"><li>- Accounting Cycle Inventories</li><li>- Receivables</li><li>- Foreign Currency</li></ul>
BLOCK II. IMMOBILIZED	Immobilized
BLOCK III. LEASING AND RENTING	Leasing and renting
BLOCK IV. BANK LOANS	Bank loans
BLOCK V. ANTICIPATED EXPENSES AND INCOME	Anticipated expenses and income
BLOCK VI. SYNTHESIS	Synthesis



## Temporary organization of learning:

Block of content	Number of sessions	Hours
BLOCK I. SHORT TERM OPERATIONS	6,00	12,00
BLOCK II. IMMOBILIZED	8,00	16,00
BLOCK III. LEASING AND RENTING	4,00	8,00
BLOCK IV. BANK LOANS	4,00	8,00
BLOCK V. ANTICIPATED EXPENSES AND INCOME	2,00	4,00
BLOCK VI. SYNTHESIS	6,00	12,00

## References

### Basic Bibliography.

Plan General Contable. Real Decreto 1514/2007, de 16 de noviembre.

### Complementary Bibliography.

Montesinos, V (2009): Introducción a la Contabilidad Financiera: Un enfoque internacional. Ariel, Barcelona.

Sánchez, J (2008): Teoría y Práctica de la Contabilidad. Pirámide, Madrid.

Urias, J (2006): Teoría de la Contabilidad Financiera: Manual Práctico de Contabilidad. Ediciones Académicas. Madrid.

Quesada, F y Santos, J (2002): Casos prácticos de la Contabilidad General. Pirámide, Madrid.

VV.AA (2008): Fundamentos y práctica de Contabilidad. Pirámide, Madrid. Amat, O

(2008): Claves del Nuevo Plan General Contable. Ediciones Gestión. Barcelona.

Abadía, L (2009): La crisis Ninja y otros misterios. Espasa. Madrid.



## Addendum to the Course Guide of the Subject

Due to the exceptional situation caused by the health crisis of the COVID-19 and taking into account the security measures related to the development of the educational activity in the Higher Education Institution teaching area, the following changes have been made in the guide of the subject to ensure that Students achieve their learning outcomes of the Subject.

**Situation 1: Teaching without limited capacity** (when the number of enrolled students is lower than the allowed capacity in classroom, according to the security measures taken).

In this case, no changes are made in the guide of the subject.

**Situation 2: Teaching with limited capacity** (when the number of enrolled students is higher than the allowed capacity in classroom, according to the security measures taken).

In this case, the following changes are made:

### 1. Educational Activities of Onsite Work:

All the foreseen activities to be developed in the classroom as indicated in this field of the guide of the subject will be made through a simultaneous teaching method combining onsite teaching in the classroom and synchronous online teaching. Students will be able to attend classes onsite or to attend them online through the telematic tools provided by the university (videoconferences). In any case, students who attend classes onsite and who attend them by videoconference will rotate periodically.

In the particular case of this subject, these videoconferences will be made through:

☒ Microsoft Teams

☐ Kaltura



## **Situation 3: Confinement due to a new State of Alarm.**

In this case, the following changes are made:

### **1. Educational Activities of Onsite Work:**

All the foreseen activities to be developed in the classroom as indicated in this field of the guide of the subject, as well as the group and personalized tutoring, will be done with the telematic tools provided by the University, through:

☒ Microsoft Teams

☒ Kaltura

Explanation about the practical sessions:



## 2. System for Assessing the Acquisition of the competences and Assessment System

### ONSITE WORK

#### Regarding the Assessment Tools:

☒ The Assessment Tools will not be modified. If onsite assessment is not possible, it will be done online through the UCVnet Campus.

☐ The following changes will be made to adapt the subject's assessment to the online teaching.

Course guide		Adaptation	
Assessment tool	Allocated percentage	Description of the suggested changes	Platform to be used

The other Assessment Tools will not be modified with regards to what is indicated in the Course Guide.

#### Comments to the Assessment System:





## ONLINE WORK

### Regarding the Assessment Tools:

- ☒ The Assessment Tools will not be modified. If onsite assessment is not possible, it will be done online through the UCVnet Campus.
- ☐ The following changes will be made to adapt the subject's assessment to the online teaching.

Course guide		Adaptation	
Assessment tool	Allocated percentage	Description of the suggested changes	Platform to be used

The other Assessment Tools will not be modified with regards to what is indicated in the Course Guide.

### Comments to the Assessment System: