



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: Accounting, Finance, and Management Control

Type of learning: Classroom-based learning / Online

Languages in which it is taught: English, Spanish

Lecturer/-s:

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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 the competences of the course through the Learning Outcomes defined above, the following Evaluation System has been designed, valid for the first call.

Throughout the course there will be evaluation tests that include objective tests and theoretical and practical activities, which will account for 40% of the final grade.

Additionally, the work presented and its exposition will be evaluated, as well as the reports and practical reports elaborated by the students. Attendance and active participation in the reflections and technical discussions are also evaluated, as well as the participation in the group dynamics carried out throughout the four-month period.

The final written test uses a written test, which takes the form of objective tests, short answer tests or questions to be developed. This final written test, which will account for 50% of the final grade, must be passed in order to be accepted with the rest of the tests of the four-month period.

Regarding the evaluation system for the second call, the student who has not taken or passed the evaluation tests and classroom work required for the first call, must take a final exam of greater amplitude in which case the grade obtained will represent 100% of the final grade.

Finally, and given that attendance is compulsory and in virtue of the following article of the UCV, the student who does not attend 80% of the sessions, with the exception of the case foreseen for the following single evaluation, will lose the right of examination in the whole course, both in the first and in the second call.

According to article 9 of the General Regulations for the Evaluation and Grading of UCV's Official Studies and UCV's Own Degrees, the continuous evaluation system is the preferred evaluation system at UCV. Art. 10 allows, however, for those students who, in a justified and accredited way, show their impossibility of attendance, their extraordinary evaluation in the so-called single



evaluation. This single evaluation must be requested within the first month of each semester to the Dean's Office of the Faculty through the Vice-Dean's Office or the Master's Office, and the latter will be responsible for the express decision on the admission of the student's request. It is important to remember that students who do not attend at least 80% of the face-to-face sessions will not be able to take the first or second call.

ADE Presencial students who request the single evaluation and are accepted, will be incorporated into the virtual teaching group, adjusting the evaluation to what is defined for this modality both in terms of evaluation instruments and deadlines. As for the percentage of evaluation of the continuous participation it will be: 50%. Regardless of whether the student is incorporated into the virtual teaching group, he/she will be able to attend the face-to-face classes whenever possible.

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

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 50% of the final grade on the following dates

The final written exam uses a written test, which is expressed both in objective tests, such as short-answer questions or develop the different assessment instruments will be as follows: 50% practical tests and 50% theoretical tests.



CLASS ATTENDANCE IN FACE-TO-FACE DEGREES

In accordance with the development guidelines of the General Regulations for the Evaluation and Qualification of Official Teachings and Own Degrees of the UCV, in face-to-face degrees, class attendance with a minimum of 80% of the sessions of each subject will be required as a requirement to be evaluated. This means that, if a student does not attend the sessions of each subject, in a percentage greater than 20%, he/she will not be able to be evaluated, neither in the first nor in the second call, unless the person responsible for the subject, with the approval of the person responsible for degree, in view of duly justified exceptional circumstances, exempt from the minimum attendance percentage. The same criterion will be applicable for hybrid or virtual degrees in which teachers must maintain the same percentage in the requirement of "presence" in the different training activities, if any, even if these are carried out in virtual environments.

MENTION OF DISTINCTION:

The mention of "Honors" may be awarded to students who have obtained a grade equal to or greater than 9.0. Their number may not exceed five percent of the students enrolled in a group in the corresponding academic year, unless the number of students enrolled is lower.

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
TOTAL		60,00	2,40

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
TOTAL		90,00	3,60



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
TOTAL		15,00	0,60

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
TOTAL		135,00	5,40



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">- Accounting Cycle Inventories- Receivables- Foreign Currency
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: