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: Financial Accounting

Subject Matter: Financial 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:

302A	Sandra Alfonso Sargues **(Responsible Lecturer)**	sandra.alfonso@ucv.es
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CATT	Sandra Alfonso Sargues **(Responsible Lecturer)**	sandra.alfonso@ucv.es
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Module organization

Financial Accounting

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

Recommended knowledge

There are no prerequisites for taking the Accounting II course; however, it is advisable that the student has passed the course taught in the first year, as it develops basic concepts necessary for understanding the second-year course.

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	Apply their knowledge correctly to their work or vocation in a professional manner and be able to develop and defend arguments and solve problems within their field of study. [RAB2]
R2	Be able to gather and interpret relevant data (usually within their field of study) to make judgments that include reflections on relevant social, scientific, or ethical issues. [RAB3]
R3	Be able to convey information, ideas, problems, and solutions to both specialized and non-specialized audiences in both Spanish and English. [RAB4]
R4	Demonstrate a high degree of autonomy in learning. [RAB5]
R5	Develop theoretical-practical responses based on the sincere pursuit of complete truth and the integration of all dimensions of the human being in the face of life's big questions. [RAT1]
R6	Apply the principles derived from the concept of integral ecology in their proposals or actions, regardless of the scope, area of knowledge, or contexts in which they are proposed. [RAT2]
R7	Respect and implement the ethical principles and action proposals derived from the Sustainable Development Goals, transferring them to all academic and professional activities. [RAT3]
R8	Be able to use Information and Communication Technologies (ICT) to search, store, process, and present information securely and efficiently, as well as to interact and collaborate with other stakeholders in academic and professional settings. [RAG1]
R9	Be able to make decisions autonomously, responsibly, and based on reason. [RAG2]
R10	Demonstrate the ability to use inquiry as a source of learning. [RAG5]
R11	Be able to relate to and collaborate with others in a respectful, empathetic, and assertive manner, recognizing and valuing different disciplines, diversity, and interculturality, and managing conflicts that may arise constructively. [RAG7]
R12	Be able to act with confidence and self-esteem in their field of study and professional environment, taking on the challenges and responsibilities that arise, and making autonomous and informed decisions. [RAG8]

R13	Be able to integrate and apply the knowledge from the different disciplines that make up the field of business administration and management (such as economics, accounting, finance, marketing, organization, etc.), to perform a comprehensive and strategic analysis of a company, defining the criteria that characterize and differentiate it from others, and linking the results with the analysis of the environment in which it operates. [RAE3]
R14	Be able to understand existing technology and new technologies that affect the field of business administration and management, as well as evaluate their impact on the creation, development, and competitiveness of new or future markets. [RAE4]
R15	Be able to understand the principles of law that regulate the operation and relationships of companies and organizations (such as commercial law, labor law, tax law, administrative law, etc.), and relate them to knowledge related to business management (such as accounting, finance, marketing, organization, etc.). [RAE7]

Assessment system for the acquisition of competencies and grading system

Assessed learning outcomes	Granted percentage	Assessment method
R1, R2, R3, R9, R11, R12, R14, R15	25,00%	Objective Tests
R1, R2, R3, R9, R11, R12, R14, R15	15,00%	Completion of Theoretical-Practical Activities
R1, R2, R3, R9, R11, R12, R14, R15	10,00%	Class Attendance and Participation
R1, R2, R3, R9, R11, R12, R14, R15	50,00%	Final Exam
R1, R2, R3, R9, R11, R12, R14, R15	5,00%	Participation in Synchronous Communication Activities
R1, R2, R3, R9, R11, R12, R14, R15	25,00%	Deliverable Activities
R1, R2, R3, R9, R11, R12, R14, R15	5,00%	Periodic Evaluations Through Online Questionnaires
R1, R2, R3, R9, R11, R12, R14, R15	5,00%	Participation in Discussion Forums
R1, R2, R3, R9, R11, R12, R14, R15	60,00%	Final evaluation with essay questions and practical scenarios (In-person activity)

Observations

Con objeto de medir la adquisición de las competencias de la asignatura a través de los Resultados del aprendizaje definidos anteriormente, se ha diseñado el Sistema de Evaluación que se expone a continuación válido para la primera convocatoria
Se realizarán a lo largo del curso 4 pruebas de evaluación que supondrán un 40% sobre la nota final en las siguientes fechas:
Prueba de evaluación 1: Ciclo contable, valoración de existencias, cuentas a cobrar, operaciones en moneda extranjera. FINALES FEBRERO
Prueba de evaluación 2: Inmovilizado: adquisición, amortización, deterioro, venta, permuta. FINALES MARZO
Prueba de evaluación 3: Operaciones de Leasing y Renting. MEDIADOS ABRIL
Prueba de evaluación 4: Préstamos Bancarios. FINALES MAYO

Adicionalmente, se evalúan los trabajos presentados y su exposición, así como los informes y memorias prácticas que elaboren los alumnos. La asistencia y participación activa en las reflexiones y discusiones técnicas también es objeto de evaluación, así como la participación en las dinámicas de grupo realizadas a lo largo del cuatrimestre.
La Prueba escrita final emplea una prueba escrita, que se plasma tanto en pruebas objetivas, como de respuesta corta o cuestiones a desarrollar.
La nota final de la asignatura estará formada por la suma de todas las partes descritas anteriormente, con el porcentaje correspondiente asignado.
Respecto al sistema de evaluación para la segunda convocatoria, el alumno que no haya realizado o superado las pruebas de evaluación y trabajos del aula exigidos para la primera convocatoria, deberá realizar un examen final de mayor amplitud, en cuyo caso la calificación obtenida supondrá el 100 % de su nota final.
Por último, y dado que la asistencia es obligatoria y en virtud del artículo siguiente de la UCV, el alumno que no asista al 70 % de las sesiones, con excepción del caso previsto para la Evaluación única siguiente, perderá el derecho de examen en todo el curso, tanto en primera como en segunda convocatoria.
En este sentido y acorde a la Normativa General de Evaluación y Calificación de las Enseñanzas Oficiales y Títulos Propios de la UCV, la evaluación única está vinculada a la imposibilidad de la asistencia a clase del alumnado matriculado en una titulación. Es, por tanto, un sistema de evaluación extraordinario y excepcional al que podrán optar aquellos estudiantes que, de forma justificada y acreditada, no puedan someterse al sistema de evaluación continua, y lo soliciten al profesor responsable de la asignatura, quien decidirá expresamente sobre la admisión de la petición de evaluación única del estudiante y le comunicará la aceptación/denegación. En este caso el examen final constará de dos partes, la parte teórica y la parte práctica con un porcentaje de un 50 % para cada parte. Se precisa obtener al menos un 5 en cada una de las partes y supondrá el 100 % de la nota.
CRITERIOS PARA LA CONCESIÓN DE MATRÍCULA DE HONOR:Según el artículo 14.4 de la Normativa General de Evaluación y Calificación de las Enseñanzas Oficiales y Títulos Propios de la UCV, la mención de "Matrícula de Honor" podrá ser otorgada a alumnos que hayan obtenido una calificación igual o superior a 9.0. Su número no podrá exceder del cinco por ciento de los alumnos matriculados en un grupo en el correspondiente curso académico, salvo que el número de alumnos matriculados sea inferior a 20, en cuyo caso se podrá conceder una sola «Matrícula de Honor».

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	Lecture of contents by the teacher, analysis of competencies, explanation, and demonstration of abilities, skills, and knowledge in the classroom.
M3	Supervised group work sessions led by the teacher. Study of economic-business cases, both real and fictitious. Meaningful construction of knowledge through student interaction and activity. Critical analysis of values and social commitment.
M4	Supervised monographic sessions with shared participation.
M5	Application of interdisciplinary knowledge.
M6	Personalized and small-group attention. Instruction and/or guidance period conducted by a tutor with the aim of reviewing and discussing materials and topics presented in classes, seminars, readings, completion of assignments, etc.
M7	Set of oral and/or written tests used in the initial, formative, or summative assessment of the student.
M9	Group preparation of readings, essays, problem-solving, seminars, assignments, reports, etc., to present or submit in theoretical classes, practical classes, and/or small-group tutorials.
M10	Student study: individual preparation of readings, essays, problem-solving, seminars, assignments, reports, etc., to present or submit in theoretical classes, practical classes, and/or small-group tutorials.
M11	Presentation of content by the teacher, analysis of competencies, explanation, and demonstration of skills, abilities, and knowledge in the virtual classroom.
M12	Group work sessions via moderated chat led by the teacher. Study of economic-business cases, both real and fictitious, to construct knowledge through student interaction and activity. Critical analysis of values and social commitment.
M13	Monographic sessions throughout the course, focused on current aspects and applications of the subject.

M14	Problem-solving, comments, reports, to be submitted at deadlines throughout the course.
M15	Individual attention for monitoring and guidance of the learning process, conducted by a tutor with the objective of reviewing and discussing materials, topics, seminars, readings, completion of assignments, etc.
M16	Participation and contributions to discussion forums related to the subject, moderated by the course instructor.
M17	Set of tests, written or oral, used in the initial, formative, or summative assessment of the student.
M19	Group preparation of readings, essays, problem-solving, seminars, assignments, reports, etc., for dissemination or submission.
M20	Student study: individual preparation of readings, essays, problem-solving, seminars, assignments, reports, etc., for discussion or submission in electronic format.

IN-CLASS LEARNING

IN-CLASS LEARNING ACTIVITIES

	LEARNING OUTCOMES	HOURS	ECTS
On-campus Class M1, M3, M5	R1, R2, R3, R4, R5, R9, R10, R12, R13, R14, R15	22,50	0,90
Practical Class M1, M3, M5, M9	R1, R2, R3, R4, R5, R6, R7, R8, R9, R10, R12, R13, R14, R15	15,00	0,60
Seminar M4	R10, R13	4,50	0,18
Group Project Presentation M6, M9	R11, R12, R13, R14, R15	6,00	0,24
Tutoring M6	R1, R2, R8, R9, R10, R13	6,00	0,24
Evaluation M7	R2, R9, R13, R15	6,00	0,24
TOTAL		**60,00**	**2,40**

LEARNING ACTIVITIES OF AUTONOMOUS WORK

	LEARNING OUTCOMES	HOURS	ECTS
Group Work M9	R1, R2, R3, R4, R5, R6, R7, R8, R9, R10, R11, R12, R13, R14, R15	30,00	1,20
Individual Work M10	R1, R2, R4, R5, R6, R7, R8, R9, R10, R12, R13, R14, R15	60,00	2,40
TOTAL		**90,00**	**3,60**

ON-LINE LEARNING

SYNCHRONOUS LEARNING ACTIVITIES

	LEARNING OUTCOMES	HOURS	ECTS
Synchronous Virtual Session M11	R1, R2, R3, R4, R5, R9, R10, R12, R13, R14, R15	4,00	0,16
Synchronous Virtual Practical Session M11, M14, M15, M17	R1, R2, R3, R4, R5, R6, R7, R8, R9, R10, R12, R13, R14, R15	4,00	0,16
Synchronous Virtual Seminar and Videoconference M19, M20	R10, R13	4,00	0,16
In-person Assessment M17	R2, R9, R13, R15	3,00	0,12
Group Work M12	R1, R2, R3, R4, R5, R6, R7, R8, R9, R10, R11, R12, R13, R14, R15	10,00	0,40
Individual Work M14	R1, R2, R4, R5, R6, R7, R8, R9, R10, R12, R13, R14, R15	60,00	2,40
TOTAL		**85,00**	**3,40**

ASYNCHRONOUS LEARNING ACTIVITIES

	LEARNING OUTCOMES	HOURS	ECTS
Individual Tutoring M14, M17	R2, R9, R13, R15	50,00	2,00
Discussion Forums M15	R1, R2, R8, R9, R10, R13	5,00	0,20
Continuous Assessment Activities M16	R1, R4, R6, R7, R8, R9, R10, R11	10,00	0,40
TOTAL		**65,00**	**2,60**

Description of the contents

Description of the necessary contents to acquire the learning outcomes.

Theoretical contents:

Content block	Contents
SECTION I. SHORT-TERM OPERATIONS	- Accounting cycle - Differences between groups 2 and 3 - Inventory impairments - Trade receivables - Impairment of accounts receivable - Foreign currency
SECTION II. FIXED ASSET TRANSACTIONS	- Acquisitions and Disposals of Fixed Assets - Adjustment Transactions Related to Fixed Assets
SECTION III. LEASING AND RENTING TRANSACTIONS	- Concept - Adjustment. Valuation Principles - Long-Term Creditors
SECTION IV. BANK LOANS	- Concept - Adjustment
SECTION V. PREPAID EXPENSES AND REVENUES	- Concept - Adjustment
SECTION VI. SUMMARY	- Summary: Complete Cycles

Temporary organization of learning:

Block of content	Number of sessions	Hours
SECTION I. SHORT-TERM OPERATIONS	6,00	12,00
SECTION II. FIXED ASSET TRANSACTIONS	8,00	16,00
SECTION III. LEASING AND RENTING TRANSACTIONS	4,00	8,00
SECTION IV. BANK LOANS	4,00	8,00
SECTION V. PREPAID EXPENSES AND REVENUES	1,00	2,00
SECTION VI. SUMMARY	7,00	14,00

References

Basic Bibliography:
Plan General Contable. Real Decreto 1514/2007, de 16 de noviembre.
Resolución de 5 de marzo de 2019, del Instituto de Contabilidad y Auditoría de Cuentas, por la que se desarrollan los criterios de presentación de los instrumentos financieros y otros aspectos contables relacionados con la regulación mercantil de las sociedades de capital. ICAC
Supplementary Bibliography:
Peset, M.J. *et al.*(2017) *Contabilidad financiera avanzada*. Universitat Oberta de Catalunya.
Socias *et al* (2017): *Contabilidad Financiera. El Plan General de Contabilidad*. Pirámide, Madrid
Vela Bargues, Jose´ Manuel (2021). *Fundamentos de contabilidad financiera : el Plan General de Contabilidad*. Ediciones Pirámide.
Vela Bargues, Jose´ Manuel, *et al (2022)*. *Fundamentos de contabilidad financiera : el Plan General de Contabilidad : casos prácticos : adaptado al Real Decreto 1/2021*. Ediciones Pirámide.