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Contabilidad
Financiera /
Financial Accounting
**Grado en Creación,
Administración y
Dirección de Empresas**



UNIVERSIDAD
NEBRIJA

SYLLABUS

Course: Contabilidad Financiera / Financial Accounting

Degree: Grado en Creación, Administración y Dirección de Empresas

Type: Core

Languages: Español / English

Modality: In-Person and Online

Credits: 6

Year: 1st

Semester: Spring Semester / Sem2

Professors: Ivana Ambrosio, Patricia Soriano, Hendrikus Vermeulen

1. COMPETENCES AND LEARNING OUTCOMES

1.1. General and Specific Competencies

- Competencias básicas: CB1, CB2, CB3, CB4, CB5
- Competencias generales: CG1, CG2, CG4, CG6, CG7, CG8, CG9, CG10, CG11, CG12, CG13, CG14, CG15, CG16, CG17, CG21, CG22
- Competencias específicas: CE1, CE2, CE3, CE8, CE9, CE11, CE12, CE13, CE17, CE20, CE22, CE25, CE38

1.2. Learning outcomes

- Know, associate, and apply the basic elements of business analytics
- Express themselves correctly orally and in writing in Spanish
- Express themselves correctly orally and in writing in English
- Each subject in this module links its specific learning outcomes with the rest of the subjects in this report (i.e.: fundamentals of economics – economic analysis)

2 CONTENTS

2.1 Prerequisites

None.

2.2 Description

The necessary economic concepts of business management will be explained. The main economic transactions will be explained, as well as their registration and valuation with the accounting methods, they will be learned to calculate correctly the results of the company, and will be introduced to the student in the techniques that allow the presentation of Financial Statements

2.3 Covered Topics

Module 1: Introduction to Accounting

- 1.1 Concept and objectives of financial accounting
- 1.2 Corporate assets: assets and assets
- 1.3 Accounts: concept, operation and classification
- 1.4 Accounting Method.

Module 2: Accounting Regulations

- 2.1 The General Chart of Accounts
- 2.2 Employer's accounting obligations

2.3 Annual accounts

Appendix 1 to Module 2: The Journal and General Ledgers

- A. Introduction
 - B. Journal
 - C. General Ledger
 - D. Debit and credit method in the Journal
- #### Appendix 2 to Module 2: First Journal Entries
- A. Debit and credit method in the Journal
 - B. Assets, Equity, and Liabilities Accounts for First Journal Entries

Module 3: Purchases and Expenses

- 3.1 Introduction
- 3.2 Expense accounting

Module 4: Sales and Revenue

- 4.1 Introduction
- 4.2 Revenue Accounting

Module 5: Property, plant and equipment and intangible assets

- 5.1 Introduction
- 5.2 Property, plant and equipment
- 5.3 Intangible fixed assets

Module 6: Core Funding

- 6.1 Shareholder Equity
- 6.2 Non-current liabilities

Module 7: Determination of Profit and Loss and Preparation of Financial Statements

- 7.1 Accounting regularization
- 7.2 Regularization adjustments
- 7.3 The accounting cycle

2.4 Individual / Group Assignments

During the course, some of the following activities or projects may be carried out:

Project Assignment (PA1): *Individual exercise and through the online platform, consisting of a multiple-choice questionnaire with multiple options.*

Practical Assignment (PA2): *Exercise in a group of 3 to 5 students, through which they must demonstrate the acquisition of the learning outcomes and competencies of the complete subject by preparing, preparing and presenting the Journal, General Ledger, accounting regularization and closing entries, Final Balance Sheet and Income Statement of a company in two consecutive accounting cycles for a commercial or service company.*

2.5. Learning Activities

LEARNING ACTIVITIES

In-Person Learning	Hours	Attendance %
A1 Lectures	45	100%
A2 Discussion Sections	9	100%
A3 Mentoring	9	100%
A4 Individual / Group Assignments	18	0%
A5 Online Assignments	6	50%
A6 Extracurricular Materials	6	0%
A7 Self Study	51	0%
A13 Exam	6	100%

Online Learning	Hours	Attendance %
A9 Asynchronous Classes	12	0%
A10 Discussion Sections, Synchronous or Asynchronous	12	0%
A3 Mentoring	24	0%
A4 Individual / Group Assignments	18	0%
A5 Online Assignments	12	0%
A6 Extracurricular Materials	12	0%
A7 Self Study	54	0%
A13 Exam	6	100%

Methodologies:

In-Person: MD1, MD2, MD3, MD4, MD5

Online: MD1, MD2, MD3, MD4, MD5

3. GRADING RUBRICS

3.1 Grades

Grades are calculated as follows:

- 0 - 4.9 Fail (SS)
- 5.0 - 6.9 Pass (AP)
- 7.0 - 8.9 Notable (NT)
- 9.0 - 10 Outstanding (SB)

The mention of "Matrícula de Honor" (Honors) may be awarded to students who have obtained a grade equal to or greater than 9.0.

3.2. Evaluation criteria

Ordinary Session

Modality: In-Person

Evaluation Criteria	Percentage
S1 Attendance and Participation	10%
S2 Individual / Group Assignments	30%
S3 Midterm Exam (On-Site)	10%
S4 Final Exam (On-Site)	50%

Modality: Online

Evaluation Criteria	Percentage
S10 Participation (Forums and Supervised Activities)	10%
S2 Individual / Group Assignments	30%
S4 Final Exam (On-Site)	60%

Extraordinary Session

Modality: In-Person

Evaluation Criteria	Percentage
S2 Individual / Group Assignments	30%
S4 Final Exam (On-Site)	70%

Modality: Online

Evaluation Criteria	Percentage
S2 Individual / Group Assignments	30%
S4 Final Exam (On-Site)	70%

Restrictions and explanation of weighting: in order to be able to average with the above weightings, it will be necessary to obtain at least a grade of 5 in the final test.

Likewise, it will be the teacher's power to request and evaluate again the practices or written work, if these have not been delivered on time, have not been approved or wish to improve the grade obtained in both calls.

In any case, passing the subject is subject to passing the corresponding face-to-face and individual final exams.

3.3. Restrictions

Minimum Grade

To be able to qualify for inclusion of the above evaluation criteria percentages in the calculation of the final grade, it is necessary to obtain at least a grade of 5.0 in the final test.

Attendance

Student who have missed more than 25% class meetings (unexcused) may be denied the right to take the final exam in the ordinary session.

Writing Standards

Special attention will be given to written assignments, as well as to exams, regarding both presentation and content in terms of grammatical and spelling aspects. Failure to meet the minimum acceptable standards may result in point deduction.

3.4. Plagiarism Warning

Nebrija University will not tolerate plagiarism under any circumstances. Reproducing content from sources other than a student's own work (the internet, books, articles, and peers' work, among others) without proper citation will be considered plagiarism.

If these practices are detected, they will be considered a serious offense, and the sanctions provided for in the Student Regulations may be applied.

4. BIBLIOGRAPHY

Regulatory framework

Royal Decree 1/2021, of January 12, 2021, amending the General Chart of Accounts approved by Royal Decree 1514/2007, of November 16; the General Chart of Accounts for Small and Medium-sized Enterprises approved by Royal Decree 1515/2007 of 16 November; the Rules for the Preparation of Consolidated Financial Statements approved by Royal Decree 1159/2010, of 17 September; and the rules for adapting the General Chart of Accounts to non-profit entities approved by Royal Decree 1491/2011, of 24 October

Royal Decree 1514/2007, of November 16, 2007, approving the General Accounting Plan.

Royal Decree 1515/2007, of November 16, 2007, approving the General Accounting Plan for Small and Medium-sized Enterprises and the specific accounting criteria for micro-enterprises.

Royal Legislative Decree 1/2010, of July 2, 2010, approving the revised text of the Capital Companies Act

For the purpose of this class, students need to review the official translation to English language of the General Accounting Plan (GAP - Plan General Contable), as provided to students.

Bibliography

ALONSO PÉREZ, A. and POUSA SOTO, R. (2009): Case studies of the new General Accounting Plan. Editorial CEF 4th edition.

AMADOR FERNÁNDEZ, S. and ROMANO APARICIO, J. (coordinators) (2008): Manual of the new General Accounting Plan. Editorial CEF 3rd edition.

BESTEIRO VARELA, M. A. and MAZARRÍN BORREGUERO, M. R. (2016): Higher Financial Accounting I and II. Editorial Pirámide. 2nd Ed.

CERVERA OLIVER, M., GONZÁLEZ GARCÍA, A., ROMANO APARICIO, J. (2022): Financial Accounting. Editorial Centro de Estudios Financieros. 5th Ed.

FERNÁNDEZ GONZÁLEZ FJ and ÁLVAREZ CARRIAZO JL (2011): Corporate Accounting. CEF Publishing House

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SEBASTIAN CASTRO, F. and ROMANO APARICIO, J. (2008): Accounting of Financial Instruments and Business Combinations. Center for Financial Studies