GUÍAS DOCENTES

Universidad de Jaén

FACULTY OF SOCIAL AND LEGAL SCIENCES

Financial Accounting

2024-2025

Grado en Administración y dirección de empresas
Grado en Administración y Dirección de Empresas / Bachelor’s Degree in Business Administration and Management

Syllabus 2024-25 - 11122002 - Financial Accounting (Contabilidad financiera)

Caption
- Level 1: Tutorial support sessions, materials and exams in this language
- Level 2: Tutorial support sessions, materials, exams and seminars in this language
- Level 3: Tutorial support sessions, materials, exams, seminars and regular lectures in this language

DEGREE:	Grado en Administración y dirección de empresas
FACULTY:	FACULTY OF LAW AND SOCIAL SCIENCES
ACADEMIC YEAR:	2024-25
COURSE:	Financial Accounting

SYLLABUS

1. COURSE BASIC INFORMATION

NAME: Financial Accounting

CODE: 11122002		ACADEMIC YEAR: 2024-25
LANGUAGE: English		LEVEL: 3
ECTS CREDITS: 6.0	YEAR: 2	SEMESTER: PC

2. LECTURER BASIC INFORMATION

NAME: ORTEGA RODRIGUEZ, CRISTINA
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ORCID: -
LANGUAGE: - LEVEL: 3

3. CONTENT DESCRIPTION

Chapter 1: Introduction to financial instruments. Cash, short-term investments and receivables.

1.1. Definition of financial instrument.

1.2. Accounting for cash.

1.3. Trade receivables.

1.4. Valuation of trade receivables.

1.5. Trade bills.

1.6. Impairment of trade receivables.

Chapter 2: Non-trade financial instruments.

2.1. Definition, classes and assessement criteria.

2.2. Financial assets at amortized cost.

2.3. Financial assets at fair value with changes in the profit and loss account

2.4. Financial assets at cost

Chapter 3: Inventories

3.1. Definition and economic role of inventories

3.2. Valuation of inventories

3.3. Accounting matters of inventories

3.4. Impairments

3.5. Packaging materials.

Chapter 4: Non-current assets: Plant, property and equipment (PPE) and intangible assets.

4.1. Definition, economic role and classification of non-current assets.

4.2. Definition, economic role and classification of intangible assets.

4.3. Valuation of PPE and intangible assets. Depreciation, amortization and Impairments.

4.4. Investment property.

4.5. Leasing and similar operations.

Chapter 5: Current liabilities

5.1. Definition of current liabilities

5.2. Valuation of current liabilities

5.3. Trade and non-trade current liabilites.

5.4. Provisions and contingencies.

Chapter 6: The Value Added Tax (VAT).

6.1. Concept, operations and tax rates.

6.2. Input and output VAT.

6.3. Accounts in the Spanish General Accounting Plan.

6.4. VAT in trade operations.

6.5. VAT in fixed-assets operations.

6.6. Settlement of VAT.

6.7. Intra-EU purchases.

6.8. Import and export operations.

Chapter 7: Foreign currencies.

7.1. Operations in currencies different from euros.

7.2. Monetary items.

7.3. Non-monetary items valued using historical cost.

Chapter 8: Equity and net income. Financial statements.

8.1. Definition and components of total equity.

8.2. Accounts for registering total equity.

8.3. Profit or loss for the period. Incomes and expenses recognised in Profit and Loss account.

8.4. The Income tax.

4. COURSE DESCRIPTION AND TEACHING METHODOLOGY

Theory classes will be exposed by the teacher in an interactive way with the students. Teacher will use powerpoint slides, as well as the blackboard for explaining the content of this subject.

In practice classes, the student is expected to be participative. They will consist on the solving of several practical problems for each one of the units of the subject.

Students with special educational needs should contact the Student Attention Service (Servicio de Atención y Ayudas al Estudiante) in order to receive the appropriate academic support

5. ASSESSMENT METHODOLOGY

Regarding the evaluation system, the following clarifications must be made:

1) During the four-month period there will be an evaluative test that will represent 15% of the final grade of the subject attributable exclusively for the ordinary call II.

2) FINAL EXAMINATION (8.5 points). It consists of a theoretical part (40% of the exam grade) and a practical part (60% of the exam grade). To pass the exam it is mandatory to obtain at least 30% of the

score in each of the parts. In case of not exceeding the minimum indicated in any of the parts, the grade that will appear on the minutes will be a maximum of 4,00.

3) In the extraordinary exam II, the exam will be 100% of the grade in that exam.

4) Students who do not attend the final exam will not exhaust the exam period and will appear in the minutes with the grade of "No Show". However, students who do not attend any of the official exams will exhaust one exam session even if they have not attended any of the two official exams.

6. BOOKLIST (Access the bibliography in the Library catalog)

MAIN BOOKLIST:

- Spanish general accounting plan. Edition: -. Author: -. Publisher: Instituto de Contabilidad y Auditoría de Cuentas, (Library)

ADDITIONAL BOOKLIST:

- Accounting and finance for non-specialists . Edition: -. Author: Atrill, Peter. Publisher: Harlow : Pearson Education Limited, 2013 (Library)
- Financial accounting [Recurso electrónico] : The basic accounting cycle and the Spanish General Acco. Edition: -. Author: -. Publisher: Madrid : Pirámide , 2014 (Library)

7. SUSTAINABLE DEVELOPMENT GOALS

Trabajo decente y crecimiento económico

Industria, innovación e infraestructura

Producción y consumo responsables

Alianzas para lograr objetivos

DETAILED INFORMATION

SDG 8: Decent Work and Economic Growth

*Measuring Economic Growth: Financial accounting provides essential information on the financial performance of companies, which is crucial for assessing economic growth.
* Employment Policy Evaluation: Through the analysis of financial statements, employment and wage policies can be evaluated, contributing to the promotion of decent work.
* Financial Transparency: Transparency in financial statements allows stakeholders to understand how companies contribute to economic growth and the well-being of their employees.

SDG 9: Industry, Innovation and Infrastructure.

*Investments in Infrastructure: Financial accounting records and reports investments in infrastructure and technology, providing key information for strategic decision making.
*Innovation Financing: Financial statements reflect the financing allocated to research and development (R&D), facilitating innovation and industrial advancement.
* Industrial Performance Assessment: Financial accounting allows the performance of industries to be assessed, helping to identify areas for improvement and opportunities for innovation.

SDG 12: Responsible Consumption and Production

* Environmental Cost Tracking: Financial accounting can include information on environmental and sustainability costs, encouraging responsible production and consumption practices.
*Sustainable Financial Reporting: Financial reporting that integrates sustainability criteria allows companies and stakeholders to assess the impact of their activities on the environment and society.
* Resource Optimization: Through financial analysis, companies can identify opportunities to optimize resource use, reduce waste and improve operational efficiency.

SDG 17: Partnerships for the Goals

* Transparency and Accountability: Financial accounting ensures transparency and accountability, fundamental to establishing and maintaining trusted partnerships.
*Comparable Reporting: International financial accounting standards facilitate the comparability of financial reports, promoting cooperation between companies and governments globally.
* Resource Mobilization: Financial accounting helps companies manage and report on the mobilization of financial resources needed for sustainable development initiatives, facilitating cross-sector collaboration.

8. VIRTUAL / CLASSROOM TEACHING SCENARIO

Methodology:

No changes from the original syllabus.

- Theoretical and practical classes:

a) If the capacity of the classroom is sufficient for all the students in the group, there will be 100% attendance.

b) If the classroom capacity is not enough, the attendance will be partial and rotating, estimated between 25% to 50%, depending on the capacity of the classrooms in the established security conditions. In the non-contact weeks the teaching will be online.

c) Before the beginning of the academic year, the level of attendance and, the establishment of rotating shifts will be communicated to the students.

- Tutorials: at the request of the students by email, subject forum with classification of topics and exercises for specific questions and by videoconference, by appointment.

Evaluation system:

In relation to not being able to establish a presence of 100% given the rules of hygienic-sanitary conditions on the day and time in which the exam is dated in the different calls of the academic year, we would apply the evaluation rules of the original guide.
In this case, replacing the final face-to-face exam with an online exam.

In this situation, the change in the evaluation system with respect to the original teaching guide will apply to both the ordinary and the extraordinary call.

Resources and Infrastructures:

Telematic resources will be needed to follow teaching activities and conduct online assessments:

- The videoconference sessions will be carried out through Google Hangouts meet-uja
- In the communications via email, the ICT accounts of the University of Jaén will be used.

9. VIRTUAL TEACHING SCENARIO

Methodology:

- Theoretical and practical classes: by videoconference (Google Meet-uja), respecting the schedule.
- Additional documentation of the subject available in virtual teaching: powerpoint documents; videos, containing the explanations corresponding to the theoretical contents; pdf files with topic summaries; exercises proposed and exercises with solutions developed.
- Tutorials: at the request of the students by email, subject forum with classification of topics and exercises for specific questions, and by videoconference, by appointment.
- Deliveries of exercises and other evaluation activities, in virtual teaching.

Evaluation system:

- In relation to not being able to establish a presence of 100% given the rules of hygienic-sanitary conditions on the day and time in which the exam is dated in the different calls of the academic year, we would apply the evaluation rules of the original syllabus.
In this case, replacing the final face-to-face exam with an online exam.

Resources and Infrastructure:

Telematic resources will be needed to follow teaching activities and conduct online assessments.

The videoconference sessions will be carried out through Google Meet-uja.

In the communications via email, the ICT accounts of the University of Jaén will be used.

DATA PROTECTION CLAUSE (on line exams)

Institution in charge of data processing: Universidad de Jaén, Campus Las Lagunillas, s/n, 23071 Jaén

Data Protection Delegate: dpo@ujaen.es

Purpose: In accordance with the Universities Law and other national and regional regulations in force, carrying out exams and assessment tests corresponding to the courses students are registered in. In order to avoid frauds while sitting the exam, the exam will be answered using a videoconference system, being able the academic staff of the University of Jaén to compare and contrast the image of the person who is answering the exam with the student's photographic files. Likewise, in order to provide the exam with evidential content for revisions or claims, in accordance with current regulation frameworks, the exam will be recorded and stored.

Legitimacy: compliance with legal obligations (Universities Law) and other national and regional regulations currently in force.

Addressees: service providers who are the owners of the platforms where the exams are carried out and with whom the University of Jaén has signed the corresponding data access contracts.

Storage periods: those established in current in force regulations. In the specific case of exam videoconference recordings, not before the examination records and transcripts are closed or the exam can still be reviewed or challenged.

Rights: you can exercise your right of access, amendment, cancellation, opposition, suppression, limitation and portability by sending a letter to the postal or electronic address indicated above. In the event that you consider that your rights have been violated, you may submit a complaint to the Andalusian Council for Transparency and Data Protection www.ctpdandalucia.es

CLASS RECORDING CLAUSE PERSONAL DATA PROTECTION

Person in charge: Universidad de Jaén, Paraje Las Lagunillas, s/n; Tel.953 212121; www.ujaen.es

Data protection delegate (DPO): TELEFÓNICA, S.A.U. ; Email: dpo@ujaen.es

Procedure aim: To manage proper recordings of teaching sessions with the aim of facilitating learning process under a multimodal and/or online teaching

Period for record storage: Images will be kept during legal term according to regulations in force

Legitimacy: Data will be managed according to legal regulations (Organic Law 6/2001, December 21, on Universities) and given consent provided by selecting corresponding box in legal admission documents

Data recipients (transfers or assignments): Any person allowed to get access to every teaching modality

Rights: You may exercise your rights of access, rectification, cancellation, portability, limitation of processing, deletion or, where appropriate, opposition. To exercise these rights, you must submit a written request to the Information, Registration and Electronic Administration Service of the University of Jaen at the address above, or by e-mail to the address above. You must specify which of these rights you are requesting to be satisfied and, at the same time, you must attach a photocopy of your ID card or equivalent identification document. In case you act through a representative, legal or voluntary, you must also provide a document that proves this representation and identification. Likewise, if you consider that your right to personal data protection has been violated, you may file a complaint with the Andalusian Data Protection and Transparency Council www.ctpdandalucia.es