



Guía docente / Course Syllabus

2019-20

1. Descripción de la Asignatura / Course Description


Asignatura <i>Course</i>	CONTABILIDAD FINANCIERA INTERMEDIA (docencia en inglés)
Códigos <i>Code</i>	504019; 902026
Facultad <i>Faculty</i>	Facultad de Ciencias Empresariales
Grados donde se imparte <i>Degrees it is part of</i>	Grado en Administración y Dirección de Empresas (Inglés); Doble Grado en Administración y Dirección de Empresas (Inglés) y Derecho
Módulo al que pertenece <i>Module it belongs to</i>	Contabilidad y finanzas
Materia a la que pertenece <i>Subject it belongs to</i>	Contabilidad financiera
Departamento responsable <i>Department</i>	Economía Financiera y Contabilidad
Curso <i>Year</i>	2º
Semestre <i>Term</i>	2º
Créditos totales <i>Total credits</i>	6
Carácter <i>Type of course</i>	Obligatoria
Idioma de impartición <i>Course language</i>	Inglés
Modelo de docencia <i>Teaching model</i>	C1

Clases presenciales del modelo de docencia C1 para cada estudiante: 23 horas de enseñanzas básicas (EB), 22 horas de enseñanzas prácticas y de desarrollo (EPD) y 0 horas de actividades dirigidas (AD). Hasta un 10% de la enseñanza presencial puede sustituirse por docencia a distancia (también presencial, pero posiblemente asincrónica), de acuerdo con la programación de la Asignatura publicada antes del comienzo del curso.

Number of classroom teaching hours of C1 teaching model for each student: 23 hours of general teaching (background), 22 hours of theory-into-practice (practical group tutoring and skill development) and 0 hours of guided academic activities. Up to 10% of face-to-face sessions can be substituted by online teaching, in accordance with the course schedule published before it begins.

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2. Responsable de la Asignatura / Course Coordinator

Nombre <i>Name</i>	Juan García Álvarez de Perea
Departamento <i>Department</i>	Economía Financiera y Contabilidad
Área de conocimiento <i>Field of knowledge</i>	Economía Financiera y Contabilidad
Categoría <i>Category</i>	Profesor Colaborador
Número de despacho <i>Office number</i>	7.2.4
Teléfono <i>Phone</i>	954977921
Página web <i>Webpage</i>	https://www.upo.es/profesorado/jgaralv
Correo electrónico <i>E-mail</i>	jgaralv@upo.es


3. Ubicación en el plan formativo / Academic Context

Breve descripción de la asignatura <i>Course description</i>	The subject "Intermediate Financial Accounting" is located in Module V: Accounting and Finance, which is composed of nine subjects, five of them belonging to Accounting, two in the field of Management Accounting and three in the field of Financial Accounting. The module V contains 54 ECTS credits, 42 compulsory and 12 optional. Intermediate Financial Accounting course has a working load of 6 compulsory credits and it is scheduled in the second year of the degree in Business Administration and Management, and the joint Degree in Business Administration and Management, and Law.
Objetivos (en términos de resultados del aprendizaje) <i>Learning objectives</i>	The overall aim of this subject is to develop students accounting knowledge by focusing on accounting rules for measuring and recording and taking into account International Accounting Standards. Moreover, it has to be pointed out that a shared aim to be promoted throughout the whole accounting curricula is to infuse students with values in order them to be able to understand ethics in accounting profession and the role of accounting in promoting social responsibility, sustainability and accountability.
Prerrequisitos <i>Prerequisites</i>	None
Recomendaciones <i>Recommendations</i>	It is advisable to have acquired knowledge and skills provided in the subject "Introduction to Financial Accounting". In addition, some topics addressed in this course require the students to be familiar with the basic concepts introduced in the "Financial Mathematics" course scheduled in the 1st semester of the 2nd year of the Degree in Business Administration and Management. Furthermore, to assure the students' efficient learning and participation in the course it is advised to handle Accounting Standards and the recommended bibliography.
Aportaciones al plan formativo <i>Contributions to the educational plan</i>	This subject is a continuation of "Introduction to Financial Accounting", scheduled in the second half of the first year of the degree. The knowledge provided in Intermediate Financial Accounting will allow students coping with the task of interpreting financial accounting statements and accounts and analysing accounting information, which will be accomplished along the next two accounting subjects in the curricula: Advanced Financial Accounting and Financial Statements Analysis, respectively. The subject also aids in decision making processes faced in subjects included in other modules of the degree (eg, Business Administration and Finance).

4. Competencias / Skills

Competencias básicas de la Titulación que se desarrollan en la Asignatura <i>Basic skills of the Degree that are developed in this Course</i>	
Competencias generales de la Titulación que se desarrollan en la Asignatura <i>General skills of the Degree that are developed in this Course</i>	CG11 - Capacidad de análisis y síntesis CG17 - Capacidad para la resolución de problemas. CG19 - Habilidad para analizar y buscar información proveniente de fuentes diversas CGP1 - Capacidad para trabajar en equipo CGP4 - Habilidad en las relaciones personales CGP6 - Capacidad crítica y autocrítica CGS3 - Capacidad de aprendizaje autónomo CGS5 - Motivación por la Calidad
Competencias transversales de la Titulación que se desarrollan en la Asignatura <i>Transversal skills of the Degree that are developed in this Course</i>	CT2 - Comunicación oral y escrita en una lengua extranjera.
Competencias específicas de la Titulación que se desarrollan en la Asignatura <i>Specific competences of the Degree that are developed in the Course</i>	CE13 - Comprender el papel y funcionamiento del sistema de información contable en la empresa, las operaciones de explotación, de inversión y financiación realizadas por la empresa; identificar las fuentes de información contable relevantes y su contenido; relacionar la contabilidad con otras materias a través del papel de los estados contable
Competencias particulares de la asignatura, no incluidas en la memoria del título <i>Specific skills of the Course, not included in the Degree's skills</i>	On completion of this course students should be able to: - Master the conceptual framework of financial reporting, emphasizing accounting valuation and measuring. - Understand the different valuation methods: usefulness, advantages and limitations. - Understand the trade operations undertaken by the company and be able to record them.

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- Understand the investment transactions carried out by the company and be able to record them.
- Understand the financial operations carried out by the company and be able to record them.
- Understand owners equity transactions and be able to record them.
- Be able to basically represent the financial information required in the financial statements.


5. Contenidos de la Asignatura: temario / Course Content: Topics

TEMA 1	INCOME TAX AND VAT
1.1	Measurement and recognition of Income tax
1.2	Measurement and recognition of Value Added Tax
TEMA 2	TRADE OPERATIONS
2.1	Inventories
2.2	Trade payables and Trade Receivables
TEMA 3	PERSONNEL EXPENSES
TEMA 4	FINANCIAL INSTRUMENTS
4.1	Concept and classification
4.2	Financial assets
4.3	Financial liabilities
TEMA 5	NON-CURRENT ASSETS
5.1	Property, plant and equipment
5.2	Property, plant and equipment - Particular cases
5.3	Intangible assets
TEMA 6	OWNERS EQUITY
6.1	Concept
6.2	Classification
6.3	Shares
6.4	Distribution of profit/application of losses

6. Metodología y recursos / Methodology and Resources

Metodología general <i>Methodology</i>	<p>This course accounts for 6 ECTS credits, so the total number of student learning hours is 150 and it is distributed as follows:</p> <ul style="list-style-type: none"> • In-class work (28%): 42h (14 weeks, 2 classes per week of 1,5h split in Basic Learning (50%) and Practical and Developmental Learning (50%) sessions. <p>Basic Learning sessions are mainly devoted to introducing basic concepts, fostering the participation of students, and solving basic practical exercises on the concepts introduced. Mainly measurement and recognition issues will be learnt.</p> <p>During the Practical and Developmental Learning sessions, assignments previously prepared, individually or in groups, will be solved and/or discussed, either by the instructor or the students. Students will focus on the development of small cases concerning the journalisation of transactions, that need to apply the knowledge and techniques learned autonomously. The students will have a list of exercises. Some of these exercises will be solved in class, either by the lecturer or students, who should prepare them in advance and, sometimes, then explain them to their classmates.</p> <ul style="list-style-type: none"> • Individual autonomous learning (70%): 105h. This includes study hours of Basic Learning materials, preparation of assignments for the Practical and Developmental Learning sessions, as well as revision of concepts learned and skills acquired. • Assessment (2%): 3h <p>During office hours, students may check homework solutions, ask questions, and discuss any other aspect of the course with the lecturer. Please take advantage of this resource. If these hours conflict with your schedule, arrange to meet with the lecturer at a time that is more convenient. During office hours, students may check homework solutions, ask questions, and discuss any other aspect of the course with the lecturer. Please take advantage of this resource. If these hours conflict with your schedule, arrange to meet with the lecturer at a time that is more convenient.</p> <p>Regular attendance and class participation are expected of all students. Because the course covers a great deal of material, attending every class session is very important for performing well. Also, students are expected to make a meaningful contribution to the class, whether by asking questions, responding to questions, or contributing in other ways to class discussion.</p> <p>To ensure the students' efficient learning in the course it is advised to handle the bibliographic resources available at the University's Library, as well as the University electronic resources. More information about class timetable, tutorials, and class materials (slides, exercises, documentation, etc.) will be available on BlackBoard Learn. Students are expected to use the course's Virtual Classroom on a regular basis.</p>
Enseñanzas básicas (EB) <i>General teaching</i>	<p>In-class Basic Learning sessions will usually start with a group meeting, sharing the doubts that have arisen in homework activities. It is key to have serious and honestly written down these doubts, which is in some cases a specific activity in the Learning Schedule.</p> <p>Regular attendance and class participation are expected from all the students. Attending every class session is very important for performing well.</p> <p>Students are expected to make a meaningful contribution to the class, whether by asking questions, responding to questions, or contributing in other ways to class discussion.</p>
Enseñanzas prácticas y de desarrollo (EPD) <i>Theory-into-practice</i>	<p>All course assignments have been stated in the Learning Schedule. An assignment is an outcome or your work, which have to be shown to some peers or the lecturer. Assignments will let you evaluate your progress (or your lack of it) in the subject, and will help the lecturer in his task of helping you to learn. All assignments –and their deadlines- are duly announced in the Virtual Classroom.</p> <p>Use office hours (check homework solutions, ask questions, and discuss anything on the course). Please find more information about class timetable, tutorials, and class materials (slides, exercises, documentation, etc) on the Virtual Classroom.</p>
Actividades académicas dirigidas (AD)	None


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7. Criterios generales de evaluación / Assessment

Primera convocatoria ordinaria (convocatoria de curso) <i>First session</i>	El 50% de la calificación procede de la evaluación continua. El 50% de la calificación procede del examen o prueba final. In the First Course Call, students will be assessed cumulatively on their work throughout the course, both in class and on guided assignments. The content and skills acquired in Practical and Developmental Learning sessions represents 50% of the overall grade. This part will ONLY be assessed continuously through the various activities carried out during the course, based on 2 midterm exams on recording Journal entries. The content and skills acquired in Basic Learning sessions represent 50% of the overall rating and is evaluated using a short theoretical-practical questions final exam. To calculate the final mark, a minimum mark of 5 out of 10 in the exam is required.
Segunda convocatoria ordinaria (convocatoria de recuperación) <i>Second session (to re-sit the exam)</i>	In the Second Course Call, those students who have neither sit nor successfully passed the First Call, will be assessed by the following criteria: - Those students who successfully passed the Practical and Developmental Learning in the First Course Call and wish to keep that mark will sit for a theoretical-practical final exam, governed by the same criteria of the First Course Call. The content and skills acquired in Basic Learning sessions represent 50% of the overall rating and is evaluated using a theoretical-practical exam. To calculate the final mark, a minimum mark of 5 out of 10 in the exam is required. The minimum mark needed to pass the course is 5 out of 10. - Those students who: * failed the Practical and Developmental Learning Assessment in the First Course Call, or * were not continuously assessed -for the Practical and Developmental Learning Contents- in the First Course Call, or * although having successfully passed the Practical and Developmental Learning Assessment in the First Course Call wish to renounce their mark, will sit for a ONE AND ONLY EXAM of two sections: - A first section covering the content and skills acquired in Basic Learning sessions, evaluated using a theoretical-practical exam, which will represent 50% of the overall rating. To calculate the final mark, a minimum mark of 5 out of 10 in this part is required. - A second section, covering the content and skills acquired in Practical and Developmental Learning sessions, which will represent 50% of the overall grade, on recording Journal entries. The minimum mark needed to pass the course is 5 out of 10.
Convocatoria extraordinaria de noviembre <i>Extraordinary November session</i>	Se activa a petición del alumno siempre y cuando éste esté matriculado en todas las asignaturas que le resten para finalizar sus estudios de grado, tal y como establece la Normativa de Progreso y Permanencia de la Universidad. Se evaluará del total de los conocimientos y competencias que figuren en la guía docente del curso anterior, mediante el sistema de prueba única. Under previous student request to the Faculty, in accordance with Normativa de Progreso y Permanencia de la Universidad, this call will consist of a ONE AND ONLY EXAM of two sections: - A first section covering the content and skills acquired in Basic Learning sessions, evaluated using a theoretical-practical exam, which will represent 50% of the overall rating. To calculate the final mark, a minimum mark of 5 out of 10 in this part is required. - A second section, covering the content and skills acquired in Practical and Developmental Learning sessions, which will represent 50% of the overall grade, on recording Journal entries.
Criterios de evaluación de las enseñanzas básicas (EB) <i>General teaching assessment criteria</i>	Durante la evaluación continua: None Durante el examen o prueba final (1ª convocatoria): A theoretical-practical exam. Durante el examen o prueba final (2ª convocatoria): A theoretical-practical exam.
Criterios de evaluación de las enseñanzas prácticas y de desarrollo (EPD) <i>Theory-into-practice assessment criteria</i>	Durante la evaluación continua: 2 midterm exams on recording Journal entries. Durante el examen o prueba final (1ª convocatoria): An exam on recording Journal entries (Only those students who: * failed the Practical and Developmental Learning Assessment in the First Course Call, or * were not continuously assessed -for the Practical and Developmental Learning Contents- in the First Course Call, or * although having successfully passed the Practical and Developmental Learning Assessment in the First Course Call wish to renounce their mark). Durante el examen o prueba final (2ª convocatoria): An exam on recording Journal entries (Only those students who: * failed the Practical and Developmental Learning Assessment in the First Course Call, or * were not continuously assessed -for the Practical and Developmental Learning Contents- in the First Course Call, or * although having successfully passed the Practical and Developmental Learning Assessment in the First Course Call wish to renounce their mark).
Criterios de evaluación de las actividades académicas dirigidas (AD) <i>Criteria of assessment of guided academic activities</i>	Durante la evaluación continua: None Durante el examen o prueba final (1ª convocatoria): None Durante el examen o prueba final (2ª convocatoria): None
Puntuaciones mínimas necesarias para aprobar la Asignatura <i>Minimum passing grade</i>	1ª convocatoria: To calculate the final mark, a minimum mark of 5 out of 10 in the Basic Learning exam is required. The minimum mark needed to pass the course is 5 out of 10. 2ª convocatoria: To calculate the final mark, a minimum mark of 5 out of 10 in the Basic Learning exam is required. The minimum mark needed to pass the course is 5 out of 10.
Material permitido <i>Materials allowed</i>	Your ID. Card, two pens, a calculator and the Spanish General Accounting Plan - without any additional comments - are the only materials authorized
Identificación en los exámenes <i>Identification during exams</i>	En cualquier momento de la realización de una prueba de evaluación los profesores podrán requerir la acreditación de la identidad de cualquier estudiante, mediante la exhibición de su carnet de estudiante, documento nacional de identidad, pasaporte u otro documento válido a juicio del examinador. Si no lo hiciese, el estudiante podrá continuar la prueba, que será calificada solo si la documentación es presentada en el plazo que el examinador establezca.

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<p>Observaciones adicionales <i>Additional remarks</i></p>	<p>NO QUESTIONS WILL BE ASKED DURING THE EXAM.</p> <p>All books, notes, outlines, coats, briefcases and all other materials must be removed from your desk area and placed to the front, sides, or back of the room.</p> <p>Students must present current and valid photo identification with signature (e.g., DNI, motor vehicle operator's license, passport, Student Card). Dictionaries are not allowed to be used.</p> <p>Students may not share any materials, including calculators, during the examination. Students may not use any electronic devices to access notes or outlines on the student's hard drive and may not access the internet. Students may use earplugs to block out surrounding noise, but may not use head phones, ear pieces, or other devices that produce sound. Watches and pagers must be set to emit no sound, and cellular phones must be turned off and left in the front, sides, or back of the room.</p> <p>Students are not permitted to remove any exam materials from the room during the exam or bring in additional materials once the signal to begin the exam has been given.</p> <p>You will be given a 5 minute and a 2 minute warning prior to the end of the exam. When time is called you must immediately stop writing, scrolling or otherwise operating your calculator. As a courtesy to other students, once the 5-minute warning at the end of the exam has been called, it is asked that you remain seated until time is called to end the exam.</p>
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Los estudiantes inmersos en un programa de movilidad o en un programa de deportistas de alto nivel, así como los afectados por razones laborales, de salud graves o por causas de fuerza mayor debidamente acreditadas, tendrán derecho a que en la convocatoria de curso se les evalúe mediante un sistema de evaluación de prueba única. Para ello, deberán comunicar la circunstancia al profesor responsable de la asignatura antes del fin del periodo docencia presencial.

Students enrolled in a mobility program or a program for high-level athletes, as well as students affected by work or serious health problems or reasons of force majeure duly accredited, will have the right to be evaluated during the first session through a single test evaluation system. To do this, they must report changes in their circumstances to the program coordinator before the end of the teaching period.

8. Bibliografía / Bibliography

Manual	<ul style="list-style-type: none"> • ICAC (2007) "SPANISH GENERAL ACCOUNTING PLAN (PLAN GENERAL DE CONTABILIDAD ESPAÑOL – ENGLISH TRANSLATION) - Approved by Royal Decree 1514/2007 of 16th November 2007.", <i>ICAC</i> • Weygandt, J.J.; Kimmel, P.D. & Kieso, D.E. (2016) "Financial Accounting: IFRS, 3rd Edition.", <i>Wiley</i>. • Harrison Jr., W.T.; Horngren, C.Y.; and Thomas. C.W. (2013) "Financial Accounting. 9th Edition", <i>Pearson</i> • Camacho, MM, Akpinar, M; Rivero, MJ., Urquia, E. & Eskola, A (2012) "Beyond Figures: Introduction to Financial Accounting: European Financial Accounting", <i>Ediciones Pirámide</i> • Socias Salvà, Antonio (2014) "Financial Accounting: the Basic Accounting Cycle and the Spanish General Accounting Plan. (https://athenea.upo.es/search~S1*spi?/asocias/asocias/1%2C7%2C15%2CB/frameset&FF=asocias+salva+antonio&1%2C1%2C/indexsort=-)", <i>Larousse - Ediciones Pirámide</i>. • Reverte Maya, C. (2014) "Exercises of financial accounting", <i>Ecobook - Editorial del Economista</i>. • ALONSO PÉREZ, A. & POUSA SOTO, R. (2009) "2000 Soluciones Contables de PGC", <i>ISS WoltersKluwer. Madrid</i>. • Socias Salva, A. Horrach, P.; Herranz, R.; Jover G.; Lluch, A. (2018) "Contabilidad Financiera. El Plan General de Contabilidad (4 Edición).", <i>Piramide</i>
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