



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

Se explicarán los conceptos económicos necesarios de la gestión empresarial. Se explicarán las principales transacciones económicas así como su registro y valoración con los métodos contables, se aprenderá a calcular correctamente el resultado de la empresa, y se introducirá al estudiante en las técnicas que permiten la presentación de Estados Financieros.

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. Libro Diario
  - C. General Ledger
  - D. The agreement for debiting and crediting the accounts in the Journal
- Appendix 2 to Module 2: First Journal Entries
- A. Debiting and Crediting Agreement
  - B. Assets, equity and liabilities accounts for the first entries

### **Module 3: Purchases and Expenses**

- 3.1 Revenue and expenditure or difference accounts
- 3.2 Expense accounting

### **Module 4: Sales and Revenue**

- 4.1 Revenue and Profit
- 4.2 Revenue Posting

### **Module 5: Property, plant and equipment and intangible assets**

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

### **Module 6: Core Funding**

- 6.1 Patrimony Net
- 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, internships, reports or projects, or others of a similar nature or objectives, may be carried out:

Directed Activity (AAD1): *individual exercise and through the online platform, consisting of a multiple-choice questionnaire with multiple options.*

Directed Activity (AAD2): *group exercise of 3 to 5 students, through which they must demonstrate the acquisition of the learning outcomes and competencies of the entire 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

<b>LEARNING ACTIVITIES</b>		
<b>In-Person Learning</b>	<b>Hours</b>	<b>Attendance %</b>
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%
<b>Online Learning</b>	<b>Hours</b>	<b>Attendance %</b>
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" 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%
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### 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%

*Restricciones y explicación de la ponderación: para poder hacer media con las ponderaciones anteriores será necesario obtener al menos una calificación de 5 en la prueba final.*

*Asimismo, será potestad del profesor solicitar y evaluar de nuevo las prácticas o trabajos escritos, si estos no han sido entregados en fecha, no han sido aprobados o se desea mejorar la nota obtenida en ambas convocatorias.*

*En todo caso, la superación de la materia está supeditada a aprobar las pruebas finales presenciales e individuales correspondientes.*

### **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**

##### **Marco normativo**

Real Decreto 1/2021, de 12 de enero, por el que se modifican el Plan General de Contabilidad aprobado por el Real Decreto 1514/2007, de 16 de noviembre; el Plan General de Contabilidad de Pequeñas y Medianas Empresas aprobado por el Real Decreto 1515/2007, de 16 de noviembre; las Normas para la Formulación de Cuentas Anuales Consolidadas aprobadas por el Real Decreto 1159/2010, de 17 de septiembre; y las normas de adaptación del Plan General de Contabilidad a las entidades sin fines lucrativos aprobadas por el Real Decreto 1491/2011, de 24 de octubre

Real Decreto 1514/2007, de 16 de noviembre, por el que se aprueba el Plan General de Contabilidad.

Real Decreto 1515/2007, de 16 de noviembre, por el que se aprueba el Plan General de Contabilidad de Pequeñas y Medianas Empresas y los criterios contables específicos para microempresas.

Real Decreto Legislativo 1/2010, de 2 de julio, por el que se aprueba el texto refundido de la Ley de Sociedades de Capital

##### **Bibliografía**

ALONSO PÉREZ, A. y POUSA SOTO, R. (2009): Casos prácticos del nuevo Plan General de Contabilidad. Editorial CEF 4ª edición.

AMADOR FERNÁNDEZ, S. y ROMANO APARICIO, J. (coordinadores) (2008): Manual del nuevo Plan General Contable. Editorial CEF 3ª edición.

BESTEIRO VARELA, M. A. y MAZARRÍN BORREGUERO, M. R. (2016): Contabilidad Financiera Superior I y II. Editorial Pirámide. 2ªEd.

CERVERA OLIVER, M., GONZÁLEZ GARCÍA, A., ROMANO APARICIO, J. (2022): Contabilidad Financiera. Editorial Centro de Estudios Financieros. 5ª Ed.

FERNÁNDEZ GONZÁLEZ FJ y ÁLVAREZ CARRIAZO JL (2011): Contabilidad de Sociedades. Editorial CEF

MUÑOZ MERCHANT, A. (2010): Introducción a la contabilidad. Ediciones Académicas 1ª edición.

MUÑOZ MERCHANT, A. (2010): Prácticas de introducción a la contabilidad. Ediciones Académicas 1ª edición.

RIVERO, J (2022): Supuestos de Contabilidad Financiera (Adaptado al RD 1/2021 de 12 de enero). Editorial EDISOFER 4ªEd.

SEBASTIAN CASTRO, F. y ROMANO APARICIO, J. (2008): Contabilidad de Instrumentos Financieros y Combinaciones de Negocios. Centro de Estudios Financieros