



Teaching Guide

Teaching Guide				
Identifying Data			2018/19	
Subject (*)	Advanced Accounting I		Code	611506004
Study programme	Mestrado Universitario en Contabilidade Superior e Auditoría de Contas (2013)			
Descriptors				
Cycle	Period	Year	Type	Credits
Official Master's Degree	1st four-month period	First	Obligatory	6
Language	Spanish			
Teaching method	Face-to-face			
Prerequisites				
Department	Empresa			
Coordinador	Palleiro Barbeito, Ricardo		E-mail	r.palleiro@udc.es
Lecturers	Gomez Rodriguez, Maria Luz		E-mail	luz.gomez@udc.es
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Web				
General description	Objetivos: Tiene por objeto profundizar en el conocimiento de los criterios de registro y valoración de los elementos de los estados financieros recogidos en la normativa de información financiera vigente para las empresas españolas, con especial referencia a cuestiones de interpretación de la norma, siguiendo la doctrina emanada de las consultas publicadas por el Instituto de Contabilidad y Auditoría de Cuentas y por otros entes emisores de normas, tanto nacionales como internacionales.			

Study programme competences

Code	Study programme competences
A1	To know the Spanish financial reporting standards
A2	To know the International Financial Reporting Standards.
A5	To know how to obtain an adequate understanding of the business of the audited entity, the sector in which it operates and the nature of its transactions.
A6	To know how to measure and analyze the origin of costs and income obtained by the audited entity.
A7	To know how to assess from the relevant records of financial information, the situation and foreseeable evolution of a company.
A9	To know how to document the procedures and accounting principles followed by the entity as well as the accounting systems used to record their transactions.
A12	Know how to obtain a reasonable basis of judgment on the individual and consolidated annual accounts and express an opinion regarding them in the audit report, in accordance with regulation in force.
B1	Adequate oral and written expression in the official languages.
B4	Acting as a respectful citizen according to democratic cultures and human rights and with a gender perspective.
B8	Valuing the importance of research, innovation and technological development for the socioeconomic and cultural progress of society.
B10	Critically assessing knowledge, technology and available information when facing problems.
B12	
C2	That students know how to apply the knowledge acquired and their ability to solve problems in new or unfamiliar environments within broader (or multidisciplinary) contexts related to their area of study.
C3	That students are able to integrate knowledge and face the complexity of making judgments based on information that, being incomplete or limited, includes reflections on social and ethical responsibilities linked to the application of their knowledge and judgments.
C4	That students know how to communicate their conclusions and the knowledge and ultimate reasons that sustain them to specialized and non-specialized audiences in a clear and unambiguous way.
C5	That students have the learning skills that allow them to continue studying in a way that will be largely self-directed or autonomous.
C8	Ethical and moral commitment to society, analyzed, in addition, from a solidarity perspective.
C9	Ability to solve problems.
C11	Development of a logical and creative critical spirit.



Learning outcomes			
Learning outcomes	Study programme competences		
Knowledge of the measurement and recognition criteria for the elements of the financial statements included in the current financial reporting regulation for Spanish companies.	AJ1 AJ2 AJ9	BJ10 BJ12	CJ5
Ability to interpret the legal norms related to the recognition and measurement of economic operations.	AJ1 AJ2 AJ9	BJ1 BJ10	CJ4 CJ5 CJ9 CJ11
Ability to apply the basic principles included in the conceptual framework, in order to decide about issues not expressly included in the standard.	AJ1 AJ2	BJ1 BJ4 BJ8 BJ12	CJ2 CJ3 CJ4 CJ5 CJ8 CJ9 CJ11
Ability to analyse the annual accounts.	AJ5 AJ6 AJ7 AJ12	BJ1 BJ4 BJ10	CJ4 CJ8 CJ11
Assess the events and operations to recognise and measure by making the principle of economic substance of the operation prevail over its legal form, in order to ensure the correct application of the principle of a fair image.	AJ1 AJ2	BJ4 BJ8	CJ8 CJ11

Contents	
Topic	Sub-topic
Marco conceptual de la contabilidad financiera: evolución histórica y estudio comparado. Normas de registro y valoración del Plan General de Contabilidad. Consultas publicadas por el Instituto de Contabilidad y Auditoría de Cuentas. Análisis subjetivo de la entidad. Características y entorno. Análisis descriptivo de la estructura patrimonial, los resultados y la situación financiera de la entidad. El uso de la información financiera en los mercados de capitales. Earnings management (gestión de resultados)	No se precisa mayor detalle.

Planning				
Methodologies / tests	Competencies	Ordinary class hours	Student's personal work hours	Total hours
Directed discussion	A1 A2 A5 A6 A7 A9 A12 B1 B4 B10 B12 B8 C2 C3 C4 C5 C8 C11	3	3	6
Guest lecture / keynote speech	A1 A2 A5 A6 A7 A9 A12 B4 B10 B8 C2 C3 C8 C11	25	25	50
Problem solving	A1 A2 A5 A6 A7 A9 A12 C2 C3 C4 C9 C11	10	40	50



Case study	A1 A2 A5 A6 A7 A9 A12 B1 B4 B10 B12 B8 C2 C3 C4 C5 C8 C9 C11	2	8	10
Oral presentation	A5 B1 B10 C2 C3 C4	4	16	20
Mixed objective/subjective test	A1 A2 A6 A7 A9 A12 B1 C2 C3 C4 C9	2	8	10
Document analysis	A1 A2 A7 A9 A12 B10 B12 B8 C5	1	2	3
Personalized attention		1	0	1
(*)The information in the planning table is for guidance only and does not take into account the heterogeneity of the students.				

Methodologies	
Methodologies	Description
Directed discussion	Debates sobre cuestiones planteadas por el profesor.
Guest lecture / keynote speech	Explicaciones teóricas y prácticas del temario de la asignatura.
Problem solving	Supuestos prácticos sobre el temario de la asignatura.
Case study	Análisis y resolución de un problema basado en una empresa real.
Oral presentation	Exposición de un caso.
Mixed objective/subjective test	Examen teórico-práctico sobre el contenido de la asignatura.
Document analysis	Análisis de fuentes documentales de carácter normativo y doctrinal

Personalized attention	
Methodologies	Description
Case study	<p>Tutorials to help solve problems.</p> <p>Students with recognition of part-time dedication and academic exemption of attendance: at the beginning of the course, they will receive a specific schedule of tutoring compatible with their dedication will be agreed. Those students shall contact the teacher in the first ten days of the semester in which the subject is taught, in order to set the aforementioned calendar.</p>

Assessment			
Methodologies	Competencies	Description	Qualification
Problem solving	A1 A2 A5 A6 A7 A9 A12 C2 C3 C4 C9 C11	Resolución de ejercicios prácticos planteados en el aula.	10
Case study	A1 A2 A5 A6 A7 A9 A12 B1 B4 B10 B12 B8 C2 C3 C4 C5 C8 C9 C11	Resolución de un caso, individual o en grupo, planteado por el profesor.	30
Oral presentation	A5 B1 B10 C2 C3 C4	Presentación oral, individual o en grupo, de un caso.	10
Mixed objective/subjective test	A1 A2 A6 A7 A9 A12 B1 C2 C3 C4 C9	Examen teórico-práctico del contenido de la asignatura.	50

Assessment comments



The continuous evaluation will represent 50% of the total grades. The remaining 50% will correspond to the grade of the test to be done about all the content of the subject in the period of official exams that follow the end of the classes of the semester.

On the July opportunity, the same criteria will apply. In this regard, the teacher may propose additional tasks that allow the student to improve the rating of their continuous assessment.

For the continuous evaluation, within the case study section (30% of the subject's grade), the students will perform a work of accounting for the operations of a real company. 20% corresponds to the assessment made by the teacher about tasks performed in class. The points to evaluate in this section will be: attendance to class, resolution of exercises and oral interventions of the students.

Students with recognition of part-time dedication and academic exemption of attendance exemption:

Except for the dates approved in the Faculty Board, as far as the mixed test or exams is concerned, for the remaining tests, a specific calendar of dates compatible with their dedication will be agreed upon at the beginning of the course, which is why said students must contact with the teacher in the first ten days of the semester in which the subject is taught, in order to set the aforementioned calendar. The tests will have the same format as for full-time students.

In the event that the student is granted an opportunity for "advanced evaluation", and only in this case, to pass the subject, the student must pass a mixed oral and / or written test aimed at evaluating all competencies and content of the subject.

Qualification of not presented. Corresponds to students, when only participate in evaluation activities that have a weight of no more than 20% on the final qualification, regardless of the grade obtained.

Sources of information

Basic	<ul style="list-style-type: none"> - España, Legislación (2007). Real Decreto 1514/2007, de 16 de noviembre, por el que se aprueba el Plan General de Contabilidad. - España, Legislación (2010). Real Decreto 1159/2010, de 17 de septiembre, por el que se aprueban las Normas para la Formulación de Cuentas Anuales Consolidadas y se modifica el Plan General de Contabilidad aprobado por Real Decre. - Resoluciones publicadas por el ICAC en desarrollo del PGC. DIRECCIONES DE INTERNET RELEVANTES: http://www.icac.meh.es http://www.cnmv.es http://www.aeca.es- Resoluciones publicadas por el ICAC en desarrollo del PGC. DIRECCIONES DE INTERNET RELEVANTES: http://www.icac.meh.es http://www.cnmv.es http://www.aeca.es
Complementary	<ul style="list-style-type: none"> - GONZÁLEZ PASCUAL, J. (2009). Análisis de la empresa a través de su información económico-financiera. Fundamentos teóricos y aplicaciones. Madrid: Pirámide - García Osma, Gill de Albornoz Noguea y Gisbert Clemente (2005). La investigación sobre earnings management. Revista Española de Financiación y Contabilidad, 34 (127): 1001-1033. . Madrid: AECA - Herrador Alcaide, Teresa (2008). Contabilidad financiera superior: teoría y práctica. Madrid: Ediciones Académicas - (). .

Recommendations

Subjects that it is recommended to have taken before

Subjects that are recommended to be taken simultaneously

Subjects that continue the syllabus



Special Sectors Accounting/611506006

Advanced Accounting II/611506007

Other comments

(*)The teaching guide is the document in which the URV publishes the information about all its courses. It is a public document and cannot be modified. Only in exceptional cases can it be revised by the competent agent or duly revised so that it is in line with current legislation.