



## Teaching Guide

| Teaching Guide           |                                                                                                                                                                                                                                                                                                                                                          |        |                                 |           |
|--------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|---------------------------------|-----------|
| Identifying Data         |                                                                                                                                                                                                                                                                                                                                                          |        |                                 | 2020/21   |
| Subject (*)              | Special Sectors Accounting                                                                                                                                                                                                                                                                                                                               |        | Code                            | 611506006 |
| Study programme          | Mestrado Universitario en Contabilidade Superior e Auditoría de Contas (2013)                                                                                                                                                                                                                                                                            |        |                                 |           |
| Descriptors              |                                                                                                                                                                                                                                                                                                                                                          |        |                                 |           |
| Cycle                    | Period                                                                                                                                                                                                                                                                                                                                                   | Year   | Type                            | Credits   |
| Official Master's Degree | 2nd four-month period                                                                                                                                                                                                                                                                                                                                    | First  | Obligatory                      | 6         |
| Language                 | Spanish                                                                                                                                                                                                                                                                                                                                                  |        |                                 |           |
| Teaching method          | Face-to-face                                                                                                                                                                                                                                                                                                                                             |        |                                 |           |
| Prerequisites            |                                                                                                                                                                                                                                                                                                                                                          |        |                                 |           |
| Department               | Empresa                                                                                                                                                                                                                                                                                                                                                  |        |                                 |           |
| Coordinador              | González García, Isaías                                                                                                                                                                                                                                                                                                                                  | E-mail | isaias.gonzalezg@udc.es         |           |
| Lecturers                | Andrade Calvo, José Manuel                                                                                                                                                                                                                                                                                                                               | E-mail | j.manuel.andrade@udc.es         |           |
|                          | González García, Isaías                                                                                                                                                                                                                                                                                                                                  |        | isaias.gonzalezg@udc.es         |           |
|                          | Rodríguez Sánchez, Carlos Enrique                                                                                                                                                                                                                                                                                                                        |        | carlos.rodriguez.sanchez@udc.es |           |
| Web                      |                                                                                                                                                                                                                                                                                                                                                          |        |                                 |           |
| General description      | Aims:<br><br>it has by object to learn the financial information standards of specific sectors, such as those applicable to the financial entities and of insurances companies, the non-lucrative entities and other sectorial norms not treated in other subjects, as the financial information standards of the public sector.                         |        |                                 |           |
| Contingency plan         | 1. Modifications to the contents<br><br>2. Methodologies<br>*Teaching methodologies that are maintained<br><br>*Teaching methodologies that are modified<br><br>3. Mechanisms for personalized attention to students<br><br>4. Modifications in the evaluation<br><br>*Evaluation observations:<br><br>5. Modifications to the bibliography or webgraphy |        |                                 |           |

## 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 |                           |                                  |
| Know the financial reporting regulation of specific industries, such as those applicable to financial and insurance entities, non-profit entities and other industry-specific regulations not addressed in other subjects. | AJ1<br>AJ2<br>AJ9           |                           | CJ5<br>CJ8<br>CJ11               |
| Know the financial reporting regulation of the public sector.                                                                                                                                                              | AJ5<br>AJ6<br>AJ7<br>AJ12   |                           | CJ9                              |
| Ability to interpret industry-specific financial reporting standards, in order to correctly analyse the financial statements of the entities affected by these specific regulatory frameworks.                             | AJ5<br>AJ6<br>AJ7<br>AJ12   | BJ1<br>BJ10<br>BJ12       | CJ2<br>CJ3<br>CJ4<br>CJ9         |
| Assess the particularities of the entities subject to specific financial reporting standards, which justify a different treatment of the representation and communication of their operations.                             |                             | BJ1<br>BJ4<br>BJ8<br>BJ10 | CJ2<br>CJ3<br>CJ4<br>CJ8<br>CJ11 |

| Contents                                                                                                                                                                                                                                                                                                        |                                                         |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------|
| Topic                                                                                                                                                                                                                                                                                                           | Sub-topic                                               |
| Financial reporting standards of financial institutions and insurance companies.<br>Financial reporting standards of non-profit entities.<br>Financial reporting standards of Governmental departments<br>Other industry-specific financial reporting standards.<br>Accounting topics in filing for bankruptcy. | Sub-topic details will be disclosed during the lessons. |

| Planning              |              |                      |                               |             |
|-----------------------|--------------|----------------------|-------------------------------|-------------|
| Methodologies / tests | Competencies | Ordinary class hours | Student?s personal work hours | Total hours |



|                                 |                                                                    |    |    |    |
|---------------------------------|--------------------------------------------------------------------|----|----|----|
| Directed discussion             | A1 A2 A5 A6 A7 A9<br>A12 B1 B4 B10 B12<br>B8 C2 C3 C4 C5 C8<br>C11 | 4  | 4  | 8  |
| Problem solving                 | A1 A2 A5 A6 A7 A9<br>A12 C2 C3 C4 C9<br>C11                        | 14 | 56 | 70 |
| Mixed objective/subjective test | A1 A2 A6 A7 A9 A12<br>B1 C2 C3 C4 C9                               | 3  | 15 | 18 |
| Guest lecture / keynote speech  | A1 A2 A5 A6 A7 A9<br>A12 B4 B10 B8 C2<br>C3 C8 C11                 | 25 | 25 | 50 |
| Document analysis               | A1 A2 A7 A9 A12 B10<br>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 cuestións formuladas polo profesor.                  |
| Problem solving                 | Suposicións prácticas sobre o programa da materia.                 |
| Mixed objective/subjective test | Exame teórico-práctico sobre o contido da materia.                 |
| Guest lecture / keynote speech  | Explicacións teóricas e prácticas do programa da materia.          |
| Document analysis               | Análise de fontes documentais de carácter normativo e doutrinario. |

| Personalized attention |                                                                                                                                                                                                                                                                                                                                                                                                                    |
|------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Methodologies          | Description                                                                                                                                                                                                                                                                                                                                                                                                        |
| Problem solving        | <p>Tutorials to help solve problems.</p> <p>For students with recognition of part-time dedication and academic exemption of attendance, at the beginning of the course a specific schedule of tutoring compatible with their dedication will be agreed. Students should 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<br>A12 C2 C3 C4 C9<br>C11 | Resolution of practical exercises proposed in the classroom.     | 50            |
| Mixed objective/subjective test | A1 A2 A6 A7 A9 A12<br>B1 C2 C3 C4 C9        | Theoretical-practical examination of the content of the subject. | 50            |

| Assessment comments |
|---------------------|
|---------------------|



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

For evaluation purposes, the subject is divided into the following parts:

- Bank Accounting and insurance entities.
- Accounting topics of bankruptcy proceedings.
- Accounting of non-profit entities.
- Public accounting.

The weighting of each part, both in the continuous evaluation and in the final test, will correspond to the percentage of teaching hours of each part.

Without prejudice to other evaluation tests that can be performed continuously, for the continuous evaluation of each of the parties, the teacher may perform a final test, which will take place immediately after completing the delivery of the agenda for that part. Alternatively, a partial discharge examination may be scheduled at the end of the delivery of the first two parts of the subject.

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.

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

|              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|--------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Basic</b> | <ul style="list-style-type: none"><li>- Pérez Ramírez, Jorge (Coordinador) (2018). Banca y Seguros. Capital y Contabilidad. Madrid: Marcial Pons</li><li>- España. Legislación (2016). Real Decreto 1491/2011, de 24 de octubre, por el que se aprueban las normas de adaptación del Plan General de Contabilidad a las entidades sin fines lucrativos y el modelo de plan de actuación de las .</li><li>- ROMANO APARICIO, Javier (2018). Manual Contable de entidades no lucrativas.. Madrid: CEF (3ª edición)</li><li>- España. Legislación (2010). Orden EHA/1037/2010, de 13 de abril, por la que se aprueba el Plan General de Contabilidad Pública. <a href="https://www.boe.es/buscar/pdf/2010/BOE-A-2010-6710-consolidado.pdf">https://www.boe.es/buscar/pdf/2010/BOE-A-2010-6710-consolidado.pdf</a>.</li><li>- España, Legislación (2013). Instrucciones de Contabilidad de la Administración Local 2013 <a href="https://www.boe.es/diario_boe/txt.php?id=BOE-A-2013-10268">https://www.boe.es/diario_boe/txt.php?id=BOE-A-2013-10268</a> <a href="https://www.boe.es/buscar/doc.php?id=BOE-A-2013-10269">https://www.boe.es/buscar/doc.php?id=BOE-A-2013-10269</a>.</li></ul> <p>DIRECCIONES DE INTERNET RELEVANTES: <a href="http://www.icac.meh.es">http://www.icac.meh.es</a> <a href="http://www.cnmv.es">http://www.cnmv.es</a> <a href="http://www.aeca.es">http://www.aeca.es</a></p> <p>DIRECCIONES DE INTERNET RELEVANTES: <a href="http://www.icac.meh.es">http://www.icac.meh.es</a> <a href="http://www.cnmv.es">http://www.cnmv.es</a> <a href="http://www.aeca.es">http://www.aeca.es</a></p> |
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|----------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Complementary</b> | <ul style="list-style-type: none"><li>- PÉREZ RAMÍREZ, Jorge (2009). Banca y contabilidad. Historia, instituciones, riesgos y normas internacionales IFRS. Madrid. Marcial Pons</li><li>- Fernández González, Fernando Javier. (2008). Contabilidad especial : (UTE, AIE, CB, cooperativas, concurso y otros sujetos contables). Madrid: CEF</li><li>- ROMANO APARICIO, Javier (2013). Manual Contable de entidades no lucrativas. Madrid. CEF</li><li>- Labeaga Azcona, Jose Maria; Gutiérrez Gilsanz, Ignacio (Dirección) (2011). Manual de contabilidad pública: Plan General de Contabilidad Pública 2010. Instituto de Estudios Fiscales (IEF)</li><li>- Lourdes Torres Pradas, Vicente Pina Martínez (2014). Manual de contabilidad pública. Adaptado al Plan de Cuentas de la Administración local. Madrid: CEF (7ª Edición)</li></ul> |
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## Recommendations

### Subjects that it is recommended to have taken before

Advanced Accounting I/611506004

International Financial Reporting Standards/611506005

### Subjects that are recommended to be taken simultaneously

Advanced Accounting II/611506007

### Subjects that continue the syllabus

### 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.