



## Teaching Guide

Identifying Data					2023/24
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	Rodríguez Sánchez, Carlos Enrique	E-mail	carlos.rodriguez.sanchez@udc.es		
Lecturers	Rodríguez Sánchez, Carlos Enrique	E-mail	carlos.rodriguez.sanchez@udc.es		
Web					
General description	Objectives: Its purpose is to deepen the knowledge of the criteria for recording and assessing the elements of the financial statements included in the current financial information regulations for Spanish companies, with special reference to questions of interpretation of the standard, following the doctrine emanating from the consultations published by the Institute of Accounting and Audit of Accounts and by other entities that issue norms, both national and international.				

## 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	
C1	Possess and understand knowledge that provides a basis or opportunity to be original in the development and / or application of ideas, often in a research context.
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.	AJ2 AJ7 AJ9		
Ability to interpret the legal norms related to the recognition and measurement of economic operations.	AJ2 AJ6 AJ12		
Ability to apply the basic principles included in the conceptual framework, in order to decide about issues not expressly included in the standard.		BJ10	CJ2 CJ3 CJ4 CJ5 CJ9 CJ11
Ability to analyse the annual accounts.	AJ1 AJ5	BJ1 BJ4 BJ10 BJ12	CJ2 CJ3 CJ4 CJ5 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.		BJ8	CJ1 CJ2 CJ3 CJ4 CJ8

Contents	
Topic	Sub-topic
Marco conceptual da contabilidade financeira: evolución histórica e estudo comparativo. Normas de rexistro e valoración do Plan Xeral de Contabilidade. Consultas publicadas polo Instituto de Contabilidade e Auditoría de Contas. Análise subxectiva da entidade. Características e ambiente. Análise descritiva da estrutura patrimonial, dos resultados e da situación financeira da entidade. O uso de información financeira nos mercados de capitais. Xestión de beneficios (xestión de resultados)	Non se precisa maior 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 C1 C2 C3 C4 C9 C11	10	40	50



Case study	A1 A2 A5 A6 A7 A9 A12 B1 B4 B10 B12 B8 C1 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 cuestións formuladas polo profesor.
Guest lecture / keynote speech	Explicacións teóricas e prácticas do programa da materia.
Problem solving	Suposicións prácticas sobre o programa da materia.
Case study	Análise e resolución dun problema baseado nunha empresa real.
Oral presentation	Exposición dun caso.
Mixed objective/subjective test	Exame teórico-práctico sobre o contido da materia.
Document analysis	Análise de fontes documentais de carácter normativo e doutrinario

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 C1 C2 C3 C4 C9 C11	Resolution of practical exercises proposed in the classroom.	10
Case study	A1 A2 A5 A6 A7 A9 A12 B1 B4 B10 B12 B8 C1 C2 C3 C4 C5 C8 C9 C11	Resolution of a case, individually or in a group, proposed by the professor.	30
Oral presentation	A5 B1 B10 C2 C3 C4	Oral, individual or group presentation of a case.	10
Mixed objective/subjective test	A1 A2 A6 A7 A9 A12 B1 C2 C3 C4 C9	Theoretical-practical examination of the content of the subject.	50

Assessment comments
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## A) ASSESSMENT

### RULES:

#### 1. Evaluation

conditions: It is forbidden to access the exam room with any device that allows communication with the outside and/or storage of information.

The student will be graded with failing grade (numerical grade 0) in the corresponding convocatory and both in the first and in the second opportunities.

If needed, the mark in the first opportunity act will be altered

#### 2. Student

identification: The student must prove her identity in accordance with current regulations.

## B) TYPES OF

### QUALIFICATION:

#### 1. Rating of

not presented: Corresponds to the student, when he only participates in evaluation activities that have a weighting of less than 20% of the final grade, regardless of the grade achieved.

#### 2. Students

with recognition of part-time dedication and academic waiver of attendance exemption: Except for the dates approved by the Faculty Board for the final mixed test, a specific calendar of compatible dates will be agreed upon at the beginning of the course for the remaining tests. with their dedication, which is why said students must contact 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.

## C) ASSESSMENT

### OPPORTUNITIES:

#### 1. First

opportunity: the evaluation criteria previously indicated in this section will be applied.

#### 2. Second

opportunity: as long as the attendance requirement indicated in point 4 is met, the highest grade will prevail between the weighted average grade between continuous evaluation (50%) and final mixed test (50%) and the grade obtained in the final mixed test. Otherwise, the evaluation criteria of the first opportunity will be maintained.

#### 3. Advanced

call: The evaluation conditions of the advanced opportunity (art. 19 of the Norms of Assessment, Review and Claims of Qualifications of Grao Studies and University Masters) will be specific to this opportunity. This will be evaluated by means of a mixed oral and/or written test that assesses all the contents and skills of the subject and that will account for 100% of the final grade.

#### 4. Other

observations: Continuous assessment will represent 50% of the total grade, so class attendance is mandatory for students without academic exemption from attendance exemption or recognition of part-time dedication.

In continuous

evaluation, case studies and problem solving can be carried out during the course of the classes and without the need for prior notice. All this requires active class participation by the student and an updated study of the material

provided, so that the teacher can assess aspects such as the resolution of exercises and the oral interventions of the students.

The remaining

50% will correspond to the grade of the final mixed test to be taken on all the content of the subject in the official exam period that follows the end of the semester classes.



## Sources of information

<b>Basic</b>	<ul style="list-style-type: none"><li>- España, Legislación (2016). Real Decreto 1514/2007, de 16 de noviembre, por el que se aprueba el Plan General de Contabilidad.</li><li>- España, Legislación (2016). 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.</li><li>- Resoluciones publicadas por el ICAC en desarrollo del PGC. 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> - Resoluciones publicadas por el ICAC en desarrollo del PGC. 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></li></ul>
<b>Complementary</b>	<ul style="list-style-type: none"><li>- GONZÁLEZ PASCUAL, J. (2016). Análisis de la empresa a través de su información económico-financiera. Fundamentos teóricos y aplicaciones. Madrid: Pirámide</li><li>- García Osmá, Gill de Albornoz Nogueira y Gisbert Clemente (2005). La investigación sobre earnings management. Revista Española de Financiación y Contabilidad, 34 (127): 1001-1033. . Madrid: AECA</li><li>- Herrador Alcaide, Teresa (2019). Contabilidad financiera avanzada. Madrid: Editorial Sanz y Torres</li><li>- Mora Lavandera, Agustín (2015). Resoluciones del ICAC de desarrollo del Plan General de Contabilidad Estudio completo con casos prácticos. Pamplona: Lex Nova</li></ul> <p>&lt;br&gt;</p>

## 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.