



## Teaching Guide

| Teaching Guide           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |        |                      |           |
|--------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|----------------------|-----------|
| Identifying Data         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |        |                      | 2019/20   |
| 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              | Ruiz Lamas, Fernando                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | E-mail | fernando.ruiz@udc.es |           |
| Lecturers                | Ruiz Lamas, Fernando                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | E-mail | fernando.ruiz@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<br>AJ7<br>AJ9           |                            |                                         |
| Ability to interpret the legal norms related to the recognition and measurement of economic operations.                                                                                                                            | AJ2<br>AJ6<br>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<br>CJ3<br>CJ4<br>CJ5<br>CJ9<br>CJ11 |
| Ability to analyse the annual accounts.                                                                                                                                                                                            | AJ1<br>AJ5                  | BJ1<br>BJ4<br>BJ10<br>BJ12 | CJ2<br>CJ3<br>CJ4<br>CJ5<br>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<br>CJ2<br>CJ3<br>CJ4<br>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<br>A12 B1 B4 B10 B12<br>B8 C2 C3 C4 C5 C8<br>C11 | 3                    | 3                             | 6           |
| Guest lecture / keynote speech | A1 A2 A5 A6 A7 A9<br>A12 B4 B10 B8 C2<br>C3 C8 C11                 | 25                   | 25                            | 50          |
| Problem solving                | A1 A2 A5 A6 A7 A9<br>A12 C2 C3 C4 C9<br>C11                        | 10                   | 40                            | 50          |



|                                                                                                                                 |                                                                       |   |    |    |
|---------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------|---|----|----|
| Case study                                                                                                                      | A1 A2 A5 A6 A7 A9<br>A12 B1 B4 B10 B12<br>B8 C2 C3 C4 C5 C8<br>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<br>B1 C2 C3 C4 C9                                  | 2 | 8  | 10 |
| 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.                 |
| Guest lecture /<br>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<br>objective/subjective<br>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<br>A12 C2 C3 C4 C9<br>C11                           | Resolution of practical exercises proposed in the classroom.                 | 10            |
| Case study                            | A1 A2 A5 A6 A7 A9<br>A12 B1 B4 B10 B12<br>B8 C2 C3 C4 C5 C8<br>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<br>objective/subjective<br>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 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 assessment, 20% of the grades corresponds to Problem solving and Oral presentation, and it will refer to tasks performed in class. The marks to evaluate this section will relate to attendance to class, resolution of exercises and oral interventions by 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 the teacher in the first ten days of the term 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>- 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. (2009). Análisis de la empresa a través de su información económico-financiera. Fundamentos teóricos y aplicaciones. Madrid: Pirámide</li> <li>- García Osma, Gill de Albornoz Noguey 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 (2008). Contabilidad financiera superior: teoría y práctica. Madrid: Ediciones Académicas</li> <li>- (). .</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                             |

## 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.