



UNIVERSIDAD DE CASTILLA - LA MANCHA

GUÍA DOCENTE

1. General information

Course: FINANCIAL AND BUSINESS ACCOUNTING

Type: CORE COURSE

Degree: 317 - UNDERGRADUATE DEGREE IN BUSINESS MANAGEMENT AND ADMINISTRATION (AB)

Center: 5 - FACULTY OF ECONOMICS AND BUSINESS

Year: 2

Main language: Spanish

Use of additional languages:

Web site:

Code: 54314

ECTS credits: 6

Academic year: 2023-24

Group(s): 12 13

Duration: First semester

Second language: English

English Friendly: Y

Bilingual: N

Lecturer: ROSA MARÍA CAÑEVERAS PEREA - Group(s): 13				
Building/Office	Department	Phone number	Email	Office hours
Fac. Económicas - 2.12	ADMINISTRACIÓN DE EMPRESAS		Rosa.Canaveras@uclm.es	
Lecturer: JOSE LUIS MORENO GONZALEZ - Group(s): 12 13				
Building/Office	Department	Phone number	Email	Office hours
Facultad de CC. Econ. y Empr. - 2.12	ADMINISTRACIÓN DE EMPRESAS	2190	jluismoreno@uclm.es	

2. Pre-Requisites

For the Financial and Business Accounting course, it is not necessary to fulfill any prerequisite. However, the subject matter of this course is based on the knowledge acquired in the General Accounting course and, therefore, this knowledge is necessary to obtain an adequate achievement in this course.

3. Justification in the curriculum, relation to other subjects and to the profession

The Financial and Business Accounting course is taught during the first semester of the second year of the Degree in Business Administration and Management.

The objective of the course is twofold: on the one hand, it completes the knowledge acquired in the General Accounting course by means of a general and integrating vision of all of them, dealing with all the information in a global way in order to prepare accounting statements adapted to the current legal regulations and that allow decision making both for the Administrators of the company and for any other external agent interested in the company. On the other hand, atypical situations that may occur in a company, such as business combinations or insolvency situations, are also studied.

This subject is the conclusion of the study of Financial or General Accounting, which will serve the student as a basis for other subjects such as Accounting Analysis or Consolidation of Financial Statements. In addition, the knowledge acquired will be fundamental in the training of undergraduate students, since the financial statements prepared by Financial Accounting are the vehicle for the transmission of financial and equity information of the company to the outside world.

It is a fundamental subject for the professional development as Economist of the company branch, Financial Advisor, Auditor, Consultant, Inspector and Controller of the General Administration.

4. Degree competences achieved in this course

Course competences

Code	Description
E05	Develop the ability to analyze any information on the situation and possible development of a company and transform it into a business opportunity.
E08	Ability to produce financial information, relevant to the decision-making process.
E09	Ability to carry out a financial evaluation of the different assets of a company at different points in time and at different levels of risk.
G02	Ability to understand the ethical responsibility and the code of ethics of professionals working in the field of economics. To know and apply the legislation and recognition of human rights and questions of gender equality.
G04	Ability to use and develop information and communication technologies and to apply them to the corresponding business department by using specific programmes for these business areas.
G05	Capacity for teamwork, to lead, direct, plan and supervise multidisciplinary and multicultural teams in both national and international environments so as to create synergies which benefit organisations.

5. Objectives or Learning Outcomes

Course learning outcomes

Description

Assume social and ethical responsibilities in business decision-making.

Search for information in order to analyze it, interpret its meaning, synthesize it and communicate it to others.

Know/learn the regulations and the accounting systems which lead to the obtaining, analysis and interpretation of a business's internal and external information, and that are needed by different users: investors, shareholders, executives, clients, employees, government, etc.- in order to make decisions related to the business.

Work out problems in creative and innovative ways.

Additional outcomes

Listening, negotiating, persuading and defending arguments orally or in writing.

6. Units / Contents

Unit 1: Investment and financing operations

Unit 2: Annual accounts and other financial statements

Unit 3: Business operations

Unit 4: Statutory amendments, capital increases and reductions

Unit 5: Transformation, dissolution and liquidation of business
Unit 6: Business combinations

7. Activities, Units/Modules and Methodology							
Training Activity	Methodology	Related Competences (only degrees before RD 822/2021)	ECTS	Hours	As	Com	Description
Class Attendance (theory) [ON-SITE]	Lectures	E05 E08 E09 G04	1.33	33.25	N	-	The fundamental contents of the programme will be explained
Class Attendance (practical) [ON-SITE]	Problem solving and exercises	E05 E08 E09 G04	0.67	16.75	Y	Y	Case studies will be carried out with practical cases in order to clarify the main concepts and rules that have been previously explained in the theoretical classes
Workshops or seminars [ON-SITE]	Workshops and Seminars	E05 E08 E09 G02 G04 G05	0.1	2.5	Y	N	Case studies with practical cases will be carried out in order to clarify the main concepts and rules that have been previously exposed in the theoretical classes
Other off-site activity [OFF-SITE]	Workshops and Seminars	E05 E08 E09 G02 G04 G05	0.9	22.5	N	-	Autonomous work carried out by the student for the preparation and use of the specific seminars and lectures
Field work [ON-SITE]	Other Methodologies	E05 E08 E09 G02 G04 G05	0.1	2.5	Y	N	Field work will be carried out
Other off-site activity [OFF-SITE]	Other Methodologies	E05 E08 E09 G02 G04 G05	0.9	22.5	N	-	Autonomous work carried out by the student for the preparation, use and passing of the real cases carried out under the supervision of the lecturer
Other off-site activity [OFF-SITE]	Combination of methods	E05 E08 E09	1	25	N	-	Autonomous work carried out by the student for the preparation and use of the theoretical classes and the preparation and resolution of practical cases
Final test [ON-SITE]	Assessment tests	E05 E08 E09	0.2	5	Y	Y	Progress test, partial or final, carried out to evaluate the theoretical and practical knowledge acquired
Study and Exam Preparation [OFF-SITE]	Self-study	E05 E08 E09	0.8	20	N	-	Autonomous work carried out by the student for the preparation and use of the theoretical and practical classes and preparation of the evaluation tests
Total:			6	150			
Total credits of in-class work: 2.4			Total class time hours: 60				
Total credits of out of class work: 3.6			Total hours of out of class work: 90				

As: Assessable training activity

Com: Training activity of compulsory overcoming (It will be essential to overcome both continuous and non-continuous assessment).

8. Evaluation criteria and Grading System			
Evaluation System	Continuous assessment	Non-continuous evaluation*	Description
Test	70.00%	100.00%	Final, partial or progress test. Theoretical-practical content exam. This percentage can be obtained through the completion of progress tests or partial tests and the completion of a final test.
Assessment of problem solving and/or case studies	30.00%	0.00%	Corresponds to the evaluation of field work, seminars, conferences and resolution of practical cases.
Total:	100.00%	100.00%	

According to art. 4 of the UCLM Student Evaluation Regulations, it must be provided to students who cannot regularly attend face-to-face training activities the passing of the subject, having the right (art. 12.2) to be globally graded, in 2 annual calls per subject, an ordinary and an extraordinary one (evaluating 100% of the competences).

Evaluation criteria for the final exam:
Continuous assessment:

Completion of field work (30%) and test (70%).

Regarding evaluation in case of illness or other special circumstances (extenuating rules) see article 6 of the Student Evaluation Regulations of the University of Castilla-La Mancha.

Non-continuous evaluation:

The final exam will consist of two parts: a theoretical part and a practical part. This test will represent 100% of the grade of the course. According to section b of point 4.2. of the Student Regulations of 2022, any student may change to the non-continuous evaluation mode, by the procedure established by the professor, provided that he/she has not participated during the period of classes in evaluable activities that together account for at least 50% of the total evaluation of the subject. If a student has reached this 50% of evaluable activities or if, in any case, the class period has ended, he/she will be considered in continuous evaluation without the possibility of changing the evaluation modality.

Regarding the evaluation in case of illness or other special circumstances (extenuating rules) see article 6 of the Student Evaluation Regulations of the University of Castilla-La Mancha.

Specifications for the resit/retake exam:

Students who have not passed the course in the ordinary call, must take the extraordinary call, which will represent 100% of the grade of the course. In this call, the evaluation will consist of a theoretical-practical test to ensure that the appropriate competencies of the subject are achieved.

9. Assignments, course calendar and important dates	
Not related to the syllabus/contents	
Hours	hours
General comments about the planning: We consider that it is not convenient to plan each of the subjects by hours, since the time commitment will depend on the difficulty of the subject and the student's performance in the course.	

10. Bibliography and Sources					
Author(s)	Title/Link	Publishing house	City	ISBN	Year Description
	Real Decreto 1159/2010, de 17 de septiembre, por el que aprueban las Normas para la Formulación de las Cuentas Anuales Consolidadas y se modifica el Plan General de Contabilidad aprobado por Real Decreto 1514/2007				2010
	Ley 11/2018, de 28 de diciembre, por la que se modifica el Código de Comercio, el texto refundido de la Ley de Sociedades de Capital aprobado por el Real Decreto Legislativo 1/2010, de 2 de julio, y la Ley 22/2015, de 20 de julio, de Auditoría de Cuentas, en materia de información no financiera y diversidad. https://www.boe.es/boe/dias/2018/12/29/pdfs/BOE-A-2018-17989.pdf				2018
Archel Domenech, P., Lizarraga Dallo, F. y Sánchez Alegrías, S.	Estados Contables: elaboración, análisis e interpretación.	Pirámide	Madrid	9788436823899	2018
Besteiro Varela, María Avelina Besteiros Varela, María Avelina; Sánchez Arroyo, Gil	Contabilidad financiera superior : contabilidad de sociedad	Pirámide	Madrid	978-84-368-2345-5	2015
Besteiro Varela, María Avelina; Sánchez Arroyo, Gil	Contabilidad financiera y de sociedades I (7ª ED.)	Pirámide	Madrid	9788436817645	2003
Nevado, D; Alonso, I.; Muñoz, A. y Nuñez, M.	Ejercicios Prácticos de Contabilidad Financiera y de Sociedades.	Ed. Thomson Reuters.	Madrid	9788447031931	2009
Omeñaca García, Jesús.	Supuestos prácticos de Contabilidad financiera y de sociedades.	Ediciones Deusto.	Bilbao	9788423426164	2017
Sebastián Castro, Francisco y Romano Aparicio, Javier	Contabilidad de Instrumentos Financieros y Combinaciones de Negocios. 150 supuestos prácticos.	CEF	Madrid		2008
	Plan General de Contabilidad 2007				
	Resolución de 22 de mayo de 2019, de la Dirección General de los Registros y del Notariado, por la que se modifican los Anexos I, II y III de la Orden JUS/319/2018, de 21 de marzo, por la que se aprueban los nuevos modelos para la presentación en el Registro Mercantil de las cuentas anuales de los sujetos obligados a su publicación. https://www.boe.es/diario_boe/txt.php?id=BOE-A-2019-7682				2019
	Real Decreto 602/2016, de 2 de diciembre, 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. http://www.icac.meh.es/Documentos/Contabilidad/1.Nacional/04.Reales%20Decretos/04.RD%20602-2016/1.RD%20602-2016-boe.pdf				2016
Tejada, A.; Pérez, R.; Ramírez, Y.; González, R.; Sánchez, M.P.; Tejedo, Manuel práctico de Contabilidad		Pirámide	Madrid		2017
F.; Baidez, A.; González, J.; Moreno, J.L.; Pontones, C.					
	Anteproyecto de Ley por la que se modifica el texto refundido de la Ley de Sociedades de Capital, aprobado por el Real Decreto Legislativo 1/2010, de 2 de julio, y otras normas financieras, para adaptarlas a la Directiva (UE) 2017/828 del Parlamento Europeo y del Consejo, de 17 de mayo de 2017, por la que se modifica la Directiva 2007/36/CE en lo que respecta al fomento de la implicación a largo plazo de los accionistas http://www.mineco.gob.es/stfls/mineco/ministerio/participacion_publica/audiencia/ficheros/ECO_TES_190524_AP_APL_fomento_implicacion_largo_accionistas.pdf				2019
	Resolución de 22 de mayo de 2019, de la Dirección General de los Registros y del Notariado, por la que se aprueba el nuevo modelo para la presentación en el Registro Mercantil de las cuentas anuales consolidadas de los sujetos obligados a su publicación. https://www.boe.es/boe/dias/2019/05/24/pdfs/BOE-A-2019-7681.pdf				2019
	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. BOE N°. 26, de 30 de enero de 2021 Disponible en: https://www.boe.es/boe/dias/2021/01/30/pdfs/BOE-A-2021-1350.pdf				2021
Francis Lefebvre	Guía Rápida Reforma Contable 2021 (análisis práctico)	Francis Lefebvre			2021
Olías de Lima Heras, R. & Torvisco	Fundamentos de contabilidad de sociedades	Ediciones. Pirámide			2019

Manchón, B. Rivero Torre., P.; Santos Peñalver.; J.F.;				
Banegas Ochovo, R.; Manzanque Lizano, M. & Merino Madrid, E. Romano Aparicio, J.; Álvarez	Fundamentos del balance y estados complementarios. Con operaciones especiales	Ediciones Pirámide		2018
Carriazo, J.L. & Fernández González, F.J. Mora	Contabilidad de sociedades (3ª edición)	CEF		2020
Lavandera, A.	Contabilidad de Sociedades. Análisis y supuestos prácticos (2ª edición)	Editorial Aranzadi		2019
Francis Lefebvre	Memento Contable 2021	Francis Lefebvre		2020
Pablo Artel Domench... (et al.)	Estados Contables: elaboración, análisis e interpretación (adaptado al Real Decreto 1/2021). 7ª Edición	Pirámide Madrid	978-84-368- 4606-5	2022