

## Guía docente / *Course Syllabus*

2018-19

### 1. Descripción de la Asignatura / *Course Description*

Asignatura <i>Course</i>	CONTABILIDAD FINANCIERA AVANZADA (docencia en inglés)
Códigos <i>Code</i>	504021; 902031
Facultad <i>Faculty</i>	Facultad de Ciencias Empresariales
Grados donde se imparte <i>Degrees it is part of</i>	Grado en Administración y Dirección de Empresas (Inglés); Doble Grado en Administración y Dirección de Empresas (Inglés) y Derecho
Módulo al que pertenece <i>Module it belongs to</i>	Contabilidad y finanzas
Materia a la que pertenece <i>Subject it belongs to</i>	Contabilidad financiera
Departamento responsable <i>Department</i>	Economía Financiera y Contabilidad
Curso <i>Year</i>	3º
Semestre <i>Term</i>	1º
Créditos totales <i>Total credits</i>	6
Carácter <i>Type of course</i>	Obligatoria
Idioma de impartición <i>Course language</i>	Inglés
Modelo de docencia <i>Teaching model</i>	C1

Clases presenciales del modelo de docencia C1 para cada estudiante: 23 horas de enseñanzas básicas (EB), 22 horas de enseñanzas prácticas y de desarrollo (EPD) y 0 horas de actividades dirigidas (AD). Hasta un 10% de la enseñanza presencial puede sustituirse por docencia a distancia (también presencial, pero posiblemente asincrónica), de acuerdo con la programación de la Asignatura publicada antes del comienzo del curso.

*Number of classroom teaching hours of C1 teaching model for each student: 23 hours of general teaching (background), 22 hours of theory-into-practice (practical group tutoring and skill development) and 0 hours of guided academic activities. Up to 10% of face-to-face sessions can be substituted by online teaching, in accordance with the course schedule published before it begins.*

## 2. Responsable de la Asignatura / *Course Coordinator*

Nombre <i>Name</i>	Michaela Bednarova
Departamento <i>Department</i>	Economía Financiera y Contabilidad
Área de conocimiento <i>Field of knowledge</i>	Economía Financiera y Contabilidad
Categoría <i>Category</i>	Profesora Ayudante Doctora
Número de despacho <i>Office number</i>	14.2.38
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## 3. Ubicación en el plan formativo / *Academic Context*

Breve descripción de la asignatura <i>Course description</i>	<p>The course “Advanced Financial accounting” is included in the Module V “Accounting and Finance” which adds up 54 ECTS credits. Thirty out of them are accounting courses -either financial accounting courses (18 ECTS) or management accounting courses (12 ECTS).</p>
Objetivos (en términos de resultados del aprendizaje) <i>Learning objectives</i>	<p>The course aims to provide students with the knowledge required for a general understanding of Financial Accounting Statements.</p> <p>The communication process of accounting information is approached from an external point of view, analyzing intensely the main Financial Accounting Statements, and also some other Statements and Corporate Reports. Reliability and relevance issues are also deeply considered.</p> <p>Furthermore, the Advanced Financial Accounting course aims to raise concern among students about the importance of ethical and social responsibility behavior in the profession as well as about the role of accounting in social, environmental and sustainability decision making, which is portrayed as an aim extending across the whole accounting curricula within the Degree of Business Administration and Management.</p>
Prerrequisitos <i>Prerequisites</i>	<p>This course, as determined by its contents and objectives, is a continuation of the courses “Introduction to Financial Accounting” and “Intermediate Financial Accounting” previously scheduled in this Degree. Consequently, the students are advised to have successfully taken those two courses previously.</p> <p>In addition, some topics addressed in this course require the students to be familiar with the basic concepts introduced in the “Financial Mathematics” course scheduled in the 1st semester of the 2nd year of the Degree in Business Administration and Management.</p>

	<p>Furthermore, to assure the students' efficient learning and participation in the course it is advised to handle Accounting Standards and the recommended bibliography.</p>
<p>Recomendaciones <i>Recommendations</i></p>	<p>During office hours, students may check homework solutions, ask questions, and discuss any other aspect of the course with the lecturer. Please take advantage of this resource. If these hours conflict with your schedule, arrange to meet with the lecturer at a time that is more convenient.</p> <p>Regular attendance and class participation are expected of all students. Because the course covers a great deal of material, attending every class session is very important for performing well. Also, students are expected to make a meaningful contribution to the class, whether by asking questions, responding to questions, or contributing in other ways to class discussion.</p> <p>Please find more information about class timetable, tutorials, and class materials (slides, exercises, documentation, etc) on the Virtual Classroom. Students are expected to use the course's Virtual Classroom (Blackboard Learn) on a regular basis.</p>
<p>Aportaciones al plan formativo <i>Contributions to the educational plan</i></p>	<p>With this course the students can gain knowledge and acquire the skills necessary to understand and handle the main financial statements -either statutory or voluntary.</p> <p>Students are also introduced to new practices on corporate disclosure, related to the consideration of several stakeholders, satisfying information needs on sustainability, social and environmental information and social responsibility issues.</p> <p>Similarly, the course aims the student to become familiar with business realities, as well as emphasizing the role of fair accounting practices, ethics and socially responsible behaviour.</p> <p>Likewise, this course provides the basis for the course "Financial Statements Analysis", scheduled in the 2nd Term of this 3rd year of the Degree, which introduces the students the diverse analytical techniques available for analysis and decision making.</p>

#### 4. Competencias / Skills

<p>Competencias básicas de la Titulación que se desarrollan en la Asignatura <i>Basic skills of the Degree that are developed in this Course</i></p>	<p>CB3 - Que los estudiantes tengan la capacidad de reunir e interpretar datos relevantes (normalmente dentro de su área de estudio) para emitir juicios que incluyan una reflexión sobre temas relevantes de índole social, científica o ética</p> <p>CB4 - Que los estudiantes puedan transmitir información, ideas, problemas y soluciones a un público tanto especializado como no especializado</p> <p>CB5 - Que los estudiantes hayan desarrollado aquellas habilidades de aprendizaje necesarias para emprender estudios posteriores con un alto grado de autonomía</p>
<p>Competencias generales de la Titulación que se desarrollan en la Asignatura <i>General skills of the Degree</i></p>	<p>CGI1 - Capacidad de análisis y síntesis</p> <p>CGI8 - Capacidad para tomar decisiones</p> <p>CGP1 - Capacidad para trabajar en equipo</p> <p>CGP6 - Capacidad crítica y autocrítica</p>

<p><i>that are developed in this Course</i></p>	<p>CGS3 - Capacidad de aprendizaje autónomo CGS5 - Motivación por la Calidad</p>
<p>Competencias transversales de la Titulación que se desarrollan en la Asignatura <i>Transversal skills of the Degree that are developed in this Course</i></p>	<p>CT1 - Comunicación oral y escrita en castellano. CT2 - Comunicación oral y escrita en una lengua extranjera. CT6 - Compromiso ético en el trabajo. CT7 - Sensibilidad hacia temas ambientales y sociales. CT8 - Actuar de acuerdo con criterios de responsabilidad social, principios de igualdad de oportunidades entre hombres y mujeres, principios de igualdad de oportunidades y accesibilidad universal de las personas con discapacidad y los valores propios de una cultura de la paz y de valores democráticos.</p>
<p>Competencias específicas de la Titulación que se desarrollan en la Asignatura <i>Specific competences of the Degree that are developed in the Course</i></p>	<p>CE07 - Comprender y aplicar las prácticas de buen gobierno, la responsabilidad social corporativa y la ética de los negocios CE13 - Comprender el papel y funcionamiento del sistema de información contable en la empresa, las operaciones de explotación, de inversión y financiación realizadas por la empresa; identificar las fuentes de información contable relevantes y su contenido; relacionar la contabilidad con otras materias a través del papel de los estados contable CE14 - Conocer el desarrollo formal de la contabilidad y su interacción en la sociedad. Desarrollar, preparar e interpretar estados contables y otros instrumentos de comunicación de información empresarial. Utilizar las tecnologías de la información para acceder y consultar estados contables y otros informes corporativos, así como la información emanada de diferentes instituciones y organismos reguladores y normalizadores</p>
<p>Competencias particulares de la asignatura, no incluidas en la memoria del título <i>Specific skills of the Course, not included in the Degree's skills</i></p>	<p>Degree Skills Developed during this Course</p> <p>Instrumental skills:</p> <ul style="list-style-type: none"> <li>- Ability of analysing and synthesising.</li> <li>- Develop written and oral English communication skills</li> <li>- Decision-making skills.</li> <li>- Team working.</li> </ul> <p>Attitudinal skills:</p> <ul style="list-style-type: none"> <li>- Critical and self-critical reasoning</li> <li>- Ethical commitment to work.</li> </ul> <p>Systemic skills:</p> <ul style="list-style-type: none"> <li>- Self-autonomous learning</li> <li>- Quality motivation.</li> <li>- Sensitivity towards environmental and social issues.</li> <li>- Acting under social responsibility criteria, equal opportunities for men and women principles, equal opportunities and universal access for handicapped people principles, and the characteristic values from a peace and democracy values culture.</li> </ul> <p>Specific skills:</p> <ul style="list-style-type: none"> <li>- Understanding and applying good governance practices, corporate social responsibility and business ethics.</li> <li>- Understanding the role and functioning of the firm's accounting information system, as well as the operating, investing and financing activities; identifying the relevant accounting information sources; relating accounting to other subjects through the role of the Financial Statements.</li> <li>- Learning the formal accounting development and its interaction with Society.</li> <li>- Developing, preparing and interpreting Financial Statements and</li> </ul>

other tools for business information disclosure. Using Information Technologies to access and review financial accounts and other corporate reports, as well as the information disclosed from several institutions and regulatory and standardization bodies.

Module Skills Developed during this Course

On completion of this course students should be able to:

- Master the accounting and financial language and terminology.
- Know the new reporting practices.
- Have a broader view of the role of the accounting and Finance in satisfying the information needs of Society in a global environment.
- Develop and design basic accounting and finance tools and techniques.
- Interpret and analyse financial information.

Course-specific Skills

Cognitive (Know...):

- Comprehension of basic accounting and information disclosure characteristics.
- Comprehension of the fundamental concepts and elements of the Financial Statements.
- Acquisition of a broader view of the role of Accounting in satisfying the information needs of stakeholders.
- Knowledge of the new disclosure practices.

Procedural/Instrumental (Know-how to...):

- Acquisition of basic skills for developing and preparing financial statements and other business disclosure tools.
- Acquisition of analytic skills for interpreting Financial Statements and other tools for business information disclosure.
- Usage of Information Technologies to access and review financial accounts and other corporate reports, as well as the information disclosed from several institutions and regulatory and standardization bodies. .

Attitudinal (Be...):

- Acquisition of a constructivist critical attitude, appreciating the fact that accounting, as a discipline, is the object of a constructivist debate and continuous questioning.
- Development of an ethical attitude to work inside the limits marked by the accounting ethics.

## 5. Contenidos de la Asignatura: temario / *Course Content: Topics*

TEMA 1	COMMUNICATING ACCOUNTING INFORMATION
1.1	Introduction
1.2	Characteristics and requirements of accounting information
1.3	Accounting information regulation
1.4	Accounting information users
1.5	Accounting information comprehension
1.6	Ethics and Accounting
TEMA 2	BALANCE SHEET
2.1	Introduction

2.2	Assets
2.3	Liabilities
2.4	Equity
2.5	Balance Sheet formats
TEMA 3	INCOME STATEMENT
3.1	Introduction
3.2	Structure and components
3.3	Profit/Loss from continuing operations
3.4	Profit/Loss from discontinued operations
3.5	Format of the Income Statement
TEMA 4	STATEMENT OF CHANGES IN EQUITY
4.1	Introduction
4.2	Income and expense recognized directly in equity
4.3	Formats and components
4.4	Statement of Recognised Income and Expense
4.5	Statement of Total Changes in Equity
TEMA 5	CASH FLOWS STATEMENT
5.1	Introucction
5.2	Structure and contents
5.3	Cash Flows from operating activities
5.4	Cash Flows from investing activities
5.5	Cash Flows from financing activities
TEMA 6	NOTES TO THE FINANCIAL STATEMENTS AND THE DIRECTOR'S REPORT
6.1	Introduction
6.2	Normal Notes contents

## 6. Metodología y recursos / *Methodology and Resources*

<p>Metodología general <i>Methodology</i></p>	<p><b>METHODOLOGY:</b></p> <p>This course accounts for 6 ECTS credits, so the total number of student learning hours is 150 and it is distributed as follows:</p> <ul style="list-style-type: none"> <li>• In-class work (28%): 42h (14 weeks, 2 classes per week of 1,5h split in Basic Learning (50%) and Practical and Developmental Learning (50%) sessions. Basic Learning sessions are mainly devoted to introducing basic concepts, fostering the participation of students, and solving basic practical exercises on the concepts introduced. During the Practical and Developmental Learning sessions, assignments previously prepared, individually or in groups, will be solved and/or discussed, either by the instructor or the students.</li> <li>• Individual autonomous learning (70%): 105h. This includes study hours of Basic Learning materials, preparation of assignments for the Practical and Developmental Learning sessions, as well as revision of concepts learned and skills acquired.</li> <li>• Assessment (2%): 3h</li> </ul> <p><b>RESOURCES:</b></p>
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	<p>To ensure the students' efficient learning in the course it is advised to handle the bibliographic resources available at the University's Library, as well as the University electronic resources.</p> <p>More information about class timetable, tutorials, and class materials (slides, exercises, documentation, etc.) will be available on BlackBoard Learn. Students are expected to use the course's Virtual Classroom on a regular basis.</p> <p>Main course materials are divided as follows:</p> <ul style="list-style-type: none"> <li>- Student Guide for each unit: Covering a description of the objectives of the unit as well as their minimum contents (This sort of 'script' cannot be considered as the official notes of the course). Student must use the resources available at the University to fulfil the learning objectives of each unit.</li> <li>- Exercise booklets, including some of the assignments to be solved during the Practical and Developmental Learning sessions.</li> <li>- Self-assessment tests, so that students can check their advances and their autonomous learning processes are facilitated.</li> </ul>
Enseñanzas básicas (EB) <i>General teaching</i>	
Enseñanzas prácticas y de desarrollo (EPD) <i>Theory-into-practice</i>	
Actividades académicas dirigidas (AD) <i>Guided academic activities</i>	

## 7. Criterios generales de evaluación / *Assessment*

Primera convocatoria ordinaria (convocatoria de curso) <i>First session</i>	<p>El 50% de la calificación procede de la evaluación continua. El 50% de la calificación procede del examen o prueba final.</p> <ul style="list-style-type: none"> <li>- The content and skills acquired in Practical and Developmental Learning sessions represents 50% of the overall grade. This part will be assessed continuously through the various activities carried out during the course, based on the submission and completion of several group (30%) and individual assignments (20%).</li> </ul> <p>The minimum mark needed to pass the course is 5 out of 10. To pass this subject student could take two official exams (1st Course Call &amp; 2nd Course Call) per year, which will be governed by different evaluation criteria, in compliance with "Normativa de Evaluación de los Estudiantes de Grado de la Universidad Pablo de Olavide", May the 27th, 2014.</p> <ul style="list-style-type: none"> <li>- The content and skills acquired in Basic Learning sessions represent 50% of the overall rating and is evaluated using a theoretical-practical final exam. To calculate the final mark, a minimum mark of 4 out of 10 in the exam is required.</li> </ul>
Segunda convocatoria ordinaria (convocatoria de recuperación) <i>Second session (to re-sit the exam)</i>	<p>In the Second Course Call, those students who have neither sit nor successfully passed the First Call, will be assessed by the following criteria:</p> <ul style="list-style-type: none"> <li>- Those students who successfully passed the Practical and Developmental Learning in the First Course Call and wish to keep that mark will sit for a theoretical-practical final exam, governed</li> </ul>

	<p>by the same criteria of the First Course Call. The content and skills acquired in Basic Learning sessions represent 50% of the overall rating and is evaluated. To calculate the final mark, a minimum mark of 4 out of 10 in the exam is required. The minimum mark needed to pass the course is 5 out of 10.</p> <p>- Those students who:  * failed the Practical and Developmental Learning Assessment in the First Course Call, or  * were not continuously assessed -for the Practical and Developmental Learning Contents- in the First Course Call, or  * although having successfully passed the Practical and Developmental Learning Assessment in the First Course Call wish to renounce their mark,  will sit for a ONE AND ONLY EXAM of two sections:</p> <p>- A first section covering the content and skills acquired in Basic Learning sessions, which will represent 50% of the overall rating. This theoretical-practical part will consist of a multiple choice test and several cases on the right preparation, meaning and usefulness of the financial statements.. To calculate the final mark, a minimum mark of 4 out of 10 in this part required.</p> <p>- A second section, covering the content and skills acquired in Practical and Developmental Learning sessions, which will represent 50% of the overall grade. This part will consist of a case in which the student will have to prepare one or several financial statements.</p> <p>The minimum mark needed to pass the course is 5 out of 10.</p>
<p>Convocatoria extraordinaria de noviembre  <i>Extraordinary November session</i></p>	<p>Se activa a petición del alumno siempre y cuando éste esté matriculado en todas las asignaturas que le resten para finalizar sus estudios de grado, tal y como establece la Normativa de Progreso y Permanencia de la Universidad.  Se evaluará del total de los conocimientos y competencias que figuren en la guía docente del curso anterior, mediante el sistema de prueba única.</p>
<p>Criterios de evaluación de las enseñanzas básicas (EB)  <i>General teaching assessment criteria</i></p>	<p>Durante la evaluación continua: Explained above.  Durante el examen o prueba final (1ª convocatoria):  Durante el examen o prueba final (2ª convocatoria):</p>
<p>Criterios de evaluación de las enseñanzas prácticas y de desarrollo (EPD)  <i>Theory-into-practice assessment criteria</i></p>	<p>Durante la evaluación continua: Explained above.  Durante el examen o prueba final (1ª convocatoria):  Durante el examen o prueba final (2ª convocatoria):</p>
<p>Criterios de evaluación de las actividades académicas dirigidas (AD)  <i>Criteria of assessment of guided academic activities</i></p>	<p>Durante la evaluación continua: Explained above.  Durante el examen o prueba final (1ª convocatoria):  Durante el examen o prueba final (2ª convocatoria):</p>
<p>Puntuaciones mínimas necesarias para aprobar la Asignatura  <i>Minimum passing grade</i></p>	<p>1ª convocatoria: 5  2ª convocatoria: 5</p>
<p>Material permitido</p>	

<i>Materials allowed</i>	
Identificación en los exámenes <i>Identification during exams</i>	En cualquier momento de la realización de una prueba de evaluación los profesores podrán requerir la acreditación de la identidad de cualquier estudiante, mediante la exhibición de su carnet de estudiante, documento nacional de identidad, pasaporte u otro documento válido a juicio del examinador. Si no lo hiciese, el estudiante podrá continuar la prueba, que será calificada solo si la documentación es presentada en el plazo que el examinador establezca.
Observaciones adicionales <i>Additional remarks</i>	<p>-IMPORTANT, please note</p> <p>- Those students in compliance with the excepcional requirements settled by Article 7.3 of the above mentioned "Normativa de evaluación de los estudiantes de grado de la Universidad Pablo de Olavide", will be able to be assessed in the First Course Call under the same criteria settled for the 2nd Course Call. This exception will have to be acknowledged by the Instructor before the ending of the Course sessions.</p> <p>- During the exam, the use by a student of any material not expressly allowed by the instructors, as any non-authorized action intended to obtaining or interchanging information from/with other people, will be considered as a cause for obtaining a grade of FAIL for the module, in addition to any other applicable academic sanctions (Article 18.1 of the above mentioned "Normativa de evaluación de los estudiantes de grado de la Universidad Pablo de Olavide").</p> <p>- With regard to essays or other homework, plagiarism and/or the use of unoriginal material—including information obtained from online sources—without explicit and proper citing (and, where required, the express permission of the author), will warrant a grade of FAIL for the module, in addition to any other applicable academic sanctions warranted by academic misconduct on the part of students. (Article 18.2 of the above mentioned "Normativa de evaluación de los estudiantes de grado de la Universidad Pablo de Olavide")</p>

Los estudiantes inmersos en un programa de movilidad o en un programa de deportistas de alto nivel, así como los afectados por razones laborales, de salud graves o por causas de fuerza mayor debidamente acreditadas, tendrán derecho a que en la convocatoria de curso se les evalúe mediante un sistema de evaluación de prueba única. Para ello, deberán comunicar la circunstancia al profesor responsable de la asignatura antes del fin del periodo docencia presencial.

*Students enrolled in a mobility program or a program for high-level athletes, as well as students affected by work or serious health problems or reasons of force majeure duly accredited, will have the right to be evaluated during the first session through a single test evaluation system. To do this, they must report changes in their circumstances to the program coordinator before the end of the teaching period.*

## 8. Bibliografía / *Bibliography*

Essential	<ul style="list-style-type: none"> <li>• Atrill, P.; McLaney, E. (2011) “Financial accounting for decision makers.”, <i>Financial Times Prentice Hall, 6th Edition</i></li> <li>• “Spanish General Accounting Plan”, <i>Approved by Royal Decree 1513/2007 of 16th November 2007</i></li> <li>• Edit. Francis Lefebvre (2008) “Memento Contable”, <i>Electronic source</i></li> </ul>
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Additional

- Atrill (2000) “Financial Management for Non-Specialists”, *Financial Times Prentice Hall, London, 2nd Edition*
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