

# Syllabus

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**Course:** Financial Accounting for Decision Making

**Credits:** 6 ECTS

**Program:** ADE

**Module:** Compulsory

**Subject:** CFI

**Code:** 802316

**Abbreviation:** MA04

**Subject Coordinator:** Jessica París

**Academic year:** 2023-2024

**Session:** Spring

**Semester:** Second (first semester, spring Semester)

**Campus:** Barcelona

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## 00 Table of Contents

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00 Table of Contents .....	2
01 Faculty .....	3
01.1 Subject Coordinator .....	3
02 Presentation .....	3
02.1 Description .....	3
02.2 Relevant Professional applications.....	3
03 Competences .....	4
03.1 Subject Competences .....	4
04 Program.....	5
05 Teaching Method.....	5
06 Learning Activities .....	6
07 Assessment .....	6
08 Learning Resources.....	7
09 Code of Academic Conduct.....	8
10 Bibliography .....	10
10.1 Basic bibliography .....	10
10.2 Complementary bibliography .....	10

## 01 Faculty

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### 01.1 Subject Coordinator

**Jessica París**

(jessicaparisparicio@campus.eae.es)

## 02 Presentation

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### 02.1 Description

The aim of the course is to develop basic financial accounting skills for solving business problems (individually and collaboratively) and is concentrated on planning, decision-making, and communication operating results in traditional and e-business settings. Students study how to evaluate business projects and process changes, predict and report operating results, and managing business risks, interpreting the meaning and characterize the implications of computations with a variety of business products, distribution channels and constraints, and communicating viewpoints and recommendations to stakeholders using databases, spreadsheet, and word processing software skills.

### 02.2 Relevant Professional applications

The achievement of these skills will make it possible for the student to assume positions of responsibility in the accounting and financial management departments of any company.

## 03 Competences

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### 03.1 Subject Competences

#### Specific Competences

- CECFI01** - Manage the terminology and fundamental concepts of financial accounting.
- CECFI02** - Know and understand the accounting principles and valuation criteria of the NPGC.
- CECFI03** - Know the NPGC and International Accounting Standards (IAS).
- CECFI04** - Know all the groups (1 to 9) of the NPGC chart of accounts.
- CECFI05** - Know and understand the basic accounting scheme of a company.
- CECFI06** - Know and understand the accounting methods of accounting facts.
- CECFI07** - Apply the rules of registration and valuation of the balance sheet items.
- CECFI08** - Apply accounting methods in fiscal years and business problems.
- CECFI09** - Apply accounting methods, techniques and criteria in carrying out the different phases of an accounting cycle in a company.

#### Basic competences

- CG11** - Integrate into any functional area of the company and / or organization and perform professionally any assigned management work.
- CG13** - Apply to the analysis of problems, professional criteria based on the application of advanced techniques and tools.
- CB2** - That the students know how to apply their knowledge to their work or vocation in a professional manner and possess the skills that are usually demonstrated through the elaboration and defense of arguments and the resolution of problems within their area of study.
- CB5** - That the students have developed those learning skills necessary to undertake further studies with a high degree of autonomy.

## 04 Program

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1. Methodological introduction (I)
2. Financial accounting. Conceptual framework and accounting principles (II)
3. Property, plant and equipment
4. Intangible assets
5. Financial investments to LP and CP, the treasury
6. Stocks
7. Current operating assets (II): Commercial debtors and other debtors
8. Own funds
9. Provisions
10. External financing
11. Income tax
12. Foreign currency exchange differences
13. Application of Corporate Social Responsibility in the business management to ensure a better sustainable community and continuity in the awareness of its importance.

## 05 Teaching Method

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Considering the theoretical and practical subject characteristics and the student profile, teaching praxis has been articulated around different methodologies from EAE's Life-ED Methodology:

- ME1.** Participatory Exhibition Class
- ME3.** Autonomous work
- ME4.** Problem-based learning

## o6 Learning Activities

Depending on the competencies defined for this subject, and consistent with the teaching methodologies proposed, are scheduled the following training activities:

Evaluation activities	Hours	On-site delivery
<b>AF1.</b> Content exposition with student participation	24	100%
<b>AF2.</b> Problem solving exercises and case studies with student participation	24	100%
<b>AF4.</b> Study and preparation of teaching units	46	0%
<b>AF5.</b> Completion of exercises and case studies	25	0%
<b>AF6.</b> Systematic resolution of problems	25	0%
<b>AF13.</b> Written / oral evaluations	6	100%

## o7 Assessment

Assessment $0.40 \cdot EV1 + 0.20 \cdot EV2 + 0.40 \cdot EV3$	Assessed Specific skills	Weight
EV1. Final written exam on the entirety of the subject studied	CEMAT01, CEMAT03, CEMAT06, CEMAT07, CEMAT08	40%
EV2. Mid-term written test	CEMAT01, CEMAT03, CEMAT06, CEMAT07, CEMAT08	20%

EV3. Quizzes (Exercises, Problems, Multiple choice)	CEMAT01, CEMAT02, CEMAT03, CEMAT06, CEMAT07, CEMAT08, CEMAT09	40%
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"The maximum grade that students will be able to obtain in the revaluation tests [...] shall be 5,0. In addition, "the grade of the revaluation tests shall in any case constitute the final grade of the subject". Thus, **only students who, having completed the midterm exam, the final exam and having carried out 100% of the continuous evaluation activities of the subject**, and have suspended (final grade of the subject below 5) will be entitled to the revaluation examination

**One time assessment:** The one time assessment consists of an exam that is equivalent to 100% of the grade of the subject. The exam, and therefore the course, is passed with a grade of 5 out of 10 in this final exam. In order to take one time assessment it is necessary to send a written request to the professor during the first 15 working days of the course.

## o8 Learning Resources

Subjects	Resources	Type
Units	Book, Class Slides, Notes and Exercises	Class and Blackboard

## 09 Code of Academic Conduct

The section 27.2 of the Universal Declaration of Human Rights stipulates that everyone has the right to the protection of the moral and material interests resulting from any scientific, literary or artistic production of which he is the author.

Thus, the moral and patrimonial rights of the authors of literary, musical, artistic, scientific and academic creations, whether they have been published or not, are protected by means of different national and international regulations. In the case of Spain, the Legislative Royal Decree 1/1996, of April the 12th, approved the consolidated version of the Law of Intellectual Property, regularizing, clarifying and harmonizing the legal provisions for the time being in force on this matter.

In this respect, special attention must be given to previously obtaining the corresponding authorization from the owner of the copyrights of any material, particularly before its distribution to the students and by means of the virtual campus. EAE Barcelona takes no responsibility for the non-compliance with this rule on the part of the users, either members of the teaching community or students.

The following materials that can be duplicated without the requirement of previous authorization:

- Laws and regulations.
- Court decisions.
- Acts, agreements, deliberations and decisions from public bodies.
- Any material distributed under the Creative Commons license, whenever its author and credits are mentioned.
- Any material published under the ISBN of EAE Barcelona or EAE Madrid.
- Any material, whose rights belong to EAE Barcelona or EAE Madrid.
- Any work that is in the public domain.

Furthermore, the quotation right is the inclusion of extracts from protected documents or materials, in this particular case, elaborated by the members of the teaching community- with the exception of textbooks and university handbooks- when such extracts are used to accompany educational activities.

The excerpts that can be used on the basis of the quotation right must fulfil the following requirements



- They must be previously published works.
- The source and author must be mentioned, whenever it is possible.
- They must deal exclusively with the teaching field.
- The inclusion of the excerpt must necessarily come with an analysis or explanation of it.

Concerning the material elaborated by the professors, in case it has been published previously, the agreements with the magazine or publication where it appeared must be considered.

As is apparent from the preceding paragraphs, plagiarism is a fraudulent activity that may result in serious sanctions, both of academic and legal nature. Academic honesty is one of the pillars on which the School's commitment to education is based, and the members of its teaching community are particularly conscious and prepared to perceive this kind of actions. Keeping in mind the difficulty that arises when trying to conceptualize plagiarism, it has been considered appropriate to delimitate clearly its contents and significance in these regulations and policies.

Plagiarism is understood as the appropriation of someone else's works, pretending that they are one's own; that is to say, without explicitly confirming its source. Plagiarism can consist on the complete or partial unauthorized copy of someone else's work, or the presentation of a copy as an original own work, impersonating the true author. Some examples of plagiarism are:

- Presenting someone else's work as one's own, regardless of whether the copy is complete or partial.
- Paraphrasing a text using different words, with small changes in the language, without quoting the source in order to feign.
- Purchasing or obtaining a work and presenting it as one's own.
- Using someone else's ideas or sentences as the basis to write a work without quoting its author.

In line with the section 10 of the Academic Code of Conduct of Students of EAE Barcelona, without prejudice to the academic sanctions resulting from its application, the Academic Commission will promote the pertinent legal actions if the plagiarism violates the applicable regulation in matters of intellectual property.

## 10 Bibliography

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### 10.1 Basic bibliography

- AMADI, Chibuzo; EJIUGU, Amanze. Introduction to Financial Accounting. In: Financial and Managerial Aspects in Human Resource Management: A Practical Guide. Emerald Publishing Limited, 2021.

### 10.2 Complementary bibliography

- Financial Accounting with International Financial Reporting Standards. Wiley, 4th Edition. Paul D. Kimmel, Jerry J. Weygandt, & Donald E. Kieso. 2018
- Financial Accounting, an international introduction. David Alexander, 7<sup>th</sup> edition. Christopher Nobes, Royal Holloway, University of London and University of Sydney, 2020.
- Horngren's financial & Managerial Accounting, 6<sup>th</sup> Edition, Global Edition, 2020.