Bachelor Degree in Business Administration and Management and Business Transformation

Course: Fundamentals of financial accounting

Subject: Accounting and finance

Credits: 6 ECTS

Program: Bachelor

Modality: On-site

Year: First

Semester: First

Academic Year: 2026–2027

1. Index

2. Presentation

The central focus of the course is the understanding and preparation of an accounting cycle, the preparation of the balance sheet and the income statement.

The purpose of the course is to make students understand basic accounting concepts, assimilate the process of preparing financial statements. The aim is to make accounting understood as basic information for business decision-making.

Therefore, in addition to basic technical preparation, the student is also oriented in the training towards the acquisition of general skills very necessary in professional practice, such as oral and written communication, teamwork, concern for the quality of work and the achievement of objectives.

3. Learning outcomes of the degree

- RAT1 - The graduate will be able to recognize the tasks of the different functional areas within a company or organization, taking into account previous theoretical learning about business structures.
- RAT2 - The graduate will identify the moral and ethical principles related to legal and social responsibility, derived from business action through theoretical learning of the regulations that apply to companies.
- RAT3 - The graduate will be able to identify economic, environmental, political, sociological and technological factors at the local, national and international levels and their impact on organizations through research-based learning in business environments.
- RAT4 - The student will describe the techniques of management in the development of business organizations by means of different written tests.
- RAT5 - The graduate will describe the characteristics of the institutions and procedures of the Spanish and European legal system and their impact on the business environment, by means of a written or oral test.
- RAT6 - The graduate will be able to understand the different data analysis techniques used to assess the feasibility of a business project.
- RAT7 - The student, after completing the Degree, will be able to identify the HR principles and practices of organizations through real-world case study learning
- RAT8 - The graduate will be able to provide a detailed description of the principles of occupational risk assessment as well as the action plans required to implement them in a company.
- RAT9 - The student will be able to provide clear and precise explanations of any knowledge/information, both orally and in writing, in Catalan, Spanish and a third language, particularly English.
- RAT10 - The student will be able to apply digital technologies (at the right time) in his/her field of expertise.
- RAT11 - After completing the Degree, the student will be able to apply the teamwork techniques in an autonomous way.
- RAT12 - The graduate will be able to develop both traditional and digital marketing and promotional projects in a business environment.

- RAT13 - The graduate will be able to analyze the economic operations of companies, which have been carried out in the financial markets.
- RAT14 - The graduate will be able to apply in an effective way the principles of quality management and continuous improvement of organizations by means of a simulation of the implementation of a quality system in a company.
- RAT15 - The graduate will be able to analyze the possible solutions to a legal problem in the business environment.
- RAT16 - The graduate will be able to understand the economic-financial information of business entities and institutions in relation to their environment.
- RAT17 - After completing the degree, the graduate will be able to apply techniques to analyze and solve problems in changing business environments through the implementation of challenges and problem-solving methods.
- RAT18 - The student will be able to provide innovative, creative and entrepreneurial solutions in professional situations.
- RAT19 - The student will be able to evaluate the sustainability and social impact of the proposals presented, with ethical, environmental and professional responsibility.
- RAT20 - The student will be able to apply the gender perspective in the professional tasks.
- RAT21 - The graduate will be able to verify the economic-financial information of business organizations and institutions with regard to their environment, by analyzing the companies' profit and loss accounts.

4. Learning outcomes of the subjects

- RAM3- The student will be able to correctly measure the state of a company from its ratios by analyzing accounts of real companies.
- RAM4 - The student will be able to correctly optimize the results of an organization with the application of the characteristics of the financial market, national and international, through the technique of learning by doing
- RAM7 - The student will be able to clearly propose the necessary requirements for finding funding for the digital transformation of the company, through problem-based learning.
- RAM8 - The student will be able to correctly create a detailed study on the viability of a company by applying the theoretical knowledge learned.

5. Contents

The central theme of the course is the understanding and preparation of an accounting cycle, the preparation of the balance sheet and the income statement
Introduction to accounting. In particular:

1. **General concepts, structure and considerations of financial statements.**
2. **Company accounting records**. Plan of accounts. Audit balance sheet. Commercial law. Recording of the accounting cycle.

3. **Balance sheet and profit and loss account.**

4. **Accounting entries:**

1.1. Accounting result and tax result.
1.2. NPGC endpoints.
1.3. Registration and valuation rules.
1.4. Tangible and intangible fixed assets.
1.5. Real estate investments: Land and buildings.
1.6. Non-current assets held for sale.
1.7. Foreign currency. Exchange differences.
1.8. Anticipated income and expenses.
1.9. Discounting of effects and effects in collection and payment management. Incorporation of companies.

5. Application through examples and exercises of Corporate Social Responsibility to ensure a better sustainable community and continuity in awareness of its importance.

6. Metodology

Learning outcomes developed	Teaching methodology	Training activities
Knowledge	Master class	Teacher's presentations
	Instructional sessions	Student's presentations
	Tutoring	Meetings for the resolution of doubts
	Learning based on readings	Reading and analysis of documents
Skill	Learning based on projects	Problem solving
	Learning based on audio-visual	Audiovisual analysis
	Case-based learning	Search and processing of information. Problem solving
Competence	Project-based work	Reporting Submissions of reports or papers

7. Evaluation

Evaluation system	Weight

Continuous evaluation: exercises, problems, reporting, papers, case studies	40 %
Mid-term exam	20 %
Final exam	40 %

The regulations include the obligation of 75% attendance.

- Absences are divided into two categories: justified and unexcused. Excused absences are those that can be demonstrated with a proof. All other absences are considered unjustified absences.
- The supporting documents must be delivered within a maximum period of 7 days to the teaching staff and clearly include the student's personal data as well as the date and time in which the student did not attend to a class.

Continuous assessment

The final grade for the subject is calculated based on the weighting of three evaluation blocks, divided into evaluable activities:

A. Midterm exam: 20%

B. Exercises, problems, preparation of reports, assignments, presentations: 40%

1. Four evaluable activities: 5% each

2. A group assignment or report: 10%

3. A group presentation: 10%

C. Final exam: 40%

These three blocks will only be weighted if the final exam grade is equal to or greater than 4.0. If the final exam grade is less than 4.0, the subject cannot be passed.

In the event that the subject is failed and, in turn, the final exam grade is less than 5.0, the student can recover the final exam with an additional test. If the weighted grade for the activities in section B is less than 5, this is also recoverable. With the result obtained, the final grade for the subject will be calculated according to the previous criteria.

Students who do not attend evaluative activities with a weight greater than 50% will receive an overall course grade of “Not presented.”

Single Evaluation

The single evaluation consists of a single exam that is equivalent to 100% of the course grade. The exam, and therefore the subject, is passed with a grade of 5 out of 10 in this final test. In case of obtaining a grade lower than 5.0, the student has the right to a make-up exam.

To benefit from the single evaluation, it is necessary to send a written request to the coordination during the first 15 business days of the course.

The regulations establish a mandatory attendance requirement of 75%.

Regular attendance at in-person teaching activities is a fundamental academic requirement for the proper acquisition of the course competencies and learning outcomes. Accordingly, students must attend at least **75% of all scheduled sessions**.

Failure to meet this minimum attendance requirement will result in the loss of the right to sit the final examination for the course. Consequently, the student will receive a failing grade, with no possibility of accessing reassessment procedures or second-chance examinations, in accordance with the University's current academic regulations.

1. Absences are divided into two categories: **excused** and **unexcused**. Excused absences are those that can be supported by appropriate documentation. All other absences will be considered unexcused.
2. Supporting documentation for excused absences must be submitted to the teaching staff within a maximum of **7 days** and must clearly include the student's personal details, as well as the date and time period during which attendance in class was prevented.

8. Bibliography

8.1 Basic Bibliography

- García, J. O. (2021). Contabilidad general. Deusto. 14ª Edición Actualizada

8.2 Recommended bibliography

- Guiza, U. G. A. (2021). Contabilidad financiera-2a Edición. Ediciones de la U.
- Arquero Montaño, José Luis y Jiménez Cardoso, Sergio M. Introducción a la contabilidad financiera. Editorial Pirámide. 2020