



IDENTIFYING DATA

Advanced financial accounting

Subject	Advanced financial accounting			
Code	V03G020V01926			
Study programme	(*)Grao en Administración e Dirección de Empresas			
Descriptors	ECTS Credits	Choose	Year	Quadmester
	6	Optional	4th	2nd
Teaching language				
Department				
Coordinator	Vila Biglieri, Jorge Eduardo			
Lecturers	Vila Biglieri, Jorge Eduardo			
E-mail	biglieri@uvigo.es			
Web				
General description	Advanced Accounting continues Financial Accounting explained along the Grade, has 6 ECTS and is a optative subject in the second semester of the 4th year Business Administration Grade (GADE). It´s depends on the Financial Economy and Accounting Department. This subject will develop under an international approach, taking into account the IFRS issued by the IASB, the FAS of the Federal Accounting Standard Board, without leaving the peculiarities of the Spanish accounting model. Also, we will have an introduction to Management Accounting.			

Competencies

Code	
B3	(*)Habilidades relacionadas co uso de aplicacións informáticas utilizadas na xestión empresarial
B4	(*)Poder transmitir ideas, información, problemas e situacións ao público tanto especializado como non especializado
C4	(*)Posuír e comprender coñecementos sobre o marco económico que regula as actividades empresariais, e a correspondente normativa
C6	(*)Posuír e comprender coñecementos sobre os distintos procesos, procedementos e prácticas de xestión empresarial
D5	(*)Motivación pola calidade e mellora continua

Learning outcomes

Expected results from this subject	Training and Learning Results		
To learn an accounting culture to solve economic business problems	B3	C4	
To elaborate and know to use the company financial information	B4	C6	D5
To use spreadsheets to register, calculate and deliver financial information	B3		

Contents

Topic	
Introduction to the Advanced Accounting	Types of accountings Federal Accounting Standards Board (FASB) International Financial Reporting Standards (NIC and NIIF) Spanish accounting regulator ICAC
Financial states of non-profit organisations.	ICAC Resolutions on non-profit organisations FAS 117 Objetive Statement of financial position Statement of comprehensive income Cash flow statement Examples

Business Combinations (Spanish Regulation and IFRS 3)	Basic Concepts Identification acquisition company Date of acquisition determination Combination Cost Goodwill Examples
Income Taxes (NIC 12)	Objective Scope Definitions Fair Value Goodwill Examples
It takes of *decisiones	Importance of decision making Relevant cost and income Basic and derivate parameters from Theory of Constraints Thinking Process tools Project Management

Planning

	Class hours	Hours outside the classroom	Total hours
Master Session	10	20	30
Troubleshooting and / or exercises	25	50	75
Practice in computer rooms	12	24	36
Short answer tests	3	0	3
Jobs and projects	6	0	6

*The information in the planning table is for guidance only and does not take into account the heterogeneity of the students.

Methodologies

	Description
Master Session	Exhibition by part of the professor of the contents of the matter object of study, theoretical bases and/or guidelines of a work, exercise or project to develop by the student. It requires the active participation of the students in the classroom through exhibitions and debates. Recommend to the student that work previously the material delivered by the professor and that consult the bibliography recommended to complete the information with the end to follow the explanations and take part actively in the questions and questions posed along the class. Never the transparencies delivered by the professor constitute sufficient material on the content of the subject.
Troubleshooting and / or exercises	Activity on the questions posed and/or exercises related. The students have to develop the suitable solutions through application of methods or procedures formulas or algorithms and the interpretation of the results. Often use to complement the teacher lessons.
Practice in computer rooms	In these sessions of computer laboratory applied the knowledges purchased in the theoretical and practical classes to realise practical suppositions with the help of tools of computer, free applications, databases and available information in internet. The students will work of autonomous form, individually or in group, under the supervision of the professor.

Personalized attention

Methodologies	Description
Practice in computer rooms	Control of the process of learning of the students and evaluation of the knowledge in little groups from activities proposed by the professor and his resolution and interaction with the students. Possibility of evaluation of knowledges and skills.
Tests	Description
Jobs and projects	Control of the process of learning of the students and evaluation of the knowledge in little groups from activities proposed by the professor and his resolution and interaction with the students. Possibility of evaluation of knowledges and skills.

Assessment

Description	Qualification	Training and Learning Results		
Short answer tests(*) Resolución individual de ejercicios en clase práctica	50	B3	C4	
		B4	C6	
Jobs and projects Working with fiction and real companies	50	B3	C4	D5
			C6	

Other comments on the Evaluation

The right presentation of the suggest assignments allows to pass the subject. Additionally, the students will be able to present to the examination to improve theirs grade. The final examination will be held on 21 May 2015 to the 16:00 and on 14 July 2015, to the 16:00.

Sources of information

BVP, **Sistema de Análisis de Balances Ibéricos**,

ICAC, **Regulador contable español**,

Alfredson, K. y otros (2013):Applying International Accounting Standards. Editorial Wiley, 3º ed.

CISS(2007): Código de normas internacionales de Contabilidad, Edición contable delCISS

Alexander, D.; Britton, A.;Jorissen, A. (2011): International Financial Reporting and Analysis. 5thedition. Editorial Thomson.

Goldrat, E. (2005): La meta, Díaz de Santos

Recommendations

Subjects that it is recommended to have taken before

Financial Accounting II/V03G020V01401

Accounting Analysis/V03G020V01601

Management Accounting/V03G020V01602
