



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	Spanish English			
Department				
Coordinator	Vila Biglieri, Jorge Eduardo			
Lecturers	Vila Biglieri, Jorge Eduardo			
E-mail	biglieri@uvigo.es			
Web				
General description	Financial accounting based in cases			

Competencies

Code	
B3	Skills related to the use of those computer applications used in business management
B4	Ability to transmit ideas, information, problems and solutions to the both specialised and lay public
C4	Acquire and understand knowledge regarding: The economic framework regulating business activities and the corresponding legislation
C6	Acquire and understand knowledge regarding: The different processes, procedures and practices related to business management
D5	Motivation for quality and continuous improvement

Learning outcomes

Expected results from this subject	Training and Learning Results		
Know, comprise and know use the distinct normative levels (international and national) that regulate the broadcast of countable information by part of the companies	B3	C4	
Know, comprise and know apply tools of taking of decisions	B4	C6	D5
Use leaves of calculation to register and present financial information	B3		

Contents

Topic	
Introduction to the Financial Accounting Advanced	Types of accountings Accounting Issuers International Accounting Standards Board (IASB) International Accounting Standards Board (IASB) Institute of Accounting and Audit (ICAC)
Decision Making	Importance of decision making in uncertain environments Relevant Cost Analysis Theory of constraints parameters Thinking Process Tools Project management

Non for profit organisations.

Aim
Financial statement
P&L statement
Cash flow statement
Examples

Businesses Combinations (IFRS 3)	Basic concepts Kinds of company Cost of the combination Goodwill Examples Special reference to the Spanish accounting regulation
Income Taxes (IAS 12)	Objective Scope Basic Definitions Recognition of current and defered tax liabilities and current tax assets Temporary differences Business Combinations Unused tax losses and unused tax credits Measurement Deferred tax arising from a business combination Presentation

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. Active participation in the classroom through exhibitions and debates is required. Also is recommended to the student that work previously on the material delivered by the professor and that consult the bibliography recommended to complete the information to follow the explanations and participate actively in the questions aroused along the class. The presentations delivered by the professor don't constitute sufficient material to pass the subjetc.
Troubleshooting and / or exercises	Activity on the questions aroused 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 it uses to complement the master session
Practice in computer rooms	In these sessions of computer laboratory applied the knowledges adquired in the theoretical and practical classes to realise practical suppositions with the help of tools of free applications, databases and available information on the 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	Continue control of the student's learning process giving and solving interactive activities in reduced groups.
Tests	Description
Jobs and projects	Control of the student's learning process by evaluation of works and projects working in small groups.

Assessment

Description	Qualification	Training and Learning Results		
Short answer tests Questions related with the *temario	50	B3 B4	C4 C6	
Jobs and projects Works related with real companies and countable rule	50	B3	C4 C6	D5

Other comments on the Evaluation

The correct presentation of the works proposed allows to surpass the matter. Incidentally, the students will be able to present to the examination to improve the note. The students will be able to approve presentate to the final examination whose official dates are those that mark the Deanship in the page web of the Faculty, separated Educational Organisation.

The dates of examinations will have to be consulted in the Page web of the Faculty:

<http://fccee.uvigo.es/calendario-exames-201718.html>

Sources of information

Basic Bibliography

Epstein, B. J.; Mirza, A.A., **Wiley IFRS 2015: Interpretation and Application of International Financial Reporting Standards Set**, Wiley, 2015

Goldrat, E, **La meta**, Diaz de Santos, 2005

Complementary Bibliography

SABI database (UVigo library access), **Sistema de Análisis de Balances Ibéricos**,

ICAC, **Spanish Accounting regulator**,

IASB, **International Accounting Standard Board**,

FASB, **Federal Accounting Standard Board**,

Comisión Nacional del Mercado de Vailores, **Stock exchange Spanish regulator**,

Alexander, D.; Britton, A.; Jorissen, A., **International Financial Reporting and Analysis**, 6, Thomson, 2014

Alfredson, K. y otros, **Applying International Financial Reporting Standards**, 3, Wiley, 2013

Recommendations

Subjects that it is recommended to have taken before

Financial accounting 2/V03G020V01401

Accounting analysis/V03G020V01601

Management accounting/V03G020V01602

Other comments

It is recommended continuous evaluation to facilitate the progressive acquisition of the knowledge and competences, but it is possible to pass the subject passing the final exam
