



## IDENTIFYING DATA

### Financial accounting 2

Subject	Financial accounting 2			
Code	V03G020V01401			
Study programme	(*)Grao en Administración e Dirección de Empresas			
Descriptors	ECTS Credits	Choose	Year	Quadmester
	6	Mandatory	2nd	2nd
Teaching language	Spanish			
Department				
Coordinator	Diéguez Ferreiro, Ricardo Miguel			
Lecturers	Diéguez Ferreiro, Ricardo Miguel García Rivas, Ignacio Pérez Vas, Raisa			
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**General description** The subject FINANCIAL ACCOUNTING II completes the knowledges purchased by the student in the asignatura of FINANCIAL ACCOUNTING I of the first cuatrimestre of the 2º Course of the Degree in ADE, centering in the study of the contabilización of the operations vinculadas with the cycle of capital. For the cual studies the problematic countable of the transactions with financial instruments, in his double slope investment and funding, entering to the student in the study of the accounting by reason of the subject, through the problematic of the broadcast of financial instruments by part of the entities that have the juridical form of society. Likewise completes the study of the problematic of the active no common operative, doing special incidence in the depreciation of the inmovilizado . Finalizando The program with the study of the annual accounts. With all this the student will have a complete knowledge of the countable model Spanish.

## Competencies

Code	
A2	Students need to be able to apply the knowledge acquired to their work or vocation in a professional manner, and should have the skills normally demonstrated through the ability to develop and defends points of view and to solve problems related to their field of study.
A3	Students should be able to collect and interpret relevant data (usually within their field of study) in order to make judgements that include a reflection on the relevant social, scientific or ethical issues.
A4	Students should be able to transmit information, ideas, problems and solutions to both specialised and non-specialised audiences.
A5	Students should have developed the necessary learning skills in order to continue studying with a high level of autonomy.
B1	Ability to analyse and synthesise
B5	Oral and written communication skills.
B9	Ability to work effectively within a team
B10	Issue assessment reports on specific situations regarding companies and markets
B13	Capacity for learning and independent work
B14	Capacity to apply the theoretical and practical knowledge acquired in a specialised academic context
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
C7	Acquire and understand knowledge regarding: The main instrumental techniques applied to the business context
C10	Assess the situation and foreseeable evolution of a company based on the relevant information records

C12 Solve problems effectively and make decisions using the appropriate quantitative and qualitative methods, including the identification, expression and solution of business problems

C16 Skills in looking for, identifying and interpreting sources of relevant economic information

D3 Responsibility and the capacity to take on commitments

D4 Ethical commitment in work

D5 Motivation for quality and continuous improvement

### Learning outcomes

Expected results from this subject	Training and Learning Results			
Possess and comprise knowledges on the economic frame that regulates the business activities, and the corresponding normative.	A2 A3 A4	B1	C4	D3 D5
Possess and comprise knowledges on the distinct processes, procedures and practical of business management.	A2 A3 A4	B9 B10 B14	C6 C7 C10	D4
Capacity to apply properly the mercantile legislation in countable subject	A2 A3 A4 A5	B1 B5 B13	C4 C12 C16	D3 D4 D5

### Contents

Topic	
I. THE FINANCIAL INVESTMENTS. ACTIVE FINANCIAL	I.1.- Financial instruments. I.2.- Active financial. Concept and classification. I.3.- Commercial credits and no commercial. I.4.- Representative values of debt. I.5.- Investments in instruments of heritage. I.6.- *Reclasificación And drop of active financial. I.7.- Deterioration of value of the active financial.
II. BASIC FUNDING: (I) NET HERITAGE: (1) PROPER FUNDS: (1.1) SOCIAL CAPITAL	II.1.- The sources of funding in the company: Concept and classification. II.2.- The Social Capital: Problematic countable derived of the foundation of the society. II.3.- Contabilización Of the increases of capital: Causes and type. II.4.- Contabilización Of the reductions of capital: Causes and type. II.5.- Of the business on the proper actions.
III. BASIC FUNDING: (I) NET HERITAGE: (1) PROPER FUNDS: (1.2) RESERVATIONS	III.1.- The autofinanciación: Concept and kinds. III.2.- The result of the exercise and base of distribution. III.3.- Order of prelación in the distribution of the gains. III.4.- Remuneración Of the actions. III.5.- The dotaciones to reservations. Problematic countable of the Reservations: Concept, kinds and operation III.6.- Others take part. III.7.- The negative result: The absorción of losses III.8.- The pending results of application
IV.- FUNDING BASICA: (I) NET HERITAGE. (2) ADJUST BY CHANGE OF VALUE. SUBSIDIES, DONACIONES And BEQUEATHED RECEIVED	IV.1. Problematic of the active financial available for the sale. IV.2. Operations of coverage IV.3.- Subsidies, donaciones and bequeathed received.
V.- *FINANCIACION *BASICA: (II) PASSIVE NO COMMON: (1) we LOAN And *EMPRESTITOS	V.1.- Extraneous finance on a long-term basis: Concept and classes. V.2.- Types of loans and *empréstitos. V.3.- The *imputación annual of the financial expenses *plurianuales of the loans and *empréstitos. V.4.- Problematic accountant of the loans and *empréstitos ordinary. V.5.- Problematic accountant of the *empréstitos convertible. V.6.- Problematic accountant of the *leasing or financial lease.
I SAW.- *FINANCIACION *BASICA: (II) PASSIVE NO COMMON: (2) PROVISIONS	I SAW.1.- Provisions: Concept. I SAW.2.- Problematic accountant of the provisions. I SAW.3.- Provision by dismantlement, retreat or rehabilitation of the *inmovilizado. I SAW.4.- Provision for other responsibilities.

VII.- ACTIVE NO COMMON, THE \*INMOVILIZADO \*TECNICO And THE INVESTMENTS REAL ESTATES. VII.1.- The fixed investments: Concept, classes and function in the company.  
 VII.2.- Problems \*valorativos. \*Inmovilizado Material and intangible  
 VII.3.- Investments real estates  
 VII.4.- Active no common kept for the sale  
 VII.5.- The depreciation of the \*inmovilizado like component of the result of the economic unit.  
 VII.6.- Methods of \*amortización: Practical and theorists.  
 VII.7.- Deterioration of value of active no common.

VIII.- ANNUAL ACCOUNTS  
 VIII.1.- Juridical frame of the annual accounts  
 VIII.2.- The Balance  
 VIII.2.1.- Concept and representativeness of the Balance  
 VIII.2.2.- Applicable norms to the Balance of situation  
 VIII.2.3.- Content and structure of the Balance  
 VIII.3.- The account of losses and gains  
 VIII.3.1.- The expenses: Definition and recognition  
 VIII.3.2.- The income: Definition and recognition  
 VIII.3.3.- The distinct categories of the business results  
 VIII.3.4.- The tax on societies  
 VIII.4.- The state of changes in the net heritage  
 VIII.4.1.- The state of income and expenses recognised  
 VIII.4.2.- The total state of changes in the net heritage  
 VIII.5.- The state of flows of effective  
 VIII.6.- The memory

### Planning

	Class hours	Hours outside the classroom	Total hours
Seminars	5	5	10
Lecturing	30	45	75
Seminars	15	30	45
Problem and/or exercise solving	3	10	13
Objective questions exam	1	6	7

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

### Methodologies

	Description
Seminars	CONTROL TUTORIAL OF THE PROCESS OF LEARNING OF THE STUDENT/To. EXHIBITION,RESOLUTION OF DOUBTS And REALIZATION OF PROOFS OF CONTROL
Lecturing	EXHIBITION BY PART OF THE PROFESSOR OF THE CONTENTS ON THE SUBJECT OBJECT OF STUDY, THEORETICAL BASES And GUIDELINES OF THE EXERCISES THAN EL/THE STUDENT HAS TO DEVELOP IN THE SEMINARS.
Seminars	REALIZATION OF PRACTICAL CASES BY EL/THE STUDENT, THAT ALLOWS to DEEPEN Or COMPLEMENT THE CONTENTS OF THE SUBJECT. THIS ACTIVITY EMPLOY AS I COMPLEMENT OF THE THEORETICAL KINDS.

### Personalized assistance

Methodologies	Description
Seminars	IN THE TUTORÍAS will RESOLVE THE DOUBTS, RELATED WITH THE SUBJECT, THAT POSE EL/THE STUDENT.
Seminars	IN THE TUTORÍAS will RESOLVE THE DOUBTS, RELATED WITH THE SUBJECT, THAT POSE EL/THE STUDENT.

### Assessment

	Description	Qualification	Training and Learning Results			
Seminars	REALIZATION OF PROOFS OF CONTROL	15	A2 A3	B1 B9 B10	C10	D3 D4 D5
Seminars	RESOLUTION OF PROBLEMS OF AUTONOMOUS FORM	10		B1 B5 B9		D3 D4 D5
Problem and/or exercise solving	PROOF WRITTEN PRESENCIAL AT THE END OF THE CUATRIMESTRE, ON THE ACQUISITION OF COMPETITIONS OF KNOWLEDGE And DESTREZA IN THE PRACTICE	60	A2 A3 A4 A5	B13 B14	C4 C6 C7 C12 C16	D3 D4 D5

Objective questions	PROOF WRITTEN PRESENCIAL AT THE END OF THE CUATRIMESTRE,	15	A2	B13	C4	D3
exam	ON THE ACQUISITION OF COMPETITIONS OF KNOWLEDGE		A3	B14	C6	D4
			A4		C7	D5
			A5		C12	
					C16	

### Other comments on the Evaluation

THE OFFICIAL EXAMINATIONS OF THE ASIGNATURA will REALIZE IN THE DATES THAT FIGURAN IN THE CALENDAR PUBLISHED BY LA EMPOWER OF CC. EE. And EE.

EL/THE STUDENT will BE EVALUATED IN THE ANNOUNCEMENT ORDINARIA IN ACCORDANCE WITH THE CRITERIA SIGNALLED PREVIOUSLY.

IN SECOND ANNOUNCEMENT will MAINTAIN THE NOTE OF CONTINUOUS EVALUATION.

LOS ALUMNOS QUE, POR CIRCUNSTANCIAS EXCEPCIONALES - Y CON PREVIA AUTORIZACIÓN EXPRESA DEL PROFESOR ENCARGADO -, NO PUEDAN REALIZAR LA EVALUACIÓN CONTINUA, REALIZARAN UNA PRUEBA COMPLEMENTARIA, PREVIAMENTE ACORDADA CON EL PROFESOR ENCARGADO, CON LA FINALIDAD DE PODER SACAR LA MÁXIMA NOTA POSIBLE EN EL EXAMEN FINAL DE LA MATERIA.

THE PUNCTUATION OF THE CONTINUOUS EVALUATION NO CONSERVARÁ IN THE ACADEMIC COURSE FOLLOWING.

THE EXAMINATION OF THE ANNOUNCEMENT FIN OF CAREER will CONSIST IN A THEORETICAL PROOF-PRACTICE WRITTEN, CUYA QUALIFICATION will SUPPOSE 100% OF THE NOTE.

### Sources of information

#### Basic Bibliography

BESTEIRO VARELA, MARÍA AVELINA y MAZARRACÍN BORREGUERO, M<sup>a</sup> ROSARIO, **Contabilidad Financiera Superior**, 2<sup>a</sup> Edición, Ediciones Pirámide, 2016

**PLAN GENERAL DE CONTABILIDAD**, REAL DECRETO 1514/2007,

**TEXTO REFUNDIDO LEY DE SOCIEDADES DE CAPITAL**, REAL DECRETO LEGISLATIVO 1/2010,

#### Complementary Bibliography

Montesinos, Vicente, **Fundamentos de contabilidad financiera DE CONTABILIDAD**, Ediciones Pirámide, 2015

SEBASTIAN CASTRO, FRANCISCO Y OTRO, **CONTABILIDAD DE INSTRUMENTOS FINANCIEROS Y COMBINACIONES DE NEGOCIO**, 1<sup>a</sup> Edición, Ediciones CEF, 2008

### Recommendations

#### Subjects that it is recommended to have taken before

Commercial law/V03G020V01205

Business: Mathematics of financial transactions/V03G020V01202

Business: Financial Accounting I/V03G020V01301

### Other comments

This educational guide anticipates the lines of performance that have to carry out with the student in the matter and conceives of flexible form. In consequence, can require readjustments along the academic year promoted by the dynamics of the class and of the group of real addressees or by the importance of the situations that could arise. Likewise, it will contribute to the \*alumnado the information and concrete guidelines that they are necessary in each moment of the formative process.