



## 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<br>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<br>Accounting Issuers<br>International Accounting Standards Board (IASB)<br>International Accounting Standards Board (IASB)<br>Institute of Accounting and Audit (ICAC) |
| Decision Making                                   | Importance of decision making in uncertain environments<br>Relevant Cost Analysis<br>Theory of constraints parameters<br>Thinking Process Tools<br>Project management                        |

Non for profit organisations.

Aim  
Financial statement  
P&L statement  
Cash flow statement  
Examples

|                                  |  |
|----------------------------------|--|
| Businesses Combinations (IFRS 3) | Basic concepts<br>Kinds of company<br>Cost of the combination<br>Goodwill<br>Examples<br>Special reference to the Spanish accounting regulation  |
| Income Taxes (IAS 12)            | Objective<br>Scope<br>Basic Definitions<br>Recognition of current and deferred tax liabilities and current tax assets<br>Temporary differences<br>Business Combinations<br>Unused tax losses and unused tax credits<br>Measurement<br>Deferred tax arising from a business combination<br>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 estudiante.se requires the active participation of the *alumnado in the classroom through exhibitions and debates.se 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 participate actively in the questions and questions aroused along the class. In **ningun marry the transparencies delivered by the professor constitute sufficient material on the content of the **asignatura. |
| 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 lesson **magistral.  |
| 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 *ofimática, 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 | 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 testsQuestions related with the *temario | 50            | B3<br>B4                      | C4<br>C6 |

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**Other comments on the Evaluation**

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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-201415.html>

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**Sources of information**

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SABI, **Sistema de Análisis de Balances Ibéricos**,

ICAC, **Regulador contable español**,

IASB, **Internacional Accounting Standard Board**,

FASB, **Federal Accounting Standard Board**,

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

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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): The Goal, Diaz de Santos

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**Recommendations**

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

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Financial accounting 2/V03G020V01401

Accounting Analysis/V03G020V01601

Management accounting/V03G020V01602

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**Other comments**

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It recommends present the works that propose to facilitate the progressive acquisition of the knowledges and the competitions of the \*asignatura

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