FINANCIAL AND ANALYTICAL ACCOUNTING

Credits: 9 ECTS CREDITS

Year: THIRD YEAR

Lecturer: Mònica Martínez Blasco  monica.martinez@iqs.edu

OBJECTIVES:

This course aims to provide the student with the knowledges and critical skills in all the areas included in the course content. Students should be intelligent users of the financial information, being able to produce and consult an annual report of any company without any problem. Students should also be able to interpret the goodness of a report data and to know the limitations of the financial statements.

This course develops the following abilities and competences:

Specific competences: At the end of the year, students should be able to:

1. Analyse accounts information and judge the economic state of a company.
2. Critically interpret and make decisions based on financial-economic criteria.

Generic Competences: The activities in this subject should enable students to develop the following generic competences:

1. Analysis and synthesis: Analyse and synthesise the information contained in the financial and analytical accounting cases.
2. Apply the practical knowledge: Choose the appropriate theoretical tool and its applications in order to make a decision from the results obtained and from the different options of the company.

PROGRAMME

Module 1: Estimated financial statements

Topic 1: Introduction to estimated financial statements
Topic 2: Sales budget and its influence on financial statements
Topic 3: Cost of sales, stocks and its influence on financial statements
Topic 4: Wages and salaries
Topic 5: Investments and amortization
Topic 6: Value Added Tax and Company Tax
**Module 2: Standard Chart of Accounts 2008**

Topic 1: Introduction to Standard Chart of Accounts  
Topic 2: Valuation methods  
Topic 3: Intangible Assets  
Topic 4: Fixed Assets  
Topic 5: Leasing  
Topic 6: Financial instruments  
Topic 7: Stocks  
Topic 8: Subventions, donations and legacy received  
Topic 10: Income from sales and provision of services  
Topic 11: Change of accounts criterion. Events after fiscal year closure

**TRAINING ACTIVITIES**

The training activities for this subject are as follows:

<table>
<thead>
<tr>
<th>TRAINING ACTIVITIES</th>
<th>Proportion</th>
</tr>
</thead>
<tbody>
<tr>
<td>A. Lectures presenting concepts and procedures</td>
<td>20%</td>
</tr>
<tr>
<td>B. Practical sessions (exercises, case resolution)</td>
<td>20%</td>
</tr>
<tr>
<td>C. Assignments</td>
<td>10%</td>
</tr>
<tr>
<td>D. Seminars or tutorials</td>
<td>5%</td>
</tr>
<tr>
<td>E. Personal study activities</td>
<td>40%</td>
</tr>
<tr>
<td>F. Assessment sessions</td>
<td>5%</td>
</tr>
</tbody>
</table>

**ASSESSMENT SYSTEMS**

<table>
<thead>
<tr>
<th>Assessment system</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Continuous - assessment tests (1)</td>
<td>20%</td>
</tr>
<tr>
<td>2. Classroom activities (exercises, discussion of practical cases, etc.)(1)</td>
<td>20%</td>
</tr>
<tr>
<td>3. Assignments and presentations</td>
<td>20%</td>
</tr>
<tr>
<td>4. Projects</td>
<td></td>
</tr>
<tr>
<td>5. Final assessment or exam (2)</td>
<td>40%</td>
</tr>
</tbody>
</table>

Notes:
(1) Over the course of the term there will be continuous assessment tests and classroom activities to evaluate students’ achievement of the learning objectives for the subject in terms of specific and generic competences.
(2) The final assessment will represent a significant part of the student’s final mark but it will not determine it completely.
Attendance is considered necessary to sit the exams.

The assessment of competences will be measured in a weighted and continuous way in the same proportion as the assessment system, because it is understood that assessment system is thought to measure the competences achieved by the student.

BIBLIOGRAPHY

- BASIC BIBLIOGRAPHY


Plan General de Contabilidad 2008

- ADDITIONAL BIBLIOGRAPHY

All additional information considered necessary for the classes activities (articles, web pages, etc) will be notified in class regarding its importance in the development of the subject. All documents of the course, including the theory used for the development of theory classes, cases formulation and their solutions can be consulted in the web page http://iqs.blackboard.com.