

TEACHING GUIDE

FINANCIAL ACCOUNTING I

GRADO EN ADMINISTRACIÓN Y DIRECCIÓN DE EMPRESAS (INGLÉS)

ACADEMIC YEAR 2026-27

Publication date: 29-06-2026



I.-Subject Identification	
Type	OBLIGATORIA
Teaching period	2 course, 1Q semester
Nº of credits	6
Language in wich the subject is taught	English

II.-Presentation
The general objective of this subject is to give theoretical and practical knowledge of accounting to the students. To achieve the objective set for this subject first the basis of basic accounting will be taught, after that, more complex issues such as development and interpretation of the financial statements are analyzed. That allows students to be able to advance in this discipline with a high degree of efficiency. Therefore, the fundamental basis of this subject will allow the student to develop well in the subjects of subsequent semesters in which more technically complex aspects are studied in depth: Financial Accounting II, Corporate Accounting, Balance Analysis, and Analytical Accounting. No need for any previous knowledge to take this course.

III.-Learning outcomes
CI01. Ability to analyse and synthesise: analysis, synthesis, evaluation and decision-making based on relevant information records on the company's position and potential growth. CI06. Ability to analyse, search for and interpret information from different sources: ability to identify sources of relevant economic data, obtain and select information that non-professionals are not capable of recognising CI07. Ability to solve problems CE03. Skills, Knowledge, both basic and specialized on the understanding of the operation, management and control of the different functional areas of the Accounting firm CP02. Ability of application of the theoretical, methodological knowledge and of the technologies acquired in the process of formation CP11 . Ability to develop and interpret accounting information
• Key for degrees not adapted to RD 822/21: CB - basic competences, CG - generic competences, CE - specific competences, CT - transversal competences. • Key for degrees adapted to RD 822/21: CON - knowledge, COM - competences, HAB - skills.



IV.-Contents

IV.A.-Syllabus

I. CONCEPTS AND METHODOLOGY OF ACCOUNTING	Topic 1. Concept of accounting	Origin of the accounting. Concept of accounting. Requirements and users of the economic and financial information.
	Topic 2. Theory of Equity	Accounting concept of equity. Equity elements. Accounting equation of double-entry accounting. Classification of assets and liabilities.
	Topic 3. Theory of Accounts	The account as an instrument of representation and measurement. Technicality of the accounts. Structure of account. Classification of the accounts: Assets, Liabilities and Equity Accounts. Revenue and Expenses accounts. Account (129) Result of the period.
	Topic 4. Analysis of the equity of the company	Conceptual framework. Inventory concept. Concept and components of the balance sheet: Analysis of economic or active capital. Current or non-current assets. Capital analysis: liabilities and equity: Passive. Current or non-current liabilities. Net worth. Other financial statements: Income statement; Cash flow statement; Statement of changes in Net Equity; Notes.
II. STANDARDIZED ACCOUNTING	Topic 5. Accounting cycle	The accounting cycle. Contents of the accounting books. T accounts. Trial balance. Inventory and accounts ledger per year. Elaboration of the inventory and annual accounts book. Elaboration of Financial statements.
	Topic 6. Cash and cash equivalents	Concepts. Valuation rules. Treasury. Term accounts. Others accounts. Presentation in the balance sheet.
III. ANALYSIS OF THE ONGOING OPERATIONS	Topic 7. Inventory	Initial Assessment. Subsequent valuation: The result for the year and the variation of stock. Impairment losses.



	Topic 8. Accounting treatment of the trade receivables	Classification of financial assets for business operations. Credits and receivables. Assessment of the trade receivables: Initial and subsequent valuation (Part 1). Impairment of the trade receivables. Accounting problems of factoring.
	Topic 9. Value added taxes (VAT)	VAT accounting. Accounting for VAT on purchases. Accounting for VAT on sales. Settlement of VAT.

IV.B.-Training activities	
Type	Title
Other activities	Theoretical and practical classes
Other activities	Academic Tutorials
Other activities	On-site test
Other activities	Preparation of the course contents
Other activities	Seminars, courses, workshops, conferences...



V.-Student workload	
Theoretical sessions	28
Resolution of exercises, problems, case studies, etc.	28
Practical sessions in experimental, technological and clinical laboratories, fieldwork, etc.	0
Tests and/or exams	4
Academic tutorials	40
Related activities: conferences, seminars, etc.	8
Preparation of theoretical sessions and self-study	20
Preparation of practical tasks, exercises, case studies, projects, etc.	20
Preparation for tests and/or exams	32
Total student workload	180

VI.-Methodology and academic programme		
Type	Period	Content
Practical sessions	Week 1 to Week 15	The basic practical content of the course will be developed in the classroom.
Tests and/or exams	Week 20 to Week 25	The theory and practical tests will be held on the dates established by the University,
Academic tutorials	Week 1 to Week 15	See the tutorial schedule.
Theoretical sessions	Week 1 to Week 15	The basic theoretical content of the course will be developed in the classroom.



VII.-Assessment methods

The general assessment method is continuous as established in the *Regulation for the Assessment of Learning Outcomes* of Rey Juan Carlos University.

All the assessment systems established in the degree report must be employed, except for those that have a minimum weight of 0%, which can be used by professors in the academic years they consider relevant. Each assessment system may be applied through one or more assessment activities, consistent with the system. No assessment activity can exceed individually 60% of the overall grade for the subject.

The sum of non re-evaluable activities cannot exceed 40% of the overall grade for the subject and, in general, should not have an established minimum grade (except for practical activities in which, strictly speaking, the conditions of the ordinary call cannot be reproduced in the extraordinary call).

Those students who do not manage to pass the subject in the ordinary call, or do not attend this first call, may attend the extraordinary call only for failed re-evaluable assessment activities.

The distribution and characteristics of the assessment activities are described below.

VII.A.-Description and weight of the assessment activities

The subject will be assessed by means of the tests and weighting indicated below:

ORDINARY CALL EXAM

1. Case studies: This test/s (1-10) will be weighted 10% of the final mark. The test will consist of the resolution of practical cases throughout the course. This test will not be re-evaluated in the exam to be taken in the extraordinary exam if the subject is not passed. Practical in-class activities aim to assess students' progress regularly. This assessment encourages active participation and continuous learning, which cannot be effectively applied in an extraordinary call exam. This test is held during the course, and the date will be announced by the professor in advance.

2. Test/s of theoretical/practical knowledge. This test will be weighted 30% of the final mark. The test will consist of theoretical and practical questions on the knowledge acquired throughout the course. This test will be re-evaluated in the exam to be taken in the extraordinary call. In order to release and save the mark of this part for the extraordinary exam, it is necessary to obtain a minimum of 5 out of 10. This test is held during the course, and the professor will announce the date in advance.

3. Practical test/s. This test will be weighted 60% of the final mark. The test will consist of practical cases on the knowledge acquired throughout the course. This test will be re-evaluated in the exam to be taken in the extraordinary call. In order to release and save the mark of this part for the extraordinary exam, it is necessary to obtain at least a 5 out of 10. The test will be held on the official date established by the university.

The final distribution and the details of the characteristics of the evaluation tests will be communicated by the professor in the first weeks of the academic year.

In order to pass the subject in the ordinary call exam, it will be necessary to obtain a 5 as an average mark of the previous tests according to their weighting, being necessary to obtain a 4 out of 10 in the re-evaluable tests so that they can be weighted with the rest of the tests.

In the extraordinary call exam, the re-evaluable parts not passed in the ordinary exam session will be assessed, maintaining the marks obtained in the other exams.

EXTRAORDINARY CALL EXAM

All the tests of the ordinary call that have not been released by the students will be re-evaluated in the extraordinary call on the official dates set by the university.

ADVANCE CALL EXAM

For those students who apply for the early call exam, theory, and practical exams will be scheduled to be taken on the date set by the University. 30% of the exams will be theory-based and the remaining 70% will be practical.

VII.B. Assessment of students with academic exemption from class attendance



Having Academic Exemption from Class Attendance (DAAC) does not imply that students are automatically exempt from participating in the continuous assessment activities or in the training activities of compulsory attendance as established in the teaching guide. Once the exemption has been granted, students must contact the subject's teaching staff, who will propose the adaptations he/she may consider relevant, as long as they guarantee the acquisition and adequate assessment of the learning goals established. Students must maintain adequate communication with the teaching staff so that they may provide information on the dates for training and assessment activities, if these are not established in the programme and available for students at the time of achieving the exemption.

Subject with possibility of academic exemption: Yes.

VII.C. Review of assessment activities

In accordance with the Regulation for the Assessment of Learning Outcomes of Rey Juan Carlos University.

VII.D.-Students with a disability or special educational needs

In order to guarantee equal opportunities, non-discrimination, universal accessibility and academic success, students with disabilities or especial education needs may request curricular adaptations to follow their studies. These adaptations will be provided by the Unit of Attention to People with Disabilities of Rey Juan Carlos University, in accordance with the regulation which regulates the service for the Attention of People with Disabilities at the University. This Unit will issue a report for curricular adaptations, so that students with disabilities or special education needs must contact the service (at e-mail discapacidad.programa@urjc.es) in order to provide relevant information for different educational alternatives.

VII.E.-Academic behaviour, academic integrity and honesty

Rey Juan Carlos University is fully committed to the highest standards of academic integrity and honesty, so studying at the URJC means assuming and subscribing to the values of integrity and academic honesty set out in the University's Ethical Code. To support this process, the University has Rey Juan Carlos University's Academic Conduct Regulation as well as different tools (anti-plagiarism, supervision...) that offer a collective guarantee for the full development of these essential values.



VIII.-Teaching resources and materials

Basic bibliography

Plan general contable de PYMES RD 1515/2007 de 16 de noviembre y adaptación al RD 1159/2010 y al RD 602/2016

The basics of financial accounting. Emilio Navarro Heras; Luis Gil Herrera. Edisofer. 2012.

Contabilidad financiera. Rivero Romero, José. Edisofer. 2015

Página Innovaconta <http://www.fcjs.urjc.es/paginas/innovaconta/> Página ICAC: <http://www.icac.meh.es/>

The basics of financial accounting II. Luis Gil Herrera. Anne Garvey; Emilio Navarro Heras; Edisofer. 2015.

Beyond figures : introduction to financial accounting : European financial accounting manual. María del Mar Camacho; Murat Akpinar; María José Rivero-Menéndez; Elena Urquía-Grande; Anne Eskola. Piramide. 2012

Consultation bibliography

IX.-Professors

Name and surname	VERA GELASHVILI
E-mail address	vera.gelashvili@urjc.es
Department	Economía de la Empresa
Campus	Madrid - Vicálvaro
Category	Titular de Universidad
Academic degree	Doctor
Person responsible for the subject	Yes
Tutorial timetable	Para consultar las tutorías póngase en contacto con el/la profesor/a a través de correo electrónico
Number of quinquennia	1
Number of sexennia	1
No. of positive evaluations by Docencia	2

