

TEACHING GUIDE

FINANCIAL ACCOUNTING II

GRADO EN ADMINISTRACIÓN Y DIRECCIÓN DE EMPRESAS (INGLÉS)

ACADEMIC YEAR 2026-27

Publication date: 24-06-2026



I.-Subject Identification

Type	OBLIGATORIA
Teaching period	2 course, 2Q semester
Nº of credits	4.5
Language in wich the subject is taught	English

II.-Presentation

Purpose and nature of accounting, measuring business income, accounting principles, assets and equity accounting for external financial reporting. The goal of this course consists of a more in-depth study of the rules for evaluating the most complex equity elements, as well as the preparation of the public accounting information, represented by the annual accounts, in order to make them a useful instrument for making decisions in the business.

To facilitate the understanding of this subject it is recommended to have passed the Financial Accounting I in order to have a basic knowledge of the accounting methodology.

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

Topic	Sections
Topic I. Reporting and analyzing non-financial long-lived assets. Accounting of Tangible assets, property investments, tangible assets in progress.	Concepts. Valuation. Amortization. Conservatism in long-lived assets. Assets held for sale. Non-financial fixed assets in the Balance Sheet, income statement and memory
Topic II. Accounting of Intangible assets.	Concepts. Valuation. Amortization. Registration and representation in the Balance Sheet, income statement and memory. Research and Development.
Topic III. Accounting of Financial Instruments: Equity and bonds.	Introduction to securities. Equity. Bonds. Concepts. Value, registration and representation in the Balance Sheet, income statement and memory
Topic IV. Accounting of Financial Instruments II: Amortised cost in assets and liabilities.	Introduction. Amortised Cost. Effective Interest Rate. Amortised Cost Assets: Classification: Commercial and financial credits. Valuation and accounting. Amortised Cost Liabilities. Valuation and accounting. Registration and representation in the Balance Sheet, income statement and memory
Topic V. Accounting of Stockholder equity.	Introduction. Concepts. Value, registration and representation in the Balance Sheet, income statement and memory. Classification, valuation and accounting of Public subsidies. Corporate Tax accounting.

IV.B.-Training activities

Type	Title
Other activities	Theoretical and practical on-site classes
Other activities	Performance of evaluation tests
Resolution of exercises, problems, case studies	Resolution of practical exercises
Other activities	Academic tutoring



V.-Student workload	
Theoretical sessions	21
Resolution of exercises, problems, case studies, etc.	21
Practical sessions in experimental, technological and clinical laboratories, fieldwork, etc.	0
Tests and/or exams	3
Academic tutorials	26
Related activities: conferences, seminars, etc.	10
Preparation of theoretical sessions and self-study	18
Preparation of practical tasks, exercises, case studies, projects, etc.	18
Preparation for tests and/or exams	18
Total student workload	135

VI.-Methodology and academic programme		
Type	Period	Content
Theoretical sessions	Week 1 to Week 15	In general, the basic theoretical contents of the course will be developed in classes preferably face-to-face by the professor and may be completed with the use of the basic reference manuals included in the bibliography.
Academic tutorials	Week 1 to Week 15	On site and/or remotely according to the tutorial schedule established by the professor
Practical sessions	Week 1 to Week 15	Resolution of practical exercises. Preferably in person. The progress in the practical exercises will be carried out in coordination with the teaching of the theoretical aspects.



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

System of Evaluation

1. Ordinary Call Exam

The evaluation of the course in the ordinary call will be based on the following components:

1. Practical Activities Proposed by the Professor (between 1 and 10)

- **Weighting:** 20% of the final grade
- **Minimum Grade Required:** None
- These are in-class activities designed to assess the student's progress on a regular basis. The professor will communicate the date and characteristics of these activities during the teaching period.
- These activities cannot be re-evaluated in the extraordinary call exam, as they aim to promote active participation and continuous learning.

2. Theoretical Exam

- **Weighting:** 30% of the final grade
- **Minimum Grade Required:** 4/10
- This test will be re-evaluated in the extraordinary call if necessary. To release and retain the mark for the extraordinary exam, a minimum of 5/10 must be obtained.

3. Final Practical Exam (Official University Exam Dates)

- **Weighting:** 50% of the final grade
 - **Minimum Grade Required:** 4/10
 - This test will also be re-evaluated in the extraordinary call. A minimum of 5/10 is required to release and retain the mark.
- To pass the course in the ordinary call, students must achieve a final weighted average of 5 or higher based on the components above.

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2. Extraordinary Call Exam

Students who do not pass or release any of the components in the ordinary call will have the opportunity to be re-evaluated in the extraordinary call. All unreleased components will be re-assessed on the official dates set by the University.

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3. Advance Call Exam

Students eligible for the early (advance) call will take a combined evaluation consisting of:

- **Theory exam:** 30%
- **Practical exam:** 70%

These exams will be scheduled according to the official date set by the University.

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

Contabilidad Financiera. (2015). Rivero Romero, José. Edisofer

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

R.D. 1514/2007 y 1515/2007 de 16 de noviembre P.G.C. BOE número 278, de 20 de noviembre de 2007

Supuestos de Contabilidad Financiera. Rivero Romero, José Edisofer 2010

Consultation bibliography

IX.-Professors

Name and surname	MARTA CAMPOS VALENZUELA
E-mail address	marta.campos@urjc.es
Department	Economía de la Empresa
Campus	Madrid - Vicálvaro
Category	Profesor/a Ayudante Doctor/a
Academic degree	Doctor
Person responsible for the subject	No
Tutorial timetable	Para consultar las tutorías póngase en contacto con el/la profesor/a a través de correo electrónico
Number of quinquennia	0
Number of sexennia	0
No. of positive evaluations by Docencia	0

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 Docentia	2