



**UCAM**  
UNIVERSIDAD  
CATÓLICA DE MURCIA

# Course Description 2018/2019

## Accounting and Finance

Master in Business Administration (MBA)

On-Campus Learning

## Index

ACCOUNTING AND FINANCES .....	3
BRIEF DESCRIPTION.....	3
PREREQUISITES.....	3
GOALS .....	3
SKILLS AND LEARNING RESULTS .....	4
METHODOLOGY .....	5
SYLLABUS .....	5
RELATION TO OTHER SUBJECTS.....	6
EVALUATION SYSTEM .....	6
REFERENCES .....	6
RELATED WEBS .....	7
RECOMMENDATIONS FOR THE STUDY.....	7
TEACHING MATERIALS.....	7

## Accounting and Finances

Module: **Common Module**

Subject: **Accounting and Finances**

Type: **Compulsory**

ECTS Credits: **5**

Semester: **First**

Teacher-in-charge: **Ángel Meseguer**

Email: [ameseguer@ucam.edu](mailto:ameseguer@ucam.edu)

Office hours (students): **Tuesdays 15:00 - 16:00.**

Module coordinator: **Isabel Ros Clemente & Carmen Conesa Pérez.**

## Brief Description

Fundamentals of financial accounting. Analysis and interpretation of financial statements. Regulation and functioning of the financial environment. Financial planning short and long term.

## Prerequisites

None specified.

## Goals

The course's key goal corresponds to the University's Master in Business Management (MBA) main goal, which is the graduate student's acquisition of advanced knowledge in business management, consulting and assessment, and the ability to apply it while developing management skills.

1. Fitting in professionally in the company's administration functional area, as well as accounting and assessing the viability of their own business.
2. Doing an in-depth analysis of the corporate financial policy.
3. Identifying and be able to use accounting methods and techniques as well as accounting analysis.
4. Knowledge of the latest techniques to evaluate asset situations and results.

## Skills and learning results

### Transversal skills

T1: Ability to analyse and synthesise.

T2: Ability to organise and plan.

MCER5: Understanding the main points from clear texts written in standard language if they deal with familiar issues, whether from working, studying or relaxing situations.

MCER7: Producing simple and coherent texts dealing with familiar topics or bringing about a personal interest.

MCER8: Being able to describe experiences, events, wishes and aspirations as well as briefly justifying your opinions or to explain your plans.

### Specific skills

E1: Mastering and integrating the required management tools and methods for the development of your professional activity.

E8: Solving economic and business problems by applying concepts, properties, norms, techniques and adapted methods to the corresponding functional area.

E14: Knowing the regulations issued by the regulatory bodies, notably the GAP, and to explain the accounting information for decision-making.

E15: Generating and defending with the necessary relevant means, reliable and structured accounting and financial information for decision-making.

### Learning results

LR: Understanding, thinking and synthesising contents of the socio-economic and legal framework.

LR: Managing and organising accounting and financial information gained during the learning process.

LR: Analysing and synthesising the key questions of a text related to everyday life or the field of study.

LR: Writing about personal and professional issues.

LR: Being able to communicate, both orally and written, situations that include reflected opinions, affective dimension and purposes.

RA: Knowing the proper tools for accounting and financial analysis.

RA: Ability to identify the most reliable accounting and financial techniques for professional performance.

RA: Understand and apply knowledge through new or unknown accounting and financial problem solving abilities within multidisciplinary contexts.

## Accounting and Finance

RA. Detecting solvency, liquidity and indebtedness problems.

RA. Identifying company budget deviations.

RA. Finding solutions to the detected problems.

RA. Being able to search and recognise fundamental accounting information.

RA. Analysing accounting and financial information by interpreting the conveyed economic and financial situation.

RA. Being able to extract the relevant information for financial reporting.

RA. Identifying and being able to define necessary internal control tools.

## Methodology

Methodology	Hours	In-class studying hours	Off-class studying hours
In-class course	20	35 hours (28 %)	
Tutoring	8		
In-class evaluation	7		
Personal study	40	90 hours (72 %)	
Recommended Reading and information search	9		
Problem solving, case studying and project assignment	27		
Debate and lecture preparation	14		
<b>TOTAL</b>	<b>125</b>	<b>35</b>	<b>90</b>

## Syllabus

1. Financial Accounting Basics.
2. Analysis and Interpretation of Accounting Statements.
3. Economic and financial viability of a company.

## Relation to other subjects

The Accounting and Finances course corresponds to a specialisation module, Financial Management and Business Organisation.

## Evaluation system

- **Theoretical part:** 80 %

- **Practical part:** 20 %

In order to pass it is necessary to achieve a weighted average superior or equal to 5. At the same time, it is necessary to obtain a minimum of 5 in each component of evaluation that counts for at least a 20% of the final grade.

Not achieving a minimum of 5 in any of those components of evaluation that count for at least a 20% of the final grade implies the failure of the subject, being necessary to retake those components in the following examination call in the same academic course. Those grades corresponding to components where the student has obtained at least a 5 (February/June examination call) will be kept for the following official examination call in the same academic course.

In any case, if the student does not obtain passing grades for all the evaluation components in the official examination call from September, none of the passing grades will be kept for following academic courses.

The **ranking system** (RD 1.125/2003. from 5th September) is as follows:

0-4,9 Fail (SS)

5,0-6,9 Pass (AP)

7,0-8,9 Good (NT)

9,0-10 Distinction (SB)

The "Honors" mentions can be awarded to those students with a degree of 9,0 or higher. This cannot be awarded to more than 5% of the students registered in a subject in each academic year, unless the number of students registered is less than 20, when there will be awarded only one mention.

## References

### Basic references

- Weygandt, J., Kimmel, P. and Kieso, D. (2010). "Financial Accounting: A Focus

Accounting and Finance - Tlf: (+34) 902 102 101

## Accounting and Finance

on Fundamentals (International Student Version)" John Wiley & Sons, 8<sup>th</sup> Ed.

- Horngren, C., Sundem, G., Elliot, J. and Philbrick, D. (2011), Introduction to Financial Accounting, Pearson, 11<sup>th</sup> Ed.

## Related Webs

<https://www.ifrs.org/> - International Financial Reporting Standards website

<https://www.sec.gov/> - Securities and Exchange Commission

## Recommendations for the study

It is fundamental for a proper course fulfilment to carry out the activities, study individually on a daily basis and solve the suggested case studies, as well as solving any question you might have while studying.

## Teaching materials

A PC with Internet connection and office software programs (word processor, spreadsheet, presentation, etc.) for personal studies is necessary. It is also recommended for students to use storage devices (such as memory sticks, CDs or DVDs) to speed up the exchange and storage of Power Point presentations, exercises, case studies, etc., data.