



Faculty of Business and Tourism

GENERAL SPECIFICATIONS

DEGREE IN BUSINESS ADMINISTRATION

2026 - 2027

Subject Data

Name:

Contabilidad Financiera II

English name:

Financial accounting II

Code:

858510205, 909517201, 859110205, 859010205,
858610205

Type:

Compulsory

Hours:

	Total	In class	Out class
Time distribution	150	60	90

ECTS:

Standard group	Small groups			
	Classroom	Lab	Practices	Computer classroom
4.8	1.2			

Departments:

Financial Economics, Accounting and Operation
Management

Knowledge areas:

Financial Economics and Accounting

Year:

2nd

Semester

1st

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TEACHING STAFF		
Name:	E-mail:	Telephone
Alba María Priego de la Cruz	alba.priego@decd.uhu.es	959217540
Others Data (Tutoring, schedule...)		
Tutoring: Monday and Wednesday 12.30 p.m. - 14.30 p.m. Office: Number 14 – Ground floor, Faculty of Business and Tourism Tuesday 12.00 p.m. – 14.00 p.m. Office: Number 261, ETSI, Carmen Campus		

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SPECIFIC INFORMATION OF THE COURSE

1. Contents description:

1.1 In English:

- Accounting problems of the different patrimonial elements and the incidence of the principles and rules of registration and valuation that are applicable to it
- Stock
- Non-current asset
- Creditors and debtors for traffic operations
- Own and external financing
- Financial accounts

1.2 In Spanish:

- Problemática contable de los diferentes elementos patrimoniales y la incidencia de los principios y normas de registro y valoración que le son de aplicación
- Existencias
- Activo no corriente
- Acreedores y deudores por operaciones de tráfico
- Financiación propia y ajena
- Cuentas financieras

2. Background:

2.1 Situation within the Degree:

- Intermediate subject of Financial Accounting.
- It is required to have completed studies in Financial Accounting I.

2.2 Recommendations

PREREQUISITES

- Having completed Financial Accounting I.
- English B2 certified (this course is taught entirely in English).

RECOMMENDATIONS

- To have knowledge of Financial Accounting I.

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3. Objectives (as result of teaching, or skills or abilities and knowledge):

GENERAL OBJECTIVES

- Deepening the accounting treatment of investment operations and company financing.

SPECIFIC OBJECTIVES

- To identify, value and record different accounting facts that, both of the periodic operations such as those derived from investment and financing, occur in the company.
- To know the Spanish accounting and legal-commercial standards, influencing especially in the use of the General Accounting Plan.

4. Skills to be acquired

4.1 Specific Skills:

-

4.2 General, Basic or Transversal Skills:

CT1- Correctly master the Spanish language, the various styles and specific languages necessary for the development and communication of knowledge in the scientific and academic field
CT2 - Development of a critical attitude in relation to the capacity for analysis and synthesis
CT3 - Development inquired attitude that allows the revision and permanent advancement of knowledge
CT4 - Ability to use the computation and information systems competences (C12) in professional context
CT6 - Promote, respect and ensure human rights, equality without discrimination based on birth, race, sex, religion, opinion or other personal or social circumstance, democratic values, social equality and environmental sustainability

5. Training Activities and Teaching Methods

5.1 Training Activities:

- Lectures / problem solving sessions.
- Supervised academic activities: seminars, conferences, projects, debates, group office hours, evaluation activities and self-evaluation activities.
- Individual study.

5.2 Teaching Methods::

- Lectures
- Problem solving sessions.
- Individual supervised work.
- Evaluation activities.
- Office hours.

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5.3 Development and Justification:

All necessary materials to follow-up the lectures and problem-solving sessions will be available on the online learning platform Moodle. The website of this course will contain information about the contents of the subject, working plans, schedules and interesting links.

During lectures, different resources such as blackboards (traditional/ electronic) and slide presentations will be used. Additionally, lecturers and professors may provide students with supplementary materials (electronic files, photocopies and so on).

Problem solving sessions will allow students to put into practice the knowledge they acquired during master classes. Emphasis will be placed on the resolution mechanisms, their limitations and advantages, as well as a critical analysis of the results achieved. These problem-solving sessions will be interactive and students' participation will be taken into account when assessing their performance and learning outcomes.

6. Detailed Contents

Unit 1. CREDITORS AND DEBTORS FOR COMMERCIAL OPERATIONS (I)

- 1.1. Previous considerations
- 1.2. Definition and recognition of a financial instrument. Financial assets and liabilities
- 1.3. Debits and credits for commercial operations. Assessment
- 1.4. Supplier accounts
- 1.5. Other creditors and debts to pay
- 1.6. Creditor and debtor accounts with public administrations
- 1.7. Personnel accounts

Unit 2. CREDITORS AND DEBTORS FOR COMMERCIAL OPERATIONS (II)

- 2.1. Introduction
- 2.2. Customer accounts
- 2.3. Commercial notes receivable
- 2.4. Other debtors
- 2.5. Late payment and loss of collection rights
- 2.6. Creditors and debtors for commercial operations in the Annual Accounts

Unit 3. NON-CURRENT ASSETS AND THEIR ACCOUNTING CONTROL

- 3.1. Concept and classification of non-current assets
- 3.2. The property, plant and equipment
- 3.3. Intangible assets
- 3.4. Real estate investments
- 3.5. Repairs, extensions and improvements to fixed assets
- 3.6. Fixed assets in the financial statements

Unit 4. ACCOUNTING ASPECTS OF FINANCING SOURCES (I): OWN RESOURCES, SUBSIDIES AND PROVISIONS

- 4.1. Introduction
- 4.2. Own financing sources
- 4.3. The subsidies
- 4.4. The provisions

Unit 5. ACCOUNTING ASPECTS OF FINANCING SOURCES (II): FINANCIAL LIABILITIES

- 5.1. Concept and recognition
- 5.2. Types of financial liabilities

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- 5.3. Typology of financial liabilities for valuation purposes
- 5.4. Practical accounting treatment of some operations with financial liabilities
- 5.5. The sources of financing in the financial statements

Unit 6. FINANCIAL ASSETS OUTSIDE OF TRAFFIC

- 6.1. Introduction and delimitation of the study
- 6.2. Financial assets at amortized cost
- 6.3. Financial assets held for trading
- 6.4. Financial assets at cost

7. Bibliography

7.1 Basic Bibliography:

- Camacho-Miñano, M.M. Beyond Figures. Introduction to Financial Accounting. Pirámide, Madrid. 2016.
- Navarro Heras, E. y Gil Herrena, L. The basics of Financial Accounting. Edisofer. 2013.
- Reverte Maya, C. Exercises of Financial Accounting. Ecobook, Madrid. 2014.
- Socías, A., Horrach, P. and Herranz, R. Financial accounting: The basic accounting cycle and the Spanish General Accounting Plan (Economía y Empresa). Ediciones, Pirámide, 2014.
- Spanish General Accounting Plan. Updated Edition January 2021. Instituto de Contabilidad y Auditoría de Cuentas (ICAC), Madrid, 2021.

7.2 Additional Bibliography:

- International Accounting Standards Board (IASB). Conceptual Framework for Financial Reporting 2010. IASB. 2010.

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8. Systems and Assessment Criteria

8.1 System for Assessment:

Assessment may follow two possible options:

- Continuous assessment throughout the course.
- Final assessment (a single exam - official convocatories).

8.2 Assessment Criteria and Marks:

8.2.1 Examinations Convocatory I

In the ordinary convocatory I, the student may take part in continuous assessment or final assessment. The student who chooses this last option will be graded exclusively with the grade obtained in the written exam.

Continuous assessment:

This assessment requires students to complete the following items:

During the course, in the days that are established, in order to encourage the completion of a common questionnaire for the different groups of students assigned to the subject, tests will be developed, without the need for a prior official call, in order to obtain up to 30% of the final grade for the subject. In no case can the test be carried out on other days than those scheduled for it. In these tests, the theoretical-practical knowledge achieved by the student will be evaluated through the realization and delivery of assumptions consisting of the registration of the company's economic operations, the determination of the accounting closing and the preparation of the annual accounts, which will be asked, preferably through multiple choice questionnaires.

Final assessment

The written test will have a weight of 70% on the student's final grade if they opt for continuous assessment and 100% when they opt for the final assessment. Regardless of the grade obtained in the continuous assessment tests, the student enrolled in this system will necessarily have to obtain a minimum grade of 4 points out of 10.

The written test will address both theoretical and practical issues related to the content of the subject program. In the test, the student may be required to respond to a minimum number of questions, therefore, if the requirements set in each test are not met, the test grade that would be awarded to the student would be a failure. Likewise, errors whose severity denotes a lack of knowledge of the General Accounting Process will allow the exam to be graded as failing overall, regardless of the points achieved in the rest of the sections.

To take the exam, the use of any electronic device (mobile phones, tablets, laptops...) except calculators is expressly prohibited. In the case of Erasmus students who have difficulty with the language, they will not be able to use electronic translators for their completion.

In ordinary calls II and III and other evaluations, the final grade will be 100% of the grade obtained in the final exam, which will follow the same format, evaluation criteria and qualification as in the case of the single final evaluation.

The qualification system used in this course is in accordance with that established in article 5 of Royal Decree 1125/2003, of September 5, which establishes the European credit system and the qualification system in university degrees of carácter official and valid throughout the national territory: The results obtained by the student in each of the subjects of the study plan will be graded according to the following numerical scale from 0 to 10, with an expression of one decimal, to which its corresponding qualitative rating may be added:

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- 0.0 to 4.9: Fail (SS)
- 5.0 to 6.9: Pass (AP)
- 7.0 to 8.9: Notable (NT)
- 9.0 to 10: Excellent (SB)

The mention "With Honor" may be awarded to students who have obtained a grade equal to or greater than 9.0. Their number may not exceed 5% of the students enrolled in a subject in the corresponding academic year, unless the number of students enrolled is less than 20, in which case a single "With Honor".

In the event that the number of candidates for the mention "With Honor" is higher than the maximum allowed and they all have the same grades, an additional test will be proposed to break the tie.

8.2.2 Examinations Convocatory II

In ordinary calls II and III and other evaluations, the final grade will be 100% of the grade obtained in the final exam, which will follow the same format, evaluation criteria and qualification as in the case of the single final evaluation.

The qualification system used in this course is in accordance with that established in article 5 of Royal Decree 1125/2003, of September 5, which establishes the European credit system and the qualification system in university degrees and valid throughout the national territory: The results obtained by the student in each of the subjects of the study plan will be graded according to the following numerical scale from 0 to 10, with an expression of one decimal, to which its corresponding qualitative rating may be added:

- 0.0 to 4.9: Fail (SS)
- 5.0 to 6.9: Pass (AP)
- 7.0 to 8.9: Notable (NT)
- 9.0 to 10: Excellent (SB)

The mention "With Honor" may be awarded to students who have obtained a grade equal to or greater than 9.0. Their number may not exceed 5% of the students enrolled in a subject in the corresponding academic year, unless the number of students enrolled is less than 20, in which case a single "With Honor".

In the event that the number of candidates for the mention "With Honor" is higher than the maximum allowed and they all have the same grades, an additional test will be proposed to break the tie.

8.2.3 Examinations Convocatory III

In ordinary calls II and III and other evaluations, the final grade will be 100% of the grade obtained in the final exam, which will follow the same format, evaluation criteria and qualification as in the case of the single final evaluation.

The qualification system used in this course is in accordance with that established in article 5 of Royal Decree 1125/2003, of September 5, which establishes the European credit system and the qualification system in university degrees and valid throughout the national territory: The results obtained by the student in each of the subjects of the study plan will be graded according to the following numerical scale from 0 to 10, with an expression of one decimal, to which its corresponding qualitative rating may be added:

- 0.0 to 4.9: Fail (SS)
- 5.0 to 6.9: Pass (AP)
- 7.0 to 8.9: Notable (NT)
- 9.0 to 10: Excellent (SB)

The mention "With Honor" may be awarded to students who have obtained a grade equal to or greater than 9.0. Their number may not exceed 5% of the students enrolled in a subject in the corresponding academic year, unless the number of students enrolled is less than 20, in which case a single "With Honor".

In the event that the number of candidates for the mention "With Honor" is higher than the maximum allowed and they all have the same grades, an additional test will be proposed to break the tie.

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8.2.4 Extraordinary Convocatory

In ordinary calls II and III and other evaluations, the final grade will be 100% of the grade obtained in the final exam, which will follow the same format, evaluation criteria and qualification as in the case of the single final evaluation.

The qualification system used in this course is in accordance with that established in article 5 of Royal Decree 1125/2003, of September 5, which establishes the European credit system and the qualification system in university degrees of carácter official and valid throughout the national territory: The results obtained by the student in each of the subjects of the study plan will be graded according to the following numerical scale from 0 to 10, with an expression of one decimal, to which its corresponding qualitative rating may be added:

- 0.0 to 4.9: Fail (SS)
- 5.0 to 6.9: Pass (AP)
- 7.0 to 8.9: Notable (NT)
- 9.0 to 10: Excellent (SB)

The mention "With Honor" may be awarded to students who have obtained a grade equal to or greater than 9.0. Their number may not exceed 5% of the students enrolled in a subject in the corresponding academic year, unless the number of students enrolled is less than 20, in which case a single "With Honor".

In the event that the number of candidates for the mention "With Honor" is higher than the maximum allowed and they all have the same grades, an additional test will be proposed to break the tie.

8.3 Single Final Evaluation:

In ordinary calls II and III and other evaluations, the final grade will be 100% of the grade obtained in the final exam, which will follow the same format, evaluation criteria and qualification as in the case of the single final evaluation.

The qualification system used in this course is in accordance with that established in article 5 of Royal Decree 1125/2003, of September 5, which establishes the European credit system and the qualification system in university degrees of carácter official and valid throughout the national territory: The results obtained by the student in each of the subjects of the study plan will be graded according to the following numerical scale from 0 to 10, with an expression of one decimal, to which its corresponding qualitative rating may be added:

- 0.0 to 4.9: Fail (SS)
- 5.0 to 6.9: Pass (AP)
- 7.0 to 8.9: Notable (NT)
- 9.0 to 10: Excellent (SB)

The mention "With Honor" may be awarded to students who have obtained a grade equal to or greater than 9.0. Their number may not exceed 5% of the students enrolled in a subject in the corresponding academic year, unless the number of students enrolled is less than 20, in which case a single "With Honor".

In the event that the number of candidates for the mention "With Honor" is higher than the maximum allowed and they all have the same grades, an additional test will be proposed to break the tie.