Syllabus
2026 - 2027

TECHNICAL SHEET OF THE SUBJECT

Data of the subject	
Subject name	Financial Accounting
Subject code	E000011444
Mainprogram	Grado en Administración y Dirección de Empresas por la Universidad Pontificia Comillas [GE-2 25]
Involved programs	Grado en Administración y Dirección de Empresas (E-2) [First year] Grado en Administración y Dirección de Empresas y Grado en Derecho [Second year] Grado en Administración y Dirección de Empresas doble titulación internacional (E-4) [First year] Grado en Administración y Dirección de Empresas y Grado en Relaciones Internacionales [First year] Grado en Administración y Dirección de Empresas (E-2) - en inglés [First year] Grado en Gastronomía e Innovación Culinaria y Grado en Administración y Dirección de Empresas [Second year] Grado en Admin. y Dirección de Emp. y Grado en Análisis de Negocios/Bachelor in Business Analytics [Second year] Grado en Ingeniería en Tecnologías Industriales y Grado en Administración y Dirección de Empresas [Third year] Grado en Psicología y Grado en Administración y Dirección de Empresas [Second year] Grado en Psicología + Grado en Administración y Dirección de Empresas [Second year]
Level	Reglada Grado Europeo
Quarter	Semestral
Credits	6,0 ECTS
Type	Básico
Department	Departamento de Gestión Financiera
Coordinator	Carmen Bada
Course overview	The course addresses the management of financial information within a company as an essential tool for decision-making. Students will therefore learn the valuation criteria applicable to the different balance sheet items and the accounting treatment of the main and most significant transactions affecting those items. They will also develop certain concepts enabling them to carry out a sound economic and financial analysis and diagnosis of real companies.

Teacher Information	
Teacher	
Name	María del Carmen Arroyo Mata
Department	Departamento de Gestión Financiera
EMail	maria.arroyo@comillas.edu
Teacher	
Name	María del Carmen Bada Olaran
Department	Departamento de Gestión Financiera
Office	Alberto Aguilera 23 [C-310]
EMail	mcbada@icade.comillas.edu

Teacher	
Name	José Carlos Cabanes Ruiz
Department	Departamento de Gestión Financiera
EMail	jc.ruiz@icade.comillas.edu
Teacher	
Name	María Resurrección Galindo Martín
Department	Departamento de Gestión Financiera
EMail	mrgalindo@icade.comillas.edu
Teacher	
Name	José María García Martín
Department	Departamento de Gestión Financiera
EMail	jmgmartin@icade.comillas.edu
Teacher	
Name	Cristina Grande Herrera
Department	Departamento de Gestión Financiera
EMail	cgrande@icade.comillas.edu
Teacher	
Name	Jaime Hernández Oñoro
Department	Departamento de Gestión Financiera
EMail	jhernandezonoro@icade.comillas.edu
Teacher	
Name	Laura Inés Lazcano Benito
Department	Departamento de Gestión Financiera
Office	Alberto Aguilera 23 [OD-410]
EMail	llazcano@icade.comillas.edu
Teacher	
Name	Javier Márquez Vigil
Department	Departamento de Gestión Financiera
Office	Alberto Aguilera 23
EMail	jmarquez@icade.comillas.edu
Phone	2249
Teacher	
Name	Gonzalo De Saavedra Rodríguez
Department	Departamento de Gestión Financiera

EMail	gdesaavedra@icade.comillas.edu

SPECIFIC DATA OF THE SUBJECT

Contextualization of the subject

Contribution to the professional profile of the degree

The course Financial Accounting is part of the Accounting Area of the Department of Financial Management. It covers the content necessary to understand the courses offered by this Department in subsequent years.

The course addresses the management of financial information within a company as an essential tool for decision-making. Students will therefore learn the accounting treatment of the most significant transactions affecting the company's assets, liabilities, and equity, together with their recording in the accounts, and will also develop concepts that enable them to carry out sound economic and financial analysis and diagnosis of real companies.

A command of Accounting, in both its theoretical and practical aspects, is essential for professionals working in the business world: beyond being a specific tool, it is also a language used across all areas of a company, not only in accounting or finance.

Prerequisites

Students must have completed Introduction to Accounting.

A basic knowledge of Financial Mathematics is helpful.

Competencies - Objectives

Competences

Conocimientos o contenidos

CON03	Conocer el lenguaje y los instrumentos contables necesarios para la representación de los hechos económicos, así como la normativa contable vigente y la necesidad de su armonización internacional
CON08	Aplicar normativa contable y criterios de valoración de elementos patrimoniales

Competencias

CPT01	Gestionar información y datos para análisis crítico y diagnóstico empresarial
CPT03	Trabajar de forma autónoma, organizada y orientada a la acción y calidad
CPT10	Interpretar estados financieros de una empresa

Habilidades o destrezas

HAB01	Aplicar técnicas de análisis de datos para la toma de decisiones empresariales
HAB02	Construir estados financieros de una empresa

THEMATIC BLOCKS AND CONTENTS

Contents - Thematic Blocks

MODULE 1: CURRENT ASSETS

Chapter 1: INVENTORY

Chapter 2: COMMERCIAL OPERATIONS

Chapter 3: CASH AND OTHER LIQUID ASSETS

MODULE 2: NET WORTH

Chapter 4: EQUITY

Chapter 5: GRANTS, DONATIONS AND LEGACIES

MODULE 3: LIABILITIES

Chapter 6: Commercial and non-commercial debts

Chapter 7: Provisions and contingencies

MODULE 4: FINANTIAL INVESTMENTS

Chapter 8: Financial Investments: General Concepts and Non-commercial loans

Chapter 9: Equity instruments: Shares

Chapter 10: Debt securities

MODULE 5: TANGIBLE AND INTANGIBLE ASSETS

Chapter 11: Fixed assets

Chapter 12: Value adjustments to fixed assets

MODULE 6: FINANCIAL STATEMENTS

Chapter 13: Financial statements

TEACHING METHODOLOGY

General methodological aspects of the subject

In-class Methodology: Activities

- **Master classes that provide theoretical explanations and guidance for studying specific lessons**
- **Interactive discussion sessions that include the analysis and resolution of cases and exercises, as well as individual and/or group assignments and problem-solving activities**

Non-Presential Methodology: Activities

- **Before and post-class study of the theoretical contents**
- **Preparation of the case studies that will be corrected afterwards in class.**

SUMMARY STUDENT WORKING HOURS

CLASSROOM HOURS		
Lecciones de carácter expositivo	Exposición pública de temas o trabajo	Pruebas de evaluación
20.00	35.00	5.00
NON-PRESENTIAL HOURS		
Sesiones tutoriales	Estudio y lectura organizada	
10.00	80.00	
ECTS CREDITS: 6,0 (150,00 hours)		

EVALUATION AND CRITERIA

The use of AI to produce full assignments or substantial parts thereof, without proper citation of the source or tool used, or without explicit permission in the assignment instructions, will be considered plagiarism and therefore subject to the University's General Regulations.

Evaluation activities	Evaluation criteria	Weight
Final Examn	- Correct answer - Concept knowledge - Spelling and presentation - Consistency	60
Midterms	- Correct answer - Concept knowledge - Spelling and presentation - Consistency	20 %
Continuous assessment	- Correct answer - Concept knowledge - Spelling and presentation - Consistency - Regular attendance - Proactive attitude	20

Ratings

FINAL COURSE GRADE:

A. In the **FIRST CALL**, the final grade (FG) will be calculated by applying the following formula:

FG = 20% Continuous Assessment + 20% Midterm Exams + 60% Final Exam

For this formula to apply, students must obtain a minimum score of 4.5 in the Final Exam. Below this score, the formula will not apply, and the final grade will be the score obtained in the Final Exam.

B. In the **SECOND CALL**, the final grade (FG) will be the higher of:

1. FG = 20% Continuous Assessment + 10% Midterm Exams + 70% Final Exam (minimum score: 4.5)
2. FG = 100% Final Exam (minimum score: 5)

C. In **SUBSEQUENT CALLS**, the final grade will be calculated by applying the following formula:

FG = 100% Final Exam (minimum score: 5)

Students in their third or subsequent calls are not required to attend class, and the 20% corresponding to Continuous Assessment will not apply to them. However, they may attend class in any of the groups in which the course is offered if they wish.

These students are not required to take the Midterm Exams. If they choose to take them, each will count for 10% of the final grade. Thus, if a student takes only one of the Midterm Exams, the Final Exam will account for 90% of the final grade and the Midterm Exam for 10%. If the student decides to take both, the Final Exam will account for 80% and the Midterm Exams for 20%. To facilitate scheduling, the Midterm Exams may be taken with any group, although students must inform their lecturer sufficiently in advance of which group they will take them with. Students who decide to sit a Midterm Exam must complete it and may not withdraw from it once it has begun.

MIDTERM EXAMS

No Midterm Exams will be held outside the dates established by the lecturers of each group.

If, due to duly justified unforeseen medical reasons, a student is unable to take one of the two Midterm Exams, the Midterm Exam actually taken will carry the full 20% assigned to this component (10% in the second call).

If, due to duly justified unforeseen medical reasons, a student is unable to take either of the two Midterm Exams, the 20% assigned to this component (10% in the second call) will be added to the Final Exam, which will then account for 80% (in both the first and second calls).

SERVICE-LEARNING PROJECT

A small group of students may, upon the student's application and the lecturer's selection, take part in a Service-Learning Project in certain cases. This project will enable participating students to better understand how to apply their professional knowledge and skills to benefit society, particularly by supporting institutions working with vulnerable people. It will also give them the opportunity to encounter other realities and to reflect on the social impact of their profession.

WORK PLAN AND SCHEDULE

Activities	Date of realization	Delivery date
Mid term 1	Week 6	Week 6

Mid term 2	Week 10-11	Week 10-11
Continuous Assessment	Weekly	Weekly

BIBLIOGRAPHY AND RESOURCES

Basic Bibliography

- Muñoz Orcera, R; Lazcano Benito, L y Márquez Vigil, J. Contabilidad Financiera. Editorial McGraw-Hill Madrid 2021.

- Plan General de Contabilidad (Real Decreto 1514/2007, de 16 de noviembre, por el que se aprueba el Plan General de Contabilidad).

Complementary Bibliography

- Information published by the Instituto de Contabilidad y Auditoría de Cuentas (Spanish Institute of Accounting and Auditing, ICAC) (http://www.icac.meh.es/).
- Materials and lecture notes posted on the learning platform.
- Practical case studies prepared by the department.