



INTRODUCTION

Course description: Accounting is, essentially, a common language used by every company in the world to express its operations and financial situation. The aim of this course is to learn how this language is used in the most common areas, taking into account international financial reporting standards and previous knowledge on Financial Accounting I.

- **Degree:** ADE+Data A., ADE+Finan, ADE+GenMan, ADE+Innov
- **Module in the Degree program:** Module 1: Finance and Accounting
- **ECTS:** 6 ECTS
- **Year and semester:** second year, first semester
- **Course type:** mandatory
- **Professor:** Cayetana Pajares Cortés
- **Language:** English
- **Schedule and classroom:** Thursday 7 p.m. (Aula 12) and Friday 8 a.m. (Aula 06).

SKILLS

- CG2: Identify, integrate and use the knowledge acquired in the discussion or resolution of problems that are relevant to economics and/or business.
- CE1: In-depth knowledge of the International Financial Reporting Standards and the theoretical concepts of accounting and finance.
- CE2: Analyze different accounting and/or financial situations of a company and its future projection, based on real cases.
- CE14: Solve specific accounting problems based on the application of the International Financial Reporting Standards.

PROGRAM

- Intangible Assets
- PPE
- Liabilities
- Financial Assets
- Revenue Recognition

EDUCATIONAL ACTIVITIES

- Lectures are given by the Professor using resources available such as blackboard and power point presentations. PPTs will be uploaded to ADI.
- Office hours: there will be open office hours in which the students will have the opportunity to share their questions with the rest of their colleagues attending.

EVALUATION SCHEME

ORDINARY EVALUATION (DECEMBER)

- 55% Final Exam



Universidad de Navarra

- 15% Quizz 1 (*)
- 15% Quizz 2 (*)
- 15% Quizz 3 (*)

(*) Concrete quizz dates will be communicated during the Lectures

Quizzes may include questions regarding all subjects covered from the beginning of the semester.

To get a pass, you must achieve a grade of at least 50% in the final exam and 50% in the total course grade.

Class participation (e.g. exercise solving, discussions, etc.) will be considered when computing final grades.

EXTRAORDINARY EVALUATION (JUNE)

- 100% Extraordinary Exam

CONTACT

- **Email address:** cpajares@external.unav.es
- **Office hours:** fridays 4:30-6 p.m.