



PRESENTACIÓN

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

- **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:** Fernando Vallejo Sagasetta de Ilúrdoz
- **Language:** English
- **Schedule and classroom:** Monday 17:00 - 18:30: Aula B2 (S1) AMIGOS. Tuesday: 17:00 - 18:30: Aula 16.

RESULTADOS DE APRENDIZAJE (Competencias)

- 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.

PROGRAMA

- Introduction
- PPE
- Intangible Assets
- Liabilities
- Financial Assets

ACTIVIDADES FORMATIVAS

- Lectures are given by the Professor using resources available such as blackboard and power point presentations. Some PPTs may 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. Contact the professor to set a meeting. Those will be online o monday after class, previous appointment.

EVALUACIÓN



Universidad
de Navarra

CONVOCATORIA ORDINARIA

- 50% Final Exam
- 15% Quizz 1
- 15% Quizz 2
- 15% Quizz 3

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 total course grade **or** at least 50% on the final exam.

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

Students who pass all three exams and have missed **fewer than 3 classes** during the semester, will have the choice to maintain the average grade for the final evaluation.

Students may choose to take the final exam to improve the grade, but it will be optional.

CONVOCATORIA EXTRAORDINARIA

- 100% Extraordinary Exam

HORARIOS DE ATENCIÓN

- Email address: fvallejosag@external.unav.es
- Office hours: Contact the professor to set a meeting.

BIBLIOGRAFÍA

Literature:

Supporting materials uploaded on ADI.

Weygandt, Kimmel, Kieso (2011): Financial Accounting: IFRS edition, ed. Wiley & sons [Find it in the Library](#)

Important webpages:

Financial Accounting Standards Board: www.fasb.org/home

- International Accounting Standards Board: www.ifrs.org/home