COURSE DATA

DATA SUBJECT

Code: 35959
Name: Business IT (Information Technology)
Cycle: Undergraduate Studies
ECTS Credits: 4.5
Academic year: 2026-27

STUDY (S)

Degree	Center	Acad. year	Period
1315 - Degree in Finance and Accounting	Facultat d'Economia	2	Second quarter

SUBJECT-MATTER

Degree	Subject-matter	Character
1315 - Degree in Finance and Accounting	Year 2 optional subjects	ELECTIVES

COORDINATION

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SUMMARY

This is an optative subject offered by the Departments of Accounting and Financial and Actuarial Economics. It is taught during the second semester of the second year of the **Degree in Finance and Accounting,** with a total workload of 4.5 ECTS credits.

The main objective of this course is the implementation and development of practical applications based on financial and accounting scenarios, specifically adapting the software used to the characteristics of each developed application.
The course is structured in two parts:

· MS Excel, including an introduction to Excel Macros and Copilot.

· Computerized Accounting.

The first part focuses on acquiring essential IT tools for applying modern methods of calculation and data management in the business environment. Students will work on key elements of financial application development using Excel, a software tool widely adopted in professional settings due to its versatility and availability. Excel plays a fundamental role in the workplace, offering advanced financial functions that facilitate efficient and accurate data analysis and management.

In addition, the use of Excel Copilot and Excel Macros will be introduced. These advanced tools will enable students to explore data analysis functionalities that integrate artificial intelligence, as well as the automatic generation of reports and charts, greatly enhancing financial modeling capabilities. The **versatility of macros allows repetitive tasks to be automated and calculation processes to be adapted to the specific needs of each financial or accounting application.**
This combination makes it possible to meet information processing and calculation objectives in an integrated way, offering significant advantages in terms of capacity, efficiency, and automation of procedures.

In the second part, the main objective is to familiarize students with the use of computer tools both for recording daily transactions and for preparing and managing financial statements. Prior knowledge acquired in the course *Financial Accounting I*, taught in the first year, will be essential.
The content of this second part is divided into three sections: the first addresses business transactions between companies; the second focuses on the relationship between the company, its staff, and public administrations; and the third deals with financing operations.

PREVIOUS KNOWLEDGE

RELATIONSHIP TO OTHER SUBJECTS OF THE SAME DEGREE

There are no specified enrollment restrictions with other subjects of the curriculum.

OTHER REQUIREMENTS

- It is advised having passed the subject FINANCIAL ACCOUNTING of the 1st course.
- It is advised having passed the subject FINANCIAL MATHEMATICS
- Windows user knowledge

COMPETENCES / LEARNING OUTCOMES

1315 - Degree in Finance and Accounting

Capacidad para desarrollar aplicaciones informáticas personalizadas de gestión financiera y contable.

Capacidad para la utilización de las hojas de cálculo para el tratamiento de los problemas económicos, empresariales y financieros.

DESCRIPTION OF CONTENTS

1. A SPREADSHEET: MS EXCEL

1. Presentation: MS- Excel as Decision Support System (DSS).
2. Setting of Excel

3. Edit data. Format.
4. Move and copy data.
5. References and names.
6. Presentation of documents. Print.

2. FORMULAS & FUNCTIONS

1. Formulas. References.
2. Audit of formulas.
3. Excel functions

3. GRAPHICS

1. Creation.
2. Graphic Assistant.
3. Format. Options.

4. DATA MANAGEMENT WITH MS-EXCEL

1. MS-Excel as Database.
2. Import and export data
3. Validate data
4. Formulary of data.
5. Organization of data.
6. Extraction of data. Filter.
7. Totalize sketches and consolidation.

5. ADVANCED TOOLS FOR ANALYSIS AND SIMULATION

1. Tables of data
2. Administrator of Scenaries
3. Conditional Format.
4. Dynamic Tables and Graphics.
5. Search objective.
6. Solver.
7. Data analysis.

6. INTRODUCTION TO EXCEL MACROS AND COPILOT

1. Macros.
2. EXCEL Copilot

7. INTRODUCTION TO COMPUTING FOR ACCOUNTING

1. Programming.
2. Book-keeping.
3. References.
4. Extracts.
5. Key files.

8. ACQUISITION OF GOODS AND SERVICES

1. Documentation of the purchase: the bill.
2. Inventory.
3. Non-current assets.
4. Services.
5. Returns.

9. OPERATIONS WITH EMPLOYEES & PUBLIC ADMINISTRATION

1. Employees expenses.
2. Social Security.
3. Valued Added Tax (VAT)

10. FINANCE OPERATIONS

1. Bank loan
2. Bank discount.

WORKLOAD

PRESENCIAL ACTIVITIES

Activity	Hours
Theory	15,00
Computer classroom practice	30,00
Total hours	**45,00**

NON PRESENCIAL ACTIVITIES

Activity	Hours
Attendance at other activities	0,00
Individual or group project	7,50

Independent study and work	30,00
Preparation of lessons	16,00
Preparation for assessment activities	14,00
Resolution of case studies	0,00
Total hours	**67,50**

TEACHING METHODOLOGY

The development of this subject is structured in theory and practice lessons (TOTAL: 3 hours, approx.).

Methodology of the 1st part (MS-Excel & Macros & Copilot):

In theory lessons, that are one hour long, aprox., we introduce the new concepts of Microsoft Excel, as well as the concepts that are related with financial applications.

In the practical sessions, which will last approximately two hours, the professor will combine the presentation and resolution of standard problems and real-data case studies with the students' own completion of similar exercises. Both the theoretical and practical classes will take place in the computer lab, so students will be working with a computer from the very beginning.

Methodology of the 2nd part (Computing for Accounting):

In theory lessons, that are one hour long, approx., we introduce the new concepts, that we relate with the subjects of Financial Accounting I and Financial Accounting II.

The teaching method that we use in theory lessons is the participative master class. This has the

advantages of a classical master class, as well as it motives the students' participation and improves

professor-student interaction.

In practice lessons, that are two hours long, approx., students have available real business documentation, with account and financial content. Furthermore, we set out fictitious problems that students will solve.

Moreover, the professor can suggest activities that relate several topics of the subjects, and students must solve them.

EVALUATION

The minimum grade required to pass the course is **5 out of 10**.
The assessment of the contents and competencies associated with this course will be carried out through **continuous assessment** and a **final synthesis exam**.

Continuous assessment
Continuous assessment will be based on **active participation** in class and the completion of **at least one assessment activity for each content block**.
This component will account for **30% of the final grade**, distributed equally between the two parts of the course.

Synthesis exam
The final evaluation will consist of a **synthesis exam** covering the contents of both parts: *MS Excel* and *Computerised Accounting*.
The synthesis exam will represent **70% of the final grade**, with equal weight assigned to each part.

Passing criteria

1. Each part will be graded on a scale from 0 to 10.

2. To calculate the average grade, students must obtain at least a **3 out of 10** in each part. Otherwise, the final grade will be the **lowest of the two**, which will result in **failing the course**.

3. A **minimum grade of 5 out of 10** in the synthesis exam is **required to pass the course**.

These criteria apply to both the first and second official examination periods.

NOTE: The use of illegal or fraudulent methods (copying, plagiarism, impersonation, etc.) to obtain undeserved results in the evaluable tests will be penalized with a zero in the test grade for those involved, subject to other penalties that may arise from the academic authorities. (see REGLAMENT D'AVALUACIÓ I QUALIFICACIÓ DE LA UNIVERSITAT DE VALÈNCIA PER A TÍTOLS DE GRAU I MÀSTER. Approved by the Governing Council of May 30, 2017. ACGUV 108/2017).

REFERENCES

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