

**COURSE DATA****DATA SUBJECT**

**Code:** 44491  
**Name:** Accounting  
**Cycle:** Master's Degree  
**ECTS Credits:** 7.5  
**Academic year:** 2025-26

**STUDY (S)**

Degree	Center	Acad. year	Period
2212 - Master's Degree in Business Management. MBA	Facultat d'Economia	1	Second quarter

**SUBJECT-MATTER**

Degree	Subject-matter	Character
2212 - Master's Degree in Business Management. MBA	Accounting and finance	COMPULSORY

**COORDINATION**

BARRACHINA PALANCA MERCEDES

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**SUMMARY**

The course is structured in two parts comprising, respectively, the information that companies provide in the areas external and internal to the organization. The development and analysis of this information is a key area for decision making of different groups of users, current and potential.

Thus, the accounting information addressed to the external users (investors, creditors, Public Administration, etc) is specific in the financial statements elaborated by the enterprises each financial year, in the annual accounts. In this field, the content of the subject is designed to understand how to use the accounting system to obtain the annual accounts.

In this area, the content of the subject is designed to understand how the accounting system is used to obtain the annual accounts; evaluate the degree to which the annual accounts capture the underlying economic reality of the company due to the distortions observed in the accounting system; and analyze the annual accounts in order to determine the profitability, liquidity and solvency of the entities, making a reasonable prediction about the future. Regarding the information addressed to the internal users (managers, administrators, etc.), the Management Accounting is the one that deals with this part of the



accounting, where the Cost Accounting represents the most substantial part and aims to determine the cost of the products or services manufactured or marketed by the company and the corresponding valuation of the stock. The scope of action of Management Accounting is broader, since it elaborates, analyzes and interprets the accounting information for the adoption of decisions in the short and long term, that is, both tactical and operational decisions related to Management Control.

## PREVIOUS KNOWLEDGE

### RELATIONSHIP TO OTHER SUBJECTS OF THE SAME DEGREE

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

### OTHER REQUIREMENTS

Students who do not come from qualifications, the scope of the company or address of business or whose professional experience does not reach these issues in order to achieve the learning outcomes should cover a few add-ons of training, which in the case of this subject reaches aspects of Financial and Management Accounting.

Such training will be obtained by the autonomous work of the student guided, if necessary, by using tutorials made by the professors of the subject.

## COMPETENCES / LEARNING OUTCOMES

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Act in the company's decision-making within the framework of human rights, democratic principles, the principles of equality between women and men, solidarity, environmental protection, universal accessibility and design for all, and the promotion of a culture of peace.

Analyse, synthesise and evaluate information, in a rigorous and critical manner, and be able to identify assumptions, assess evidence, detect false logic or reasoning, identify implicit values, and generalise adequately about problems and situations related to the business world.

Analyse and assess the functional areas of the company with the aim of understanding its current and potential strengths and weaknesses as a support for decision making.

Anticipate, evaluate and select financing options and investment projects in a contingent way and plan, organise and control the implementation of the latter.

Integrate the company into its socio-economic and competitive environment according to threats and opportunities.

Know and identify the principles of action and master plans of corporate social responsibility that allow the implementation of strategies aimed at improving confidence in the company, the relations with its environment, its image, its legitimacy and its social prestige.



Make both individual and collective decisions in professional practice as a company manager.

Prepare, write and publicly present business reports and projects in a clear and coherent manner, defend them with rigour and tolerance and respond satisfactorily to criticisms relating to them.

Produce the financial statements of the company based on the internal analysis, on the needs of users and on applicable regulations, interpret them and acquire the ability to make strategic and operative decisions on the basis of these analyses.

Promote the ability to work in a team and to collaborate and organise the group's activities effectively and efficiently both in the area of general management and in the other functional areas of the company.

Rationalise cost and optimise business profitability from the basis of management accounting.

Reinforce the importance of liquidity management as a key element in the normal development of a company's financial activity and be able to establish the optimum level of the firm's treasury.

Seek, select and assess information from the different actors in the environment, both through traditional methods and information and communication technologies, to use it effectively in the face of problems and situations related to business activity.

Students should apply acquired knowledge to solve problems in unfamiliar contexts within their field of study, including multidisciplinary scenarios.

Students should be able to integrate knowledge and address the complexity of making informed judgments based on incomplete or limited information, including reflections on the social and ethical responsibilities associated with the application of their knowledge and judgments.

Students should communicate conclusions and underlying knowledge clearly and unambiguously to both specialized and non-specialized audiences.

Students should possess and understand foundational knowledge that enables original thinking and research in the field.

## **DESCRIPTION OF CONTENTS**

### **1. The accounting system**

1.1 Concept of financial accounting

1.2 Equity and income

1.3 Elements of financial statements

1.4 The accounting method

1.5 Regulatory framework of accounting



## **2. The annual accounts**

- 2.1 Concept, purpose and models.
- 2.2 Balance.
- 2.3 Profit and loss account
- 2.4 Statement of changes in equity.
- 2.5 Statement of cash flows.
- 2.6 Memory.
- 2.7 Preparation of financial statements for financial analysis.

## **3. Analysis of profitability**

- 3.1 Financial return or return on equity (ROE)
- 3.2 Economic profitability or return on assets (ROA)
- 3.3 The decomposition of ROA and ROE: benefit carriers
- 3.4 The impact of financial debt on the ROE. The leverage effect.
- 3.5 Other profitability indicators

## **4. Analysis of liquidity and solvency**

- 4.1 Analysis of operating capital or working capital
- 4.2 Rotations and average periods of maturation
- 4.3 Minimum or required working capital
- 4.4 Short-term liquidity
- 4.5 Long-term solvency

## **5. Basic Concepts of Management Accounting**

- 5.1 The accounting triangle
- 5.2 External and internal scope
- 5.3 Definitions and concepts
- 5.4 Acquisition price. Production cost.

## **6. Classification of costs**

- 6.1 Direct and indirect. Variables and fixed.
- 6.2 Calculation phases and cost accumulation models.
- 6.3. The indirect costs and the cost centers (location).
- 6.4. Orders and processes.

- 7.1 Cost-volume-benefits analysis



## 7. Variable costs

- 7.1 Cost-volume-benefits analysis
- 7.2 Threshold of profitability
- 7.3 Target sales
- 7.4 Sensitivity analysis

## WORKLOAD

### PRESENCIAL ACTIVITIES

Activity	Hours
Tutorials	30,00
Theory	45,00
<b>Total hours</b>	<b>75,00</b>

### NON PRESENCIAL ACTIVITIES

Activity	Hours
Attendance at other activities	0,00
Individual or group project	75,00
Independent study and work	37,50
Preparation of lessons	0,00
Preparation for assessment activities	0,00
Resolution of case studies	0,00
<b>Total hours</b>	<b>112,50</b>

## TEACHING METHODOLOGY

The teaching methodologies that will be applied are lectures, participation in class, individual study, tutoring and group work. Theoretical contents will be taught through lectures to highlight the most important aspects of each unit and present a certain way of working and addressing the different concepts. The participative model will also be used for some theoretical aspects and in the practical classes, for which communication between the students and the lecturer is encouraged. Individual study favors learning and focuses on locating, gathering, analyzing and researching information. Tutorials, both individually and in groups, allow solving problems and directing work. The purpose of group work is to motivate the student in the research activity, encourage personal relationships, share problems, initiatives and solutions.

## EVALUATION

The subject has two parts: analysis of financial accounting and management accounting. Each of these parts will be assessed by means of the following items:

- . An examination or theoretical-practical test to assess the level of knowledge acquired.



. Papers and/or exercises submitted in writing.

. Participation in class (debates, problem solving, presentation of works, etc.).

To pass the subject, students must pass each of the two parts, which requires a minimum of 5 points out of 10 in the final exam for each part.

The mark obtained in the continuous assessment is non-reassessable.

## REFERENCES

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- Palepu, K.G., Healy, P. y Peek, E. (2010). Business Analysis and Valuation (IFRS Edition): Text and Cases. Ed. Thomson South-Western.
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