

**SUBJECT SYLLABUS
ACADEMIC OVERVIEW
INTERNATIONAL SCHOOL OF ECONOMIC & ADMINISTRATIVE SCIENCES**

COURSE NAME AND CODE: Financial Accounting (81132)

PROGRAM:

Bachelor of Business Administration (BBA)

Bachelor of Administration & Service (BA&S)

Bachelor of International Business (BIB)

Bachelor of International Marketing & Logistics Administration (BIMLA)

Bachelor of Economics & International Finance (BEIF)

Bachelor of Gastronomy (GAS)

LEVEL OF STUDY: Undergraduate Programme

GENERAL ACADEMIC INFORMATION			
LATEST UPDATE	2020-2		
ACADEMIC DEPARTMENT	Finance		
Subject type	Mandatory		
Language	Spanish		
Semester	Programme	Semester	
	BBA	1	
	BA&S	1	
	BIB	1	
	BIMLA	1	
	BEIF	2	
Number of Academic Credits	3		

Hours of academic work	144	Contact hours	64	Hours of independent/autonomous work	80	
Learning prerequisites	<ul style="list-style-type: none"> Ability to read and interpret academic texts in Spanish and English. 					
International Component	<ul style="list-style-type: none"> National and international standards, policies, regulations and mores related to the professional field. Vocabulary and technical language to communicate in different cultural contexts. 					
Sustainable Development Goals (SDG)	4. Quality Education					
COURSE DETAILS						
COURSE DESCRIPTION	The course provides students with a first encounter with the organization of business information through accounting, a resource that is essential in administrative decision-making. Provides the tools and concepts necessary for the construction of basic financial statements, with structure and criteria, based on International Financial Reporting Standards (IFRS or IFRS). This subject is an introduction to the basic financial and managerial block, being the first line of contact with finances for all the administrative programs of the school.					
Key Words:	Accounting, Finance, NIIF, IFRS.					
COMPETENCES DEVELOPED	EICEA ILOS or Programme ILOS	Course ILOS	Type	Content	Teaching and Learning strategy	Assessment Method
	ILO02	Prepare a Balance Sheet and an Income Statement using Excel to organize business information.	Skill	Balance Sheet Statement of Income	Problems Based Learning	<i>Method:</i> Supervised Practice and Demonstration <i>Technique:</i> Interview and triangulation <i>Instrument:</i> Check List, Value scales, rubrics.

	ILO06	Describe the general components of the International Financial Reporting Standard in the preparation of the Income Statement and Balance Sheet.	Knowledge	Globalization and accounting standardization.	Theoretical Class	<i>Method:</i> exam, written exam, concept maps. <i>Technique:</i> Documentary and productions analysis, content analysis, and wrappers exam. <i>Instrument:</i> Check List, Value scales, rubrics.
	ILO06	Differentiate the components that feed the basic financial statements: Balance Sheet and Income Statement.	Knowledge	Balance sheet Statement of income	Case Study	<i>Method:</i> case study, projects, written exam. <i>Technique:</i> Observation and triangulation <i>Instrument:</i> Check List, Value scales, rubrics.
	<p>ILO02: Critical Thinking: Evaluate information using critical and analytical reasoning to address changing economic and business situations.</p> <p>ILO06: Understand principles and concepts of administration: Demonstrate specific knowledge in the field according to the level of study (Bachelor).</p>					
Bibliography	<ul style="list-style-type: none"> • Baena Toro, D. (2018). Analisis financiero: enfoque y proyecciones. ECOE Ediciones • Coral Delgado, L.C. y Gudiño Dávila, E.L. (2009). Contabilidad Plus, Sexta Edición. Mc Graw Hill. • Horngren, C Harrison, W Oliver, S (2010). Contabilidad. Octava edición. Pearson. • International Accounting Standars Committee IASB. Marco Conceptual para la Información Financiera . Obtenido de https://www.ifrs.org/ • Robinson, T., Henry, E. y Broihahn, M. (2020). International Financial Statement Analysis. Forth Edition. Wiley: CFA Institute Investment Series. • Sierra, G., et al. (2001). Fundamentos de Contabilidad Financiera. Prentice Hall. Madrid. • Sinisterra, G. (2011). Contabilidad: Sistema de Información para las Organizaciones. Editorial Mc Graw-Hill. 6 ed. 					