



## **PCEO Grado en Derecho / Grado en Administración y Dirección de Empresas**

### **30603 - Financial Accounting II**

**Course 2011 - 2012**

**Curso: 1, Semestre: 2, Créditos: 6.0**

---

#### **Basic information**

---

##### **Teachers**

- **María José Arcas Pellicer** [arcas@unizar.es](mailto:arcas@unizar.es)
- **Caridad Martí López** [camarti@unizar.es](mailto:camarti@unizar.es)
- **María de la Paloma Apellániz Gómez** [papellan@unizar.es](mailto:papellan@unizar.es)
- **Ana Isabel Zardoya Alegría** [azardoya@unizar.es](mailto:azardoya@unizar.es)

##### **Recommendations to attend this course**

##### **Course Schedule and Deadlines**

---

#### **Home**

---

#### **Learning outcomes that define this course**

**The student, in order to pass the course, will have to show her/his competence in the following skills:**

##### **Introduction**

**Brief presentation of the course**

---

#### **Competences**

---

## **General aims of the course**

The expected results of the course respond to the following general aims

**Context/Importance of the course for the master degree**

**After completing the course, the student will be competent in the following skills:**

**Relevance of the skills acquired in the course**

---

## **Evaluation**

---

### **Assessment tasks**

The student will prove that he/she has achieved the expected learning results by means of the following assessment tasks:

---

### **Activities and resources**

---

### **Course methodology**

The learning process that has been designed for this course is based on the following activities:

### **Outline of the Programme**

The programme offered to the students to help them achieve the learning results includes the following activities :

### **Course planning**

**Calendar of actual sessions and presentation of works**

### **Bibliographic references of the recommended readings**

- Contabilidad financiera : el Plan General de Contabilidad : supuestos / Antonio Socías Salvá ... [et al.] Madrid : Pirámide, D.L. 2011
- Contabilidad financiera : el Plan General de Contabilidad de 2007 / Antonio Socías Salvá [et al.] . Madrid : Pirámide, D.L. 2010
- Contabilidad financiera : nuevo Plan General de Contabilidad y de PYMES / coordinador, José Luis Wanden- Berghe Lozano ; [autores] Cristina Bañón Calatrava... [et al.] . - 3ª ed. Madrid : Pirámide, cop. 2009
- España. Ministerio de Economía y Hacienda. Nuevo Plan General de Contabilidad: [RD 1514-2007, de 16 de noviembre, Ministerio de Economía y Hacienda (BOE 278- 2007 de 20 de nov.) Las Rozas (Madrid) : Especial Directivos, 2007
- Fundamentos de contabilidad financiera / coordinador Vicente Montesinos Julve ; [autores, Bernardino Benito López ... (et al.)] Madrid : Piramide, D.L. 2010
- Manual del nuevo Plan General Contable / coordinadores, Sotero Amador Fernández, Javier Romano Aparicio . - 3ª ed.

Madrid : Centro de Estudios Financieros, D.L. 2008

- Sánchez Fernández de Valderrama, José Luis. Teoría y práctica de la contabilidad / José Luis Sánchez Fernández de Valderrama . - 2ª ed. Madrid : Pirámide, [2008]