

COURSE PROGRAM

Academic Year: 2025/2026

Identification and characteristics of the course			
Code	500011-503105	ECTS Credits	6
Course name (English)	Financial Accounting II In Labor Relations and Human Resources (BA) degree, this subject is part of the PALEX - Intermediate level.		
Course name (Spanish)	Contabilidad Financiera II		
Degree programs	Degree in Labor Relations and Human Resources (RLRH)		
Faculty/School	Faculty of Economics and Business Sciences (BA)		
Semester	3º	Type of course	Compulsory
Module	Accounting		
Matter	Financial Accounting		
Lecturer/s			
Name	Office	E-mail	Web page
Dolores Gallardo Vázquez	24	dgallard@unex.es	
Subject Area	Financial Economy and Accounting		
Department	Financial Economy and Accounting		
Coordinating Lecturer (If more than one)			
Competencies			
1. Basic competencies			
BC1: Students demonstrate knowledge and understanding in an area of study that starts from the base of general secondary education, and is usually at a level that, although supported by advanced textbooks, also includes some aspects that imply insights from the cutting edge of your field of study.			
BC2: Students know how to apply their knowledge to their work or vocation in a professional way and have the skills that are usually demonstrated through the development and defense of arguments and problem solving within their area of study.			
BC3: Students have the ability to gather and interpret relevant data (usually within their area of study) to make judgments that include reflection on relevant issues of a social, scientific or ethical nature.			
BC4: Students can transmit information, ideas, problems and solutions to both specialized and non-specialized audiences.			
BC5: Students have developed those learning skills necessary to undertake further studies with a high degree of autonomy.			
2. General competencies			
GC1: Ability to assess the adequacy of different approaches to problem solving.			

GC2: Ability to accurately and reliably communicate the results of their work with coherent and structured arguments.
3. Transversal competencies
TC1: Computer knowledge and ICT proficiency.
TC2: Ability to communicate orally and in writing in Spanish.
TC4: Ability to manage, analyze and synthesize information.
TC8: Autonomous learning capacity.
TC9: Ability for critical and self-critical reasoning.
TC10: Capacity to solve problems.
TC11: Ability to make decisions.
TC12: Organizational and planning capacity.
TC16: Ethical commitment at work.
TC17: Commitment to quality.
4. Specific competencies
EC14: Knowledge and use of the basic principles and instruments of financial accounting.
EC16: Ability to apply professional criteria based on the management of technical instruments applied to the analysis of problems typical of the workplace.
Contents
Course outline*
<p>The subject Financial Accounting has the double purpose of providing the student with the precise knowledge to proceed with the registration of events and economic-financial transactions, in accordance with the norms and valuation rules contained in Royal Decree 1514/2007 and in Royal Decree 1515/2007, of November 16, which approves the General Accounting Plan and the General Accounting Plan for Small and Medium-sized Companies and the specific accounting criteria for micro-enterprises, as well as ICAC resolutions.</p> <p>Likewise, this subject has the objective of training the student in the formulation, presentation and understanding of the Balance, the Profit and Loss account and the Memory, in relation to the various elements that make up these Financial Statements, as well as in the basic tools of analysis of said States in relation to the profitability and risk of the companies, demonstrated through accounting.</p> <p>In summary, it is a question of studying the economic-financial aspects in the field of the company through financial accounting and the treatment of accounting information.</p>
Course syllabus
<p>Name of lesson 1: Accounting for Value Added Tax.</p> <p>Contents of lesson 1:</p> <ol style="list-style-type: none"> 1.1. Basic characteristics of VAT. 1.2. VAT supported. 1.3. VAT charged. 1.4. VAT settlement. 1.5. Location of the accounts studied in the Balance and the Profit and Loss account. 1.6. Main information in the Memory. <p>Description of the practical activities of lesson 1: Exercises and assumptions that allow reflecting the VAT tax paid and passed on, as well as its settlement.</p>

Methodology: Large group explanation with Power Point presentation. Special attention will be paid to the identification of the VAT paid and passed on in the accrual of the accounting events.

Name of lesson 2: **Inmobilized material.**

Contents of lesson 2:

- 2.1. Incorporation of tangible fixed assets into equity.
 - 2.1.1. For purchase from third parties.
 - 2.1.2. By own production or manufacture.
 - 2.1.3. Financial lease (leasing).
 - 2.1.4. Special forms of acquisition of property, plant and equipment (exchanges and non-monetary contributions).
- 2.2. Low fixed assets.
- 2.3. Location of the accounts studied in the Balance Sheet and the Profit and Loss Account.
- 2.4. Main information in the Report on tangible fixed assets.

Description of the practical activities of lesson 2: Exercises and assumptions that allow reflecting the knowledge and understanding of the different heritage elements studied.

Methodology: Large group explanation with Power Point presentation. Special attention will be paid to the valuation and accounting of the indicated assets.

Name of lesson 3: **Intangible assets.**

Contents of lesson 3:

- 3.1. Concept and related accounts.
- 3.2. Intangible fixed asset recognition criteria: identifiability criteria.
- 3.3. Particular rules for valuation of intangible assets.
- 3.4. Incorporation of intangible assets into equity.
- 3.5. Accounting process.
- 3.6. Derecognition of intangible assets.
- 3.7. Location of the accounts studied in the Balance and the Profit and Loss account.
- 3.8. Main information in the Report on intangible assets.

Description of the practical activities of lesson 3: Exercises and assumptions that allow reflecting the knowledge and understanding of the different heritage elements studied.

Methodology: Large group explanation with Power Point presentation. Special attention will be paid to the valuation and accounting of the indicated assets.

Name of lesson 4: **Operations related to personnel and Public Administrations.**

Contents of lesson 4:

- 4.1. Accounting problems of accounts related to personnel.
 - 4.1.1. Collection rights and payment obligations with company personnel.
 - 4.1.2. Personnel expenses and their accounting record.
- 4.2. Withholdings practiced and supported by the company.
- 4.3. Location of the accounts studied in the Balance and the Profit and Loss account.
- 4.4. Main information in the Report on financial relations with Public Administrations and personnel expenses.

Description of the practical activities of lesson 4: Exercises and assumptions that allow reflecting the knowledge and understanding of the different heritage elements studied.

Methodology: Large group explanation with Power Point presentation. Special attention will be paid to the valuation and accounting of the indicated assets.

Name of lesson 5: **Introduction to financial assets.**

Contents of lesson 5:

- 5.1. Concept and type of financial instruments.
- 5.2. Classification of financial assets.
- 5.3. Initial and subsequent valuation of financial assets.
- 5.4. Impairment of financial assets.
- 5.5. Classification and initial valuation of financial liabilities.
- 5.6. Location of the accounts studied in the Balance and the Profit and Loss account.
- 5.7. Main information in the Report on financial assets.

Description of the practical activities of lesson 5: Exercises and assumptions that allow reflecting the knowledge and understanding of the different heritage elements studied.

Methodology: Large group explanation with Power Point presentation. Special attention will be paid to the valuation and accounting of the indicated assets.

Name of lesson 6: **Introduction to liabilities.**

Contents of lesson 6:

- 6.1. Concept and type of financial instruments.
- 6.2. Classification of liabilities.
- 6.3. Initial and subsequent valuation of liabilities.
- 6.4. Impairment of liabilities.
- 6.5. Location of the accounts studied in the Balance and the Profit and Loss account.
- 6.6. Main information in the Report on liabilities.

Description of the practical activities of lesson 6: Exercises and assumptions that allow reflecting the knowledge and understanding of the different heritage elements studied.

Methodology: Large group explanation with Power Point presentation. Special attention will be paid to the valuation and accounting of the indicated assets.

Name of lesson 7: **Introduction to net worth.**

Contents of lesson 7:

- 7.1. Definition and composition of net worth.
- 7.2. Application and distribution of the result.
- 7.3. Different types of reservations.
- 7.5. Location of the accounts studied in the Balance Sheet and the Profit and Loss account.
- 7.6. Main information in the Report on net worth accounts.

Methodology: Large group explanation with Power Point presentation. Special attention will be paid to the valuation and accounting of the indicated assets.

Description of the practical activities of lesson 7: Exercises and assumptions that allow reflecting the knowledge and understanding of the different heritage elements studied.

All the relevant aspects of the subject and the development of the course will appear opportunely in the open virtual classroom for the subject of Financial Accounting II.

It is not necessary to submit a paper or electronic form.

It is necessary that the student's profile in the virtual classroom have an updated photograph and in DNI format.

Educational activities *

Student workload in hours by lesson		Lectures	Practical activities				Monitoring activity	Homework
Lesson	Total	L	HI	LAB	COM	SEM	SGT	PS
1 Theory	8	3						5
1 Practice	8	3						5
2 Theory	6	2						4
2 Practice	6	3						3
3 Theory	12	4						8
3 Practice	10	4						6
4 Theory	12	3						9
4 Practice	9	5						4
5 Theory	10	4						6
5 Practice	9	5						4
6 Theory	10	4						6
6 Practice	9	5						4
7 Theory	8	2						6
7 Practice	8	3						5
Assessment **	25	10						15
TOTAL	150	60						90

L: Lectures (85 students)

HI: Hospital internships (7 students)

LAB: Laboratory or field practices (15 students)

COM: Computer room or language laboratory practices (20 students)

SEM: Problem classes or seminars or case studies (40 students)

SGT: Scheduled group tutorials (educational monitoring, ECTS type tutorials)

PS: Personal study, individual or group work and reading of bibliography

Teaching Methodologies*

1. Expository method that consists of the presentation by the teacher of the contents on the matter under study.
2. Expository method that consists of the presentation by the teacher of examples or problems and the way to solve them.
3. Collaborative method for carrying out group work that allows broadening and deepening theoretical knowledge by searching relevant sources of information and data and applying them.

Learning outcomes *

- * Possess and understand knowledge in an area of study.
- * Apply knowledge to practice and solve specific problems within their area with the help of ICT.
- * Advise different parties in labor relations.
- * Know how to work independently and in a group.
- * Issue critical judgments that include ethical reflection and a commitment to quality.

** Indicate the total number of evaluation hours of this subject.

- * Search, transmit and manage information, ideas, and identify problems and solutions.
- * Present sufficient autonomy to satisfactorily pursue further studies.

Assessment systems *

1. General aspects of the evaluation

The evaluation of the Financial Accounting II subject will take into account the type of follow-up that the students carry out on it. In this sense, a distinction will be made between students subject to continuous evaluation or global evaluation.

The evaluation will be carried out through theoretical and practical tests, which will include all the material covered during the course, and will be made up of two parts: a) a first, which will be carried out through two tests or in the final exam corresponding to the official calls of the corresponding academic year. This part will consist of multiple choice tests or short questions; and b) a second part consisting of practical exercises that will include all or independent parts of the matter dealt with during the course. More specifically, the characteristics of the tests are the following:

A) Theoretical and practical multiple choice tests.

They will have a variable number of questions and only one correct answer.

Correct answers will be valued with 1 point, incorrect answers will be valued with $-1/(r-1)$, where r is the number of possible answers. Unanswered questions will be valued with 0 points. The scores of this test will be transformed into a normalized rating from 0 to 10: $\text{test score} \cdot 10/n$, where n is the number of questions asked.

B) Short questions.

Short answer questions to develop or partial problem exercises to be solved briefly. These questions will be scored from 0 to 10, being essential to answer at least 80% of the questions raised.

C) Practical exercise/s.

The practical test of the subject will consist of an exercise or global assumption of all the problems included in the program that will be scored between 0 and 10 or in independent practical exercises on all the problems. In any case, an attempt will be made to resolve one or several assumptions about the complete accounting process, or about some parts of it. The exercise will address issues related to each of the aspects studied in the course. In this test, conceptual errors will be valued in a special way.

For the qualification of this second practical part, the following aspects will be taken into account: adequacy and correct use of the accounts in the registration of each accounting fact, valuation of the items involved, identification of the theoretical bases (valuation rules and accounting principles) that support the registration and presentation of annual accounts. Likewise, students should be aware that the accounting record of operations is correct only if both the concepts involved in said record and the value or quantity for which each concept is recorded are correct. Therefore, the validity of a record requires the simultaneous correction of both aspects. Likewise, the readability, cleanliness and clarity of the answers will be taken into account, being able to penalize these aspects up to -0.5 points on the final mark of the evaluation tests. Finally, the existence of two blank cases in the practical exam will determine the failure of the subject.

The qualification and punctuation criteria, both for the theoretical test and the practical test, will depend on the contents collected in them, and this due to the diversity of

accounting problems that the subject encompasses. Therefore, these criteria can only be specified when preparing each of these tests.

2. Evaluation systems

Taking into account the Verified Report of the degree, the student evaluation system can be made up of the following elements:

EVALUATION SYSTEM	MIMIMUN WEIGHT	MAXIMUM WEIGHT
1. Final exam	0	100%
2. Partial exam	0	30%

As established in the regulations for the evaluation of learning results and the skills acquired by the students of the official degrees of the University of Extremadura (Resolution published in DOE nº 212, November 3, 2020), the following evaluation systems are established:

- 1) Continuous assessment system, and
- 2) Global assessment system.

The choice between the continuous or global evaluation system corresponds to the student, who must notify the professor in writing, during the first quarter of the course teaching period or until the last day of the registration extension period if it ends after that period, the type of evaluation to which it receives. When the student does not make this communication, it will be understood that she opts for continuous evaluation. From this it can be deduced that only students who wish to be evaluated by the global evaluation modality must request it. Once the type of evaluation has been chosen, the student will not be able to change in the ordinary call for that semester and will abide by the evaluation regulations for the extraordinary call.

The evaluation system and the criteria associated with it will be the same in all the calls of the current academic year. In the case of extraordinary calls, the evaluation of the tests carried out throughout the current course will be saved.

2.1. Continuous evaluation modality

Students who have opted for this modality will be assessed following a system made up of continuous assessment tests and a global practical exam. During the course, it is planned to take two multiple choice tests (continuous assessment tests) and a global practical exam carried out at the end of the course and prior to the final exam in the official call. These tests will be carried out on all the matter explained up to the moment of carrying it out and will have the characteristics already indicated in the general aspects of evaluation. In this system, 30% of the mark will correspond to the completion of the theoretical-practical tests (test), and the other 70% will correspond to the completion of the global practical exam or the practical final exam in the official calls. This assessment could also include attendance at transversal activities (conferences, workshops, talks, colloquiums, etc.) that take place during the semester at the center and that are a plus for the comprehensive training of the student.

Both the two multiple choice tests (continuous assessment tests) and the global practical exam carried out at the end of the course and prior to the final exam in the official call are considered recoverable assessment activities. That is, the student who does not

pass them will be able to take the exam again in the official call for the subject, both ordinary and extraordinary.

Students who obtain a grade of less than 5 in the continuous assessment tests, or in the global practical exam carried out at the end of the course must re-examine the failed parts on the date of the official call.

The first part of the exam (multiple test) will be passed through continuous assessment tests when an average score of 5 points out of 10 is obtained. The grade for this part of the assessment will be the average of the grades obtained in them. It will be necessary for the student to obtain a score equal to or greater than 4 points in each of the continuous assessment tests.

On the other hand, students who have passed the first (multiple test) in the continuous assessment tests, obtaining a minimum average score of 5 points out of 10, will be able to take the global practical part of the assessment. This second part (practical test) will be passed overall) achieving a rating equal to or greater than 5 points out of 10.

The student who has passed the two multiple choice tests and the global practical exam will have passed the subject, not having to go to the official call for it.

Students who do not pass the continuous assessment tests and/or the global practical exam may take the exam that will take place on the date of the official call for the subject, in which they will be examined on the part that they have not passed, as well as to the rest of the corresponding official examination sessions. To pass each part (theoretical or practical) in the final exam carried out on the dates of the official calls, it is necessary to obtain a score of at least 5 points out of 10 in each one.

The specific dates of the tests will be published in the virtual classroom of the subject.

The student who manifests a negative attitude in the classroom, on a continuous basis, will not have access to the continuous assessment tests.

Students who pass the theoretical part, both in the continuous assessment tests and in the final exam, will maintain this qualification for all the official calls to which they are entitled during the current academic year (ordinary and extraordinary call).

The qualification of the practical part will only be valid in the call in which it has been passed.

2.2. Global evaluation modality

It will consist of a single face-to-face exam on the entire subject, in the ordinary official call and/or in the extraordinary call approved by the Faculty.

The exam will consist of a first theoretical test and a second practical test with the characteristics already indicated. This second test will be corrected for students who have passed the first. Each of the tests, first and second, will be passed when a score of at least 5 points out of 10 is obtained.

In order to pass the subject through the global evaluation modality, it will be necessary to obtain a grade equal to or greater than 5 in each test.

3. Final grade of the subject

In the case of having passed both types of tests, the final grade for the subject will be determined by weighting the average grade of the first part of the evaluation with 30%

and the overall or final practical exam grade with the remaining 70%. That is, the rating will be obtained by applying the following expression:

"Final grade for the course" = 0.30 x average grade for the first part of the assessment + 0.70 x grade for the second part of the assessment

To pass the course, it will be necessary for the "final grade of the course" to be equal to or greater than 5, which requires having obtained a score equal to or greater than 5 out of 10 in each of the parts of the exam.

For students who do not pass the second part of the evaluation, the final mark can never be higher than a grade of 4.

For students who complete the first part of the evaluation in the official calls for the subject and do not pass it, the final grade will be the score obtained in said first part, weighting it with 70%.

Students who do not pass multiple choice tests in continuous assessment tests may attend the general call for students in global mode. In case of not doing so, your final qualification will be of Not Presented.

4. Dates of calls and other issues.

In each call, only the student who has a call will be evaluated and qualified. Therefore, all students are required to check if they have the call for which they are applying.

The dates of the official calls are those that will appear on the web page of the Faculty for the corresponding academic year. However, given the possibility of changes to these dates, it is recommended to check on the notice boards or on the Faculty's website the final dates in the days close to each call.

It is also recommended to check the transcription of the list of grades to the official records of the subject in order to be able to correct any possible errors produced in said transcription.

In carrying out the exams, only your own writing material, chart of accounts (only in the second test) and calculator will be allowed. The possession or use of any illegal, documentary or electronic means (which includes mobile phones, smart watches, etc., not even turned off), will not be allowed in any of the tests. Therefore, if during the development of the evaluation activities these extremes are detected, the device rings or its use is detected, the student will be expelled from the exam, his grade in the subject will be 0 (zero) and the corresponding instances will be informed. for the purposes that proceed.

The statements of the exams must be handed in before leaving the classroom.

The student must appear for the identified exam (with ID, student card, passport or driver's license).

Bibliography (basic and complementary)

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Arquero Montaña, J.L., Jiménez Cardoso, S.M. y Ruiz Albert, I. (2011) *Introducción a la Contabilidad Financiera*. Editorial Pirámide.

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- Morales Díaz, J. y Zamora Ramírez, C. (2023) *Ejercicios de Contabilidad de Instrumentos Financieros*. Ediciones CEF.
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COMPLEMENTARY BIBLIOGRAPHY

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- Rejón López, M. (2008) *Manual Práctico Del Nuevo Plan General de Contabilidad 2008*. Editorial Grupo Editorial Universitario.
- Resolución del ICAC de 30 de julio de 1991, por la que se dictan normas de valoración del Inmovilizado Material (BOICAC nº 6, 1991).
- Resolución del ICAC de 21 de enero de 1992, por la que se dictan normas de valoración del Inmovilizado Inmaterial (BOICAC nº 8 y 9, 1992).
- Resolución del ICAC de 9 de mayo de 2000, que establece los criterios para la determinación del coste de producción.
- Resolución del ICAC de 1 de marzo de 2013, por la que se dictan normas de registro y valoración del inmovilizado material y de las inversiones inmobiliarias.
- Resolución del ICAC de 28 de mayo de 2013, por la que se dictan normas de registro, valoración e información a incluir en la memoria del inmovilizado intangible.
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Other resources and complementary educational materials

Material in the virtual classroom of the subject.

ELECTRONIC RESOURCES LEGISLATION

Boletín Oficial del Estado: <https://www.boe.es/>

Instituto de Contabilidad y Auditoría de Cuentas (ICAC): www.icac.meh.es

La ley digital: <https://laleydigital.laleynext.es/Content/Busqueda.aspx>

DIGITAL MANUALS

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