



TEACHING GUIDE - 2026-2027

Advanced Accounting

UGRA_015625

Departments	Department of Economics, Finance & Accounting
Teaching Languages	English
ECTS	3
Teacher responsible	Montse Díaz Almazan - montse.diaz@esade.edu

Course Goals

To deepen and broaden the knowledge acquired in the accounting course in order to be able to assess and understand the usefulness of accounting for other areas of a company as well as externally.
Learn to read and understand the Financial Statements.

Previous knowledge

This course requires some previous knowledge on financial accounting

Prerequisites

This course requires some previous knowledge on financial accounting

Teaching methodology

This course is mainly practical.

There will be no formal split between lectures and participatory sessions. Sessions will be organized according to the development of the learning process.

Description

Course contribution to program

The course is relevant to learn and understand other courses in the accounting-financial area, for understanding the economic environment: the daily news or your everyday decisions of personal spending; and to develop skills and capabilities such as rigour & analytical capacity.

Short description

The Advanced Accounting course builds on the content developed in the accounting course and further explores how firms create an accounting information system that will serve as a basis for future decision-making.

All accounting topics will be approached from a responsible, ethical, and

sustainable perspective

This course is mainly practical

Bibliography

David Alexander, Christopher Nobrd, Financial Accounting: an international introduction, Harlow. Financial Times. Prentice Hall (Book)

Activities

Online training activities

Analytical exercises

Quizzes/tests

Group presentations

Case study resolution

Interaction with visiting guest professionals

Project development and presentation

Content

#	Topic
1	Financial Accounting Learn to record more complex transactions between companies and third parties, allowing firms to prepare quality financial statements that reflect a true and fair view of their situation. To deepen the understanding of key accounting issues such as accrual accounting.
2	Financial Analysis
3	Management Accounting Focuses on internal information that managers use to improve their information base for decision-making.

Assessment

Tool	Assessment tool	Category	Weight %
In-class analysis and discussion of issues	Participation	Retake and ordinary round	10.00%
Quizzes/tests	Tests	Retake and ordinary round	30.00%
Group project	Group project	Ordinary round	60.00%
Final individual project	Individual project	Retake	60.00%

PROGRAMS

G114-Global Governance Exchange Program (Undergraduates: Law)
G114 Year 1 (Optative)

G114S-Global Governance Exchange Program (Undergraduates: Law)
G114S Year 1 (Optative)

GEL23-Bachelor in Global Governance, Economics and Legal Order (Undergraduates: Law)
GEL23 Year 2 (Optative)

GEL25-Bachelor in Global Governance, Economics and Legal Order (Undergraduates: Law)
GEL25 Year 2 (Mandatory)
GEL25 Year 1 (Mandatory)