



ANEXO II: MODELO DE ADENDA PARA INTRODUCIR CAMBIOS SOBRE LAS GUÍAS DOCENTES

ADENDA A LA GUÍA DOCENTE CON MOTIVO DE LA CRISIS COVID-19*

Datos de la asignatura

Centro: Facultad de Economía y Empresa	
Titulación: Grado en Contabilidad y Finanzas	
Profesor responsable: Carlos José Álvarez Díaz	
Nombre asignatura: Consolidación de Estados Financieros	
Tipo de Asignatura: Obligatoria	Temporalidad: Segundo Semestre
Código SIES: GCONFI01-4-013	Curso: 4º

Cambios introducidos en los contenidos

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Cambios introducidos en las metodologías y plan de trabajo

In-class activities: 60 hours

- *Lectures.* Lectures are aimed at presenting the key concepts and theoretical aspects of the subject, which are illustrated with numerous examples. The course will foster active participation and student engagement. **Some face-to-face sessions may be casted online (Microsoft Teams or equivalent).**

Cambios introducidos en la evaluación

Student performance will be evaluated by a single in-class final exam. It is the overall assessment that takes place at the end of the learning process, which quantifies and evaluates student performance with a grade. Its primary purpose will be to measure the level of student achievement at the end of the course.

Grading system

Final exam will be an objective written test accounting for **10** points with both theoretical questions and practical exercises. Successful completion of the course is achieved when the

* Los cambios introducidos no deben alterar las competencias ni los resultados de aprendizaje esperados



student attains a passing mark of 5 points or above on this final exam.

Academic authorities will enable extraordinary periods for in-class exams until the end of July 2020 for those courses (as is the case of Consolidation of Financial Statements) that do not advise the use of online tests, whenever possible according to the instructions of public health authorities. Otherwise, exams would be exceptionally implemented online.

If the scheduled exam date were modified, international students would take an in-class exam in their home university, and procedures for its proper implementation would be agreed with the people in charge of the exchange program at their home university.

Evaluations	Grading system	Final grade
All (End of course & resits)	Final exam	Final exam: 10 points

Cambios introducidos en las tutorías

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