

Academic Year/course: 2021/22

## 27555 - Corporate and other Institutions Accounting

### Syllabus Information

**Academic Year:** 2021/22

**Subject:** 27555 - Contabilidad de sociedades y otras entidades

**Faculty / School:** 109 - Facultad de Economía y Empresa

**Degree:** 449 - Degree in Finance and Accounting

**ECTS:** 6.0

**Year:** 4

**Semester:** Second semester

**Subject Type:** Optional

**Module:**

### 1. General information

### 2. Learning goals

### 3. Assessment (1st and 2nd call)

### 4. Methodology, learning tasks, syllabus and resources

#### 4.1. Methodological overview

The methodology followed in this course is oriented towards the achievement of the learning objectives. A wide range of teaching and learning tasks are implemented, such as:

- Lectures: During the lectures the professor/s present and explain the basic concepts of the course, so these lectures are key to understand the contents of the course. Students will be encouraged to engage in a well-reasoned discussion about these basic concepts. The following materials will be available for the students:
  - Materials prepared by professors.
  - References recommended for each chapter that should be read in advance.
  - In some sessions, real cases of the topics under study will be carried out.
- Practice sessions: In addition to participative sessions, most weeks the students must bring solved several cases for the practical sessions focused on case solving. Small groups and individual participation will be carried out. They can involve focus group with experts about subjects of the course.

The learning process requires individual study and effort to achieve the course objectives.

The teaching delivery methodology is expected to pivot around face-to-face classes. However, if necessary for health reasons, face-to-face classes may be taught online.

#### 4.2. Learning tasks

The course includes the following learning tasks:

Activities	ECTS	COMPETENCES
lectures	1.2	All
Practice sessions	1.2	All

Case solving tasks Cases studies Oral presentations		
Individual and group tutorials: face-to-face and/or online Small groups study Individual study	3.6	All
<b>TOTAL ECTS</b>	<b>6</b>	

### 4.3. Syllabus

The course will address the following topics:

- Topic 1. LEGAL BACKGROUND
  - 1.1. Commercial and Accounting laws
  - 1.2. Companies. Characteristics
  - 1.3. Other type of organizations. Characteristics
  - 1.4. Equity. Concept and measurement
- Topic 2. COMPANIES. INCORPORATION
  - 2.1. Basic characteristics of limited and public limited companies
  - 2.2. Requirements and types of incorporation: Accounting process
  - 2.3. Shareholders in default
- Topic 3. EQUITY INSTRUMENTS: SHARES AND STAKES
  - 3.1. Shares and stakes: characteristics
  - 3.2. Types of shares and stakes. Accounting process
  - 3.3. Own shares and stakes. Accounting process
- Topic 4. CAPITAL INCREASE
  - 4.1. Legal requirements for capital increases or reductions.
  - 4.2. Share Premium and pre-emptive rights
  - 4.3. Types of capital increase. Accounting process
  - 4.4. Convertible bonds. Characteristics and accounting process
- Topic 5 CAPITAL REDUCTION
  - 5.1. Requirements, procedures and types of capital reduction.
  - 5.2. Types of capital reduction. Accounting process
  - 5.3. Capital reduction against profit or unrestricted reserves
  - 5.4. Simultaneous reduction and increase of capital.
- Topic 6. DISTRIBUTION OF PROFIT/APPLICATION OF LOSSES
  - 6.1. Format of the proposed distribution of profit or application of losses and basis of its distribution
  - 6.2. Distribution of profit to the partners: Dividends and interim dividends.
  - 6.3. Mandatory reserves and voluntary reserves. Losses compensation.
- Topic 7. DISSOLUTION, LIQUIDATION AND CONVERSIONS OF COMPANIES
  - 7.1. Dissolution and liquidation: concept and legal causes
  - 7.2. Liquidation accounting process and distribution of the company assets.
  - 7.3. Conversions: concept, requirements and causes
  - 7.4. Conversion: Accounting process
- Topic 8. CORPORATE MERGERS AND SPLITS
  - 8.1. Corporate mergers: concept and types
  - 8.2. Stages and Accounting process of a merger
  - 8.3. Corporate splits: concept and types
  - 8.4. Stages and Accounting process of a split

### 4.4. Course planning and calendar

Further information concerning the timetable, classroom, office hours, assessment dates and other details regarding this course, will be provided on the first day of class or please refer to the Faculty of Economics and Business website (<https://econz.unizar.es/>) and/or in the Online Teaching Platform (MOODLE).