

Academic Year/course: 2022/23

30626 - Combined Businesses Accountancy

Syllabus Information

Academic Year: 2022/23

Subject: 30626 - Combined Businesses Accountancy

Faculty / School: 109 - Facultad de Economía y Empresa

Degree: 432 - Joint Law - Business Administration and Management Programme

ECTS: 6.0

Year: 6

Semester: First semester

Subject Type: Compulsory

Module:

1. General information

1.1. Aims of the course

The course and expected results correspond to the following approaches and general objectives:

- To provide the basic knowledge about the different types of business combinations and their accounting processes
To examine the main accounting techniques of business combinations
- To determine the impact of the different types of business combinations on the financial information.

These approaches and objectives are aligned with the following Sustainable Development Goals (SDGs) of the United Nations 2030 Agenda (<https://www.un.org/sustainabledevelopment/es/>), in such a way that the acquisition of the results of Subject learning provides training and competence to contribute to some extent to its achievement:

Objective 4: Quality education

Objective 8: Decent work and economic growth

1.2. Context and importance of this course in the degree

"Mergers and Acquisitions Accounting" is a compulsory course of 6 ECTS that is taught in the first semester of the fourth year of the Degree in Business Administration. It is part of the accounting and finance module of the Degree. At this point in the degree, the students have completed several accounting courses, where they have learned about the elaboration, disclosure and analysis of companies' financial information as the basis for decision-making.

On many occasions, business organization requires making different types of business combinations to adjust the size or activities of the companies and/or their governing structures. Mergers, acquisitions and other forms of business combinations imply complex processes of accounting and of elaboration of the required financial information. After passing this course, the students will be able to carry out the accounting of a business combination as well as to elaborate and interpret the resulting financial information

1.3. Recommendations to take this course

This is a mandatory course that is based on the knowledge acquired in various accounting courses (Financial Accounting I and II, Financial Statements, and Financial Statements Analysis) of previous years of the degree.

The Online Teaching Platform (ADD- <https://moodle2.unizar.es>) of the University of Zaragoza will be used to upload the materials and activities of the course. There you will find materials, laws, cases and other scheduled activities. The student must be aware of the updates on the ADD.

To be able to achieve the expected learning objectives, the student must attend the theoretical and practical lessons and participate in both these types of classes. Continuous work and carrying out the programmed activities are recommended during the course in order to facilitate its understanding.

2. Learning goals

2.1. Competences

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

- E1. To lead, manage and administer companies and other types of organizations
 - E2. To understand the functioning of any area of a company or organization and to perform any managerial function.
 - E3. To evaluate a situation and its possible evolution for a company or organization, to make decisions and to capture the relevant knowledge.
 - E4. To elaborate global management projects for companies and organizations
 - E5. To elaborate consultancy reports about specific situations of markets, sectors, organizations, companies and/or functional areas.
 - E6. To understand and apply professional criteria and scientific rigour to economic and managerial problem solving. In addition, the students will achieve the following cross-sectional competences
- T1a. - Ability to solve problems
T1d. - Ability to analyze and summarize information from different sources T1e.- Ability to make decisions
T2a.- Ethical commitment to work T2b.- Capacity for teamwork

2.2. Learning goals

On completing the course, the student will have achieved the following outcomes:

1. To know and understand the accounting concepts related to corporate business, in particular, the different forms of business combinations.
1. To know and understand the national and international regulations for business combinations.
2. To understand the process of elaboration of financial information related to business combinations.
3. To be able to use the methodologies and tools to prepare the financial information of business combinations.

2.3. Importance of learning goals

The learning outcomes of this course are relevant for achieving the expected learning objectives of Business Administration and Management and they will also be important for the students' professional careers.

3. Assessment (1st and 2nd call)

3.1. Assessment tasks (description of tasks, marking system and assessment criteria)

The student will prove that he/she has achieved the expected learning results by means of the following assessment tasks. Two evaluation systems are available in the first round: a continuous assessment system and a global assessment system. Both are compatible, so the student can choose the continuous system and later sit the global exam, the best of the marks obtained prevailing. The second round is a global exam. Continuous assessment system

This system includes the completion and delivery of various tasks throughout different units and two written exams. The exams have theoretical and practical questions. The theoretical content consists of short questions and/or thematic questions, while the practical content includes one or several practical cases. The final mark will be the sum of the ones in every question (out of 10 points).

To pass this course in continuous assessment, students must obtain at least 5 points out of a total of 10 points. The mark in each of the two exams must be at least 3 (out of 10), or the student will not qualify for the average of both marks. If that is not the case, the student must sit the final exam. The final mark will take into account the completion of the tasks that could be proposed during the sessions. These tasks will be adequately supervised and correspond to the subjects of the course. The weights of the different evaluations in the final mark are as follows:

Completion of tasks:	10 %
First written exam:	45 %
Second written exam:	45 %

Global assessment system

This system consists of a written exam that will be 100% of the assessment process. The exam has theoretical, theoretical-practical questions and a practical section over a total mark of 10 points. To pass this course, students must obtain at least 5 points out of a total of 10 points. Course assessment will be onsite. In the case of a new pandemic wave, assessment will become partly online or fully online. It should be noted that in any online assessment task, the student performance may be recorded, following the regulations described in: https://protecciondatos.unizar.es/sites/protecciondatos.unizar.es/files/users/lopd/gdocencia_reducida.pdf A plagiarism detection software will be used to check the originality of the student's assessment tasks. Identification of plagiarism will invalidate the entire task performance (i.e. the task which will be graded with 0 points).

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 theory sessions, practice sessions and tutorials.

Teaching is expected to be done face-to-face, but health conditions may require on-line and/or blended teaching (moodle, google meet and similar technologies will be used for on-line and blended teaching).

4.2. Learning tasks

The syllabus is designed to help the student to obtain the expected learning outcomes and comprises the following activities:

1. Attending theoretical classes: this will include the preparation of presentations of individual and/or group tasks.
2. Attending practical classes: Practical exercises, previously studied by the students, will be solved.
3. The student must also study the course and sit the exams.

Tutorials: the professors will inform the students of their office hours for tutorials

4.3. Syllabus

This course will address the following topics:

Topic 1: Business concentrations and business combinations

- 1.1 The origin of business concentrations
- 1.2 Business combinations
- 1.3 The acquisition method

Topic 2: Mergers: General aspects

- 2.1 Concept and types of mergers
- 2.2 Legal aspects of a merger
- 2.3 Economic aspects of a merger
- 2.4 Accounting of a merger process

Topic 3: Business divisions

- 3.1 Types of divisions
- 3.2 Legal and economics aspects of a division
- 3.3 Accounting of a division process

Topic 4: Business Groups

- 4.1 Group concept and consolidation perimeter
- 4.2 National and international standards of consolidation
- 4.3 Elaboration of the consolidated financial information

Topic 5: Consolidation methods

- 5.1 Consolidation methods: introduction
- 5.2 Stages of the consolidation process
- 5.3 Consolidated Financial Statements

4.4. Course planning and calendar

The calendar of classes will be published in the website of the Faculty and/or in the Online Teaching Platform (ADD) and the presentation of works and other activities will be announced by the lecturer and through the appropriate channels

The beginning and end of the course are established by the academic calendar of the University.

The planning of the course, activities and deadlines will be announced through the Online Teaching Platform (ADD) during

the term. The most important ones will be announced at the beginning of the course. Dates of the final exams are provided in the Faculty website and/or in the Online Teaching Platform (ADD).