

27330 - Mergers and Acquisitions Accounting

Syllabus Information

Academic year: 2023/24

Subject: 27330 - Mergers and Acquisitions Accounting

Faculty / School: 109 - Facultad de Economía y Empresa

228 - Facultad de Empresa y Gestión Pública

301 - Facultad de Ciencias Sociales y Humanas

Degree: 448 - Degree in Business Administration and Management

454 - Degree in Business Administration and Management

458 - Degree in Business Administration and Management

ECTS: 6.0

Year: 4

Semester: First semester

Subject type: Compulsory

Module:

1. General information

The main objective of this course is that the student learns:

- To identify and analyze the different types of business combinations and their accounting.
- To use the main techniques for the accounting of business combinations.
- To determine the impact of different types of business combinations on 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/>), such that the acquisition of the learning outcomes of the subject provides training and competence to contribute to some extent to the achievement of targets 4.4 of Goal 4, 8.6 of Goal 8 and 8.6 of Goal 8.

In order to be able to achieve the foreseen learning objectives, it is recommended to attend the classes, as well as the active participation in both theoretical and practical classes.

It is recommended attendance and active participation in both theoretical and practical classes in order to achieve the learning objectives.

2. Learning results

- To understand the accounting concepts related to corporate business, through the different forms of business combinations.
- To identify and understand national and international regulation regarding business combinations.
- To understand the processes for preparing financial information relating to business combinations.
- To perform the methods and techniques for the preparation of financial information on business combinations.

The results that are achieved through this subject are of great importance to achieve the objectives pursued by the ADE degree as well as for the students' future professional projection.

3. Syllabus

Theme 1- BUSINESS CONCENTRATION AND BUSINESS COMBINATIONS.

Theme 2- MERGER OF COMPANIES. GENERAL ASPECTS.

Theme 3- SPLIT OF COMPANIES

Theme 4 - GROUPS OF COMPANIES.

Theme 5- CONSOLIDATION METHODS.

4. Academic activities

Theoretical classes, which are necessary for the student to understand the basic concepts of the course. The teacher will rely on the use of diagrams, summaries and examples that will be provided through the online platform Moodle.

However, the aforementioned materials do not cover 100% of the content of the subject and in no case can it be assumed that they can substitute or replace class attendance and the necessary reading of the bibliography.

Practical classes, in which exercises and cases will be solved. These classes will help the student to understand the theoretical part and in which the student is expected to have an active participation in class.

The learning process requires individual study and effort on the part of the student.

Lectures: 30 hours

Practical classes: 30 hours

Personal study: 86 hours (including tutorials and consultations with the teacher).

Assessment tests: 4 hours (2 hours outside class hours).

6 ECTS = 150 hours

The teaching methodology and its evaluation is planned to pivot around face-to-face classes. However, if circumstances require it, it may be carried out online.

5. Assessment system

In the first call, two assessment systems are established, one based on a continuous assessment process and the other consisting of a global final exam.

CONTINUOUS ASSESSMENT SYSTEM.

The course can be passed by passing two mid-term exams, before the final exam period. The dates will be indicated in advance. In addition, in order to help students with the subject, different activities be carried out, which will also contribute to the continuous assessment qualification.

The first intermediate test, which will be of a compulsory nature, will cover the first three themes of the course, and the second will cover subjects four and five. The weighting shall be 50% for the first test and 40% for the second.

In order to pass these tests, a minimum mark of 5 must be obtained in each of them. The remaining 10% will be obtained by the results obtained in the class activities.

FINAL GLOBAL EVALUATION SYSTEM

The final overall test will consist of a theoretical test (1/3 of the final mark) and a practical test (2/3 of the final mark). The theoretical part consists of several questions and the practical part consists of the resolution of one or more practical cases.

Both in the continuous assessment system and in the global system, in order to pass the subject, the student must achieve a final mark of at least 5 out of 10.