

27555 - Corporate and other Institutions Accounting

Syllabus Information

Academic year: 2023/24

Subject: 27555 - Corporate and other Institutions Accounting

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

The main goal of the subject is to offer the student a practical vision of how to transfer to the accounting level the different operations of mercantile character in the scope of the organizations. The course focuses on clarifying the complex treatment given by accounting and commercial regulations to the components of equity, especially shareholders' equity.

This course is mainly focused on commercial companies, so the regulatory foundations will be the Texto Refundido de la Ley de Sociedades de Capital and the General Accounting Plan. At the end of the course, students will have familiarised themselves with the use of these regulations and with the operations involved in the incorporation of companies, capital increases and reductions, mergers and spin-offs, among others.

These approaches and goals are aligned with the Sustainable Development Goals (SDGs) of the United Nations Agenda 2030 (<https://www.un.org/sustainabledevelopment/es/>), in particular, the activities planned in the subject will contribute to the achievement of goals 4 Quality Education, 8 Decent Work and Economic Growth, 16 Peace, Justice and Strong Institutions.

2. Learning results

The student, passing the subject, will achieve the following results:

1. -Use a combination of accounting regulations and commercial law to respond, mainly, to the operation of companies and other entities.
2. -Understand the processes of incorporation of companies, as well as capital increase and reduction, from an accounting point of view.
3. -Differentiate the different equity instruments and their Goals.
4. -Understand the process through which the owners of the companies are remunerated.
5. -Know the accounting development of merger, spin-off, liquidation and transformation processes.
6. -Understand the accounting processes relating to the net assets of non-profit entities and other entities that have a separate consideration in Spanish accounting regulations.

3. Syllabus

UNIT 1. LEGAL AND REGULATORY ENVIRONMENT. NET WORTH

UNIT 2. CAPITAL COMPANIES. CONSTITUTION

UNIT 3. OWN EQUITY INSTRUMENT: ACTION and PARTICIPATION.

UNIT 4. CAPITAL INCREASES

UNIT 5. CAPITAL REDUCTIONS

UNIT 6. THE APPLICATION OF THE RESULT

UNIT 7. DISSOLUTION, LIQUIDATION AND TRANSFORMATION OF COMPANIES

UNIT 8. MERGER AND SPIN-OFF OF COMPANIES

4. Academic activities

Master classes: 30 hours

Practical classes: 30 hours

Personal study, tutoring, evaluation: 90 hours

6 ECTS = 150 hours

In principle, the teaching methodology and its evaluation is planned to be based on face-to-face classes . However, if circumstances so require, they may be carried out online.

5. Assessment system

The Subject will be evaluated by continuous or global evaluation in the first call and by global evaluation in the second call.

Continuous assessment.

This is the most recommended modality for students who can follow the subject on a regular basis by doing the assignments and tests designed by the teachers.

These students must carry out work on the practices associated with each of the topics of the course. As well as they must elaborate a group work.

There are also two tests, approximately halfway through the semester and at the end of the class period, which may exempt from those parts of the final exam in the official call for applications.

Overall assessment

It will be carried out by means of a written test at the official call. This is the most recommended modality for students who cannot follow the course on a regular basis.

Assessment criteria:

Students who have handed in the assignments on the indicated dates and have participated in the resolution of at least 80% of the assignments, and have passed them, will be able to take the written tests of continuous evaluation. The first test will be on topics 1 to 5 and the second on topics 6 to 8. The grade will be composed of the grade obtained in the written tests (up to a maximum of 65%) and the work submitted (up to a maximum of 35%). In order to exempt the student from each part of the global test, the grade obtained must be higher than 4.0. The final grade of the tests will be the average of the two grades, and it will be necessary to obtain at least a 5at to pass the subject.

For students who have not presented or have not reached the minimum in the written tests of continuous evaluation or have not submitted and passed the regular activities, the final grade will be obtained in the overall test.

The continuous assessment written tests will be theoretical-practical, containing both test and/or short answer questions, and practical exercises, in which students will have to demonstrate the competences acquired.