

30626 - Combined Businesses Accountancy

Syllabus Information

Academic year: 2023/24

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

The main goal of this subject is that the student learns:

- a. Basic knowledge of the different types of business combinations and their accounting.
- b. The main techniques for accounting for business combinations.
- c. To determine the impact on the financial information of the different types of business combinations.

These approaches and goals are aligned with the following Sustainable Development Goals (SDGs) of the United Nations Agenda 2030 (<https://www.un.org/sustainabledevelopment/es/>), in such a way that the acquisition of the learning results of the subject provides training and competence to contribute to some extent to the achievement of the objectives 4.4 of Goal 4, 8.6 of Goal 8.

In order to achieve the expected learning objectives, it is recommended to attend classes, both theoretical and practical, as well as to actively

2. Learning results

- Know the accounting concepts related to corporate business, through the different forms of business combinations.
- Knowledge of national and international regulations.
- Understand the processes for preparing financial information related to business combinations.
- Manage the methodology and techniques for the preparation of financial information of business combination processes.

The results achieved through the learning of this subject are of great importance within the goals pursued by the ADE degree as well as for the future professional projection of the student.

3. Syllabus

Unit 1-BUSINESS CONCENTRATION AND BUSINESS COMBINATIONS

Unit 2-MERGER OF COMPANIES. GENERAL ASPECTS.

Unit 3-SPLITTING OF COMPANIES

Unit 4 -COMPANY GROUPS

Unit 5-CONSOLIDATION METHODS

4. Academic activities

Theoretical classes, necessary for the student to understand the basic concepts of the consolidation subject. The teacher will rely on the use of outlines, summaries and examples that will be provided through the ADD. However, the aforementioned transparencies 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 that will help the student to understand the theoretical part and where the student will have an active participation, intervening directly in the resolution of the same in class.

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

Master classes: 30 hours

Practical classes: 30 hours

Personal Study: 86 hours (Including tutorials and consultations with the teacher)

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

6 ECTS = 150 hours

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

5. Assessment system

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

CONTINUOUS ASSESSMENT SYSTEM:

The subject can be passed by passing two tests, a first intermediate one and a second one at the end of the program, before the final exam period at the end of the program, before the final exam period, tests that will take place on the dates to be indicated.

Complementarily, in order to help the monitoring of the course, some test or activity will be carried out, which will also contribute to the continuous assessment.

The first intermediate test, of a liberatory nature, will cover the first three topics of the program and the second, topics four and five. The weighting will be 50% for the first test and 40% for the second test. To pass these tests a minimum grade of 5 must be obtained in each of them. The remaining 10% will be obtained by the results obtained in the tests carried out in class.

FINAL GLOBAL ASSESSMENT SYSTEM

The final overall test will consist of two parts:

- A theoretical test (1/3 of the final grade) and a practical test (2/3 of the final grade).
- 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 grade of at least 5 points out of 10 a final grade with a minimum of 5 points out of 10.