

## TEACHING GUIDE

2018/19

**Centre** 351 - Faculty of Economics and Business. Elcano Department

**Cycle** Indiferente

**Plan** GCOMER30 - Bachelor's Degree in Business Management

**Year** Second year

## SUBJECT

27515 - Corporate Accounting

**ECTS Credits:** 6

## DESCRIPTION & CONTEXTUALISATION OF THE SUBJECT

The main objective of this subject is to equip the student with the necessary skills to understand record and report in the financial statements all those transactions related to the moments a corporation, and especially a joint stock company, lives, that mainly affects its Equity.

We consider the "Companies Accounting" as the final contact the student has with the financial branch of the Accounting's discipline.

This subject, Companies' Accounting, deepens in reporting financial information of the relevant moments a company goes through during its life, and conditioned by the legal form the firm adopts in its foundation moment. Therefore, not only is it affected by the accounting principles and standards but also by the specific legislation to be applied.

We choose the joint stock company as the most complete legal form with the view to record different moments in their lives, starting with the foundation, changes in Capital, transactions with treasury stocks, and finishing with extraordinary situations a company can eventually live such as transformations, liquidations or even mergers and acquisitions.

We continue the tour through the subject with the study and recording of the issuing of bonds which is also related to the Equity of the corporation.

We end and complete the study with the reporting of the five documents that comprise the financial statements and an introduction to the financial analysis of these documents.

Once completed the subjects, students will have acquired a global vision of the steps followed in the life of a joint stock company, and will be able to analyze the financial statements reported. This way students will acquire the skill needed to carry out the financial accounting tasks necessary in any organization.

## COMPETENCIES/LEARNING RESULTS FOR THE SUBJECT

C1. Analyze, interpret and record the companies transactions following the General Accepted Accounting Principles as well as the Legal requirements. This is a specific skill that is associated with the skills G001, G002, G003, G004 and G005 offered in the Degree.

C2 Prepare, present and explain the financial statements of an Incorporation following the General Accepted Accounting Principles as well as the Legal requirements This is a specific skill that is associated with the skills G001, G002, G003, G004, G005 and G007 offered in the Degree.

C3. Use concepts basic accounting tools analysis to interpret financial statements. This is a specific skill that is associated with the skills G003, G004 and G007 offered in the Degree.

### LEARNING OUTCOMES

1. Know the basic standards set out in the Spanish Accounting Plan as well as in the Mercantile Legislation.
2. Prepare the Company's Financial Statements in compliance with the Legislation.
3. Analyze and interpret in a proper way the information obtained from these Documents.

## THEORETICAL/PRACTICAL CONTENT

- 1) COMPANIES ACCOUNTING. INCORPORATED COMPANIES. SHARE CAPITAL AND SHARES.
- 2) FORMING INCORPORATIONS. INCREASES AND DECREASES OF CAPITAL. TREASURY STOCKS.
- 3) TRANSFORMATION, DISOLUTION, MERGERS AND ACQUISITIONS OF INCORPORATIONS.
- 4) PUBLIC LOANS.
- 5) FINANCIAL STATEMENTS OF INCORPORATIONS.
- 6) FINANCIAL ANALYSIS.

## METHODS

The student will have to attend the classroom sessions, be pro-active in the subjects tackled. They will also have to prepare and present the tasks asked by the teacher.

During the practical classes students will solve the assignments presented by the teacher and will expose the results when asked for.

Distance study hours will be dedicated to personal study in order to achieve the competences of the subject.

## TYPES OF TEACHING

Type of teaching	M	S	GA	GL	GO	GCL	TA	TI	GCA
Classroom hours	42		18						
Hours of study outside the classroom	72		18						

**Legend:** M: Lecture S: Seminario GA: Pract.Class.Work GL: Pract.Lab work GO: Pract.computer wo  
GCL: Clinical Practice TA: Workshop TI: Ind. workshop GCA: Field workshop

## ASSESSMENT SYSTEMS

- Final assessment system

## TOOLS USED & GRADING PERCENTAGES

- Extended written exam %
- Multiple choice test %

## ORDINARY EXAM CALL: GUIDELINES & DECLINING TO SIT

The evaluation will be carried out as follows:

- Through a written exam which represents the 60% of the total mark. And consists in solving exercises and self-assignments tests regarding the studied concepts.
- Two written tasks performed during the term that will represent the 20% of the total mark, in the form of self-assignments tests tackling both theoretical and practical concepts.
- Through the monitoring and participation in the classroom, representing the 20% of the total mark and consisting on:
  - Answering questions in class
  - Presenting theoretical topics during the class.

Those students that do not take the final examination will obtain the grade Not Submitted.

Any student can renounce, during the first nine weeks of the course, to the continuous evaluation by sending a note to the teacher responsible of the subject. This note must show in an explicit way the waiving to be evaluated in a continuous way. This students will therefore need to attend the final official exam that will be scored in a 100%.

## EXTRAORDINARY EXAM CALL: GUIDELINES & DECLINING TO SIT

The extraordinary evaluation will entail a written exam that will represent the 100% of the final grade.

## COMPULSORY MATERIALS

At the beginning of the course the students will receive information about the available material needed to fulfil the requirements.

## BIBLIOGRAPHY

### Basic bibliography

Gutiérrez Viguera, M.(2011). Contabilidad de las operaciones societarias. Madrid: CISS.

Law 3/2009 of Structural Changes in Trading Companies. (3 April 2009). Translation from Ley 3/2009, de 3 de abril, sobre modificaciones estructurales de las sociedades mercantiles. (3 de Abril de 2009).

Royal Legislative Decree consolidated text Corporate Enterprises Act . (2010, July 2). Translation from Ley de Sociedades de Capital (2 de Julio de 2010).

Royal Legislative Decree Spanish Accounting Plan (16 November 2007). English Translation

### In-depth bibliography

Gallego Díez, Enriqueta y Vara y Vara, Mateo (2008): Manual práctico de contabilidad financiera, Pirámide, Madrid.

Mateos Ronco, Alicia y Molero Prieto, Rafael (2008): Contabilidad de Sociedades. Supuestos prácticos, Universidad Politécnica de Valencia, Valencia.

Wanden-Berghe, José Luis (2008): Contabilidad Financiera. Nuevo Plan General de Contabilidad y PYMES, Pirámide, Madrid.

Muñoz Merchante, Ángel (2008): Análisis de estados financieros. Teoría y práctica, Ediciones Académicas, Madrid. 2ª Edición.

Baker Richard E., L. V. (2009). Advanced Financial Accounting. Mc GRAW- HILL.

Elliot, B., & Elliot, J. (2011). Financial Accounting and Reporting. Prentice Hall.

## Journals

Revista de Contabilidad-Spanish Accounting Review  
-Revista Española de Financiación y Contabilidad  
-Revista Contable  
-Revista de Contabilidad y Dirección de la ACCID.  
-Actualidad Económica

- European Accounting Review  
- Journal of Accounting Research

#### Useful websites

<http://www.icac.meh.es>

<http://www.aeca.es>

<http://www.cnmv.es/>

#### REMARKS

ACUERDO de 15 de diciembre de 2016, del Consejo de Gobierno de la Universidad del País Vasco / Euskal Herriko Unibertsitatea, por el que se aprueba la Normativa reguladora de la Evaluación del alumnado (BOPV de 13 de marzo de 2017)