

27555 - Corporate and other Institutions Accounting

Información del Plan Docente

Academic Year	2017/18
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

1.1.Introduction

1.2.Recommendations to take this course

1.3.Context and importance of this course in the degree

1.4.Activities and key dates

2.Learning goals

2.1.Learning goals

2.2.Importance of learning goals

3.Aims of the course and competences

3.1.Aims of the course

3.2.Competences

4.Assessment (1st and 2nd call)

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

5.Methodology, learning tasks, syllabus and resources

5.1.Methodological overview

The learning process of this course has been designed as follows:

- *Theoretical classes or lectures:*

During the lectures the professor/s present and explain the basic concepts of the course, so these lectures are key to

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understand the contents of the course. Students will be encouraged to engage in a well-reasoned discussion about these basic concepts. The following materials will be available for the students:

- Materials prepared by professors
- References recommended for each chapter that should be read in advance.
- In some sessions, real cases of the topics under study will be carried out.
- *Practical sessions (blackboard and computer lab)*

In addition to participative sessions, most weeks the students must bring solved several cases for the practical sessions focused on case solving. Small groups and individual participation will be carried out.

They can involve focus group with experts about subjects of the course.

The learning process requires individual study and effort to achieve the course objectives.

5.2.Learning tasks

To attain the learning outcomes the activities scheduled are:

Activities	ECTS	COMPETENCES
Theoretical classes or lectures	1.2	All
Practical sessions Case solving tasks Cases studies Oral presentations	1.2	All
Individual and group tutorials: face-to-face and/or online Small groups study	3.6	All

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Individual study		
TOTAL ECTS	6	

5.3.Syllabus

CHAPTER 1. LEGAL BACKGROUND

- 1.1. Commercial and Accounting laws
- 1.2. Companies. Characteristics
- 1.3. Other type of organizations. Characteristics
- 1.4. Equity. Concept and measurement

CHAPTER 2. COMPANIES. INCORPORATION

- 2.1. Basic characteristics of limited and public limited companies
- 2.2. Requirements and types of incorporation: Accounting process
- 2.3. Shareholders in default

CHAPTER 3. EQUITY INSTRUMENTS: SHARES AND STAKES

- 3.1. Shares and stakes: characteristics
- 3.2. Types of shares and stakes. Accounting process
- 3.3. Own shares and stakes. Accounting process

CHAPTER 4. CAPITAL INCREASE

- 4.1. Legal requirements for capital increases or reductions.
- 4.2. Share Premium and pre-emptive rights
- 4.3. Types of capital increase. Accounting process

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4.4. Convertible bonds. Characteristics and accounting process

CHAPTER 5 CAPITAL REDUCTION

5.1. Requirements, procedures and types of capital reduction.

5.2. Types of capital reduction. Accounting process

5.3. Capital reduction against profit or unrestricted reserves

5.4. Simultaneous reduction and increase of capital.

CHAPTER 6. DISTRIBUTION OF PROFIT/APPLICATION OF LOSSES

6.1. Format of the proposed distribution of profit or application of losses and basis of its distribution

6.2. Distribution of profit to the partners: Dividends and interim dividends.

6.3. Mandatory reserves and voluntary reserves. Losses compensation.

CHAPTER 7. DISSOLUTION, LIQUIDATION AND CONVERSIONS OF COMPANIES

7.1. Dissolution and liquidation: concept and legal causes

7.2. Liquidation accounting process and distribution of the company assets.

7.3. Conversions: concept, requirements and causes

7.4. Conversion: Accounting process

CHAPTER 8. CORPORATE MERGERS AND SPLITS

8.1. Corporate mergers: concept and types

8.2. Stages and Accounting process of a merger

8.3. Corporate splits: concept and types

8.4. Stages and Accounting process of a split

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5.4.Course planning and calendar

The calendar of classes will be published in the web site of the Faculty and/or in the Online Teaching Platform (MOODLE) and the presentation of assignments and other activities will be announced by the lecturer and through the appropriate channels (e.g. MOODLE).

5.5.Bibliography and recommended resources