

Academic Year/course: 2022/23

## 27555 - Corporate and other Institutions Accounting

### Syllabus Information

---

**Academic Year:** 2022/23

**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

### 1.1. Aims of the course

The main objective of the course is to offer the student a practical vision of how to account for the different commercial or accounting operations that can occur in the company in their relationship with the shareholders. The course focuses on clarifying the complex treatment given by accounting and commercial regulations to the components of Equity, especially the resources provided by the company owners.

- This subject focuses mainly on commercial companies and, therefore, the regulatory foundations will be the Corporate enterprises act and the General Accounting Plan. By completing his course, students will have become familiar with those regulations and with the operations of creation of companies, increases and reductions of share capital, and mergers and divisions, among others.

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/>), in such a way that the acquisition of learning outcomes provides training and competence to contribute to some extent to its achievement:

- **SDG 4:** Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all.

Target: 4.4: By 2030, substantially increase the number of youth and adults who have relevant skills, including technical and vocational skills, for employment, decent jobs and entrepreneurship.

Target 4.7 By 2030, ensure that all learners acquire the knowledge and skills needed to promote sustainable development, including, among others, through education for sustainable development and sustainable lifestyles, human rights, gender equality, promotion of a culture of peace and non-violence, global citizenship and appreciation of cultural diversity and of culture's contribution to sustainable development

- **SDG 8:** Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all.

Target 8.3: Promote development-oriented policies that support productive activities, decent job creation, entrepreneurship, creativity and innovation, and encourage the formalization and growth of micro-, small- and medium-sized enterprises, including through access to financial services.

- **SDG 6:** Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels

Target 16.6: Develop effective, accountable and transparent institutions at all levels

Target 16.10: Ensure public access to information and protect fundamental freedoms, in accordance with national legislation and international agreements.

## 2. Learning goals

### 2.2. Learning goals

On completing the course, the student will have achieved the following outcomes:

- Combined use of accounting regulations and commercial law to respond, mainly, to the operations of commercial

companies and other entities.

- Understand the processes of creation of companies, as well as the increase and reduction of capital, from an accounting point of view.
- Differentiate the different equity instruments and their objectives.
- Understand the process through which the owners of the companies are remunerated.
- Know the accounting development of business processes of merger, division, liquidation and transformation.
- Understand the accounting processes related to the net worth of non-profit entities and other entities that have a separate consideration in the Spanish accounting regulations.

### 3. Assessment (1st and 2nd call)

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

The student may opt for the following evaluation systems, carrying out the activities indicated:

##### a) Continuous evaluation.

It is the most recommended modality for students who can follow the subject on a regular basis by completing the tasks and tests designed by the teachers.

These students must carry out work on the practices associated with each of the chapters of the subject. They also must develop a group work.

Likewise, two tests are proposed, approximately in the middle of the semester and at the end of the class period, which can exempt those complete parts in the final test of the official call.

##### b) Global exam

It will be done through a written test in the official announcement. It is the most recommended modality for students who cannot follow the subject regularly.

#### Evaluation Criteria

For the students who have delivered the work on the indicated dates and participated in class (at least 80%) and have passed the two mid-term exams, the first from topics 1 to 5 and the second from topics 6 to 8, the grade will be made up of the grade obtained in the exams (up to a maximum of 65%) and the task and group work (45%). In order to exempt the student from each part of the global test, the grade obtained must be greater than 4.0. The final mark of the tests will be the average of the two marks, and at least a 5 will be necessary to pass the subject.

For students who have not taken the partial tests or have not delivered and passed the regular activities, the final grade will be the one obtained in the global exam, that will be done in the official calls.

The intermediate and final tests will be theoretical-practical, will contain both test and/or short-answer questions, as well as practical exercises, in which students must demonstrate the skills acquired.

### 4. Methodology, learning tasks, syllabus and resources

#### 4.1. Methodological overview

The methodology followed in this course is oriented towards the achievement of the learning objectives. A wide range of teaching and learning tasks are implemented, such as:

- Lectures: During the lectures the professor/s present and explain the basic concepts of the course, so these lectures are key to 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.
- Practice sessions: 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.

The teaching delivery methodology is expected to pivot around face-to-face classes. However, if necessary for health reasons, face-to-face classes may be taught online.

#### 4.2. Learning tasks

The course includes the following learning tasks:

--	--	--

Activities	ECTS	COMPETENCES
lectures	1.2	All
Practice sessions Case solving tasks Cases studies Oral presentations	1.2	All
Individual and group tutorials: face-to-face and/or online Small groups study Individual study	3.6	All
<b>TOTAL ECTS</b>	<b>6</b>	

### 4.3. Syllabus

The course will address the following topics:

- Topic 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
- Topic 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
- Topic 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
- Topic 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
  - 4.4. Convertible bonds. Characteristics and accounting process
- Topic 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.
- Topic 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.
- Topic 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
- Topic 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

#### **4.4. Course planning and calendar**

Further information concerning the timetable, classroom, office hours, assessment dates and other details regarding this course, will be provided on the first day of class or please refer to the Faculty of Economics and Business website (<https://econz.unizar.es/>) and/or in the Online Teaching Platform (MOODLE).