SUBJECT TEACHING GUIDE

G887 - Company Accounting

DOUBLE DEGREE IN ADMINISTRATION AND BUSINESS MANAGEMENT AND ECONOMICS
Double Degree in Law and Administration and Business Management
Degree in Business Administration and Management

Academic Year 2019-2020

1. IDENTIFYING DATA					
Degree	DOUBLE DEGREE IN ADMINISTRATION AND BUSINESS MANAGEMENT AND ECONOMICS			Type and Year	Compulsory. Year 3 Compulsory. Year 3
Faculty	Faculty of Economics and Business Studies				
Discipline	Subject Area: Finance Accounting Module: Training in Accounting				
Course unit title and code	G887 - Company Accounting				
Number of ECTS credits allocated	6	Term		Semester based (2)	
Web					
Language of instruction	Spanish	English Friendly	No	Mode of delivery	Face-to-face

Department	DPTO. ADMINISTRACION DE EMPRESAS
Name of lecturer	MARIA MERCEDES CARRO ARANA
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Other lecturers	SONIA MODROÑO HERNANDEZ PAULA SAN MARTIN ESPINA CRISTIAN BRINGAS PUENTE

3.1 LEARNING OUTCOMES
- Knowing the conceptual and methodological fundamentals of the situation and results of the company
- Knowing essential aspects of information in the financial statements derived from the current regulatory framework .
- Knowing the accounting rules as possible corporate transactions contemplated commercial law .
- Know the commercial legislation, especially the Law of capital companies, relating it to the conceptual framework that is included in the PGC.

4. OBJECTIVES
Identifying inside the field under study accounting , the part that develops accounting societies and their relationship with the conceptual framework .
Know and advance the study of rules and measurement bases , as well as their effect on accounting information.
Knowing commercial law , particularly the Law of capital companies , relating to the conceptual framework set out in the PGC
Identify within the field under study of accounting, the part that develops the accounting of societies and their relationship with the conceptual framework. Know and advance in the study of registration and valuation standards, as well as the effect they produce on accounting information. Master the development and understanding of the Annual Accounts. Know the commercial legislation, especially the Law of capital companies, relating it to the conceptual framework that is included in the PGC.

6. COURSE ORGANIZATION	
	CONTENTS
1	Topic 1 - Introduction Accounting Division . Objectives of accounting information . Conceptual framework of accounting. Topic 2 - Accounting policies and valuation I Intangible material.Inmovilizado . Non-current assets held for sale . Topic 3 - Accounting policies and valuation II Investment Property. Financial assets and liabilities
2	Topic 4 - Accounting policies and valuation III Imposition over benefits. Topic 5 - Grants, donations and bequests received . Adjustments for changes in value.
3	Topic 6 - Venture capital I Features and foundation. Contributions . Classes. Business own shares . Topic 7 - Venture capital II Capital increases. Capital reductions . Allocation of earnings and other operations of corporations

7. ASSESSMENT METHODS AND CRITERIA

Description	Type	Final Eval.	Reassessn	%
Description Classroom practices: Topic 1 , 2, 3 and 4	Work	No	No	5,00
Description Theoretical and practical test	Written exam	No	Yes	30,00
Description Classroom practices: Topic 4, 5, 6 and 7	Work	No	No	5,00
Description Final exam	Written exam	Yes	Yes	60,00
TOTAL				100,00

Observations

The students who fail the course using the method of continuous assessment will be presented in September at the invitation of a theoretical and practical examination of the whole subject .

Observations for part-time students

He held a theoretical and practical examination on schedule according to the exam schedule .

8. BIBLIOGRAPHY AND TEACHING MATERIALS

BASIC

Amador S. (2008): Manual del nuevo PGC. Ed. CEF
Besteiro Varela María Avelina, (2012):Contabilidad de sociedades Ed. Pirámide
Cervera Oliver M. y otros (2008): Contabilidad financiera (adaptada al nuevo PGC) Ed. CEF
Fernández F.J., Álvarez J.L., (2008): Contabilidad de sociedades (adaptada al nuevo PGC) Ed: CEF
Omeñaca García Jesús, (2009): Plan general de contabilidad y P.G.C. de pymes comentados Ed. Deusto