

SUBJECT TEACHING GUIDE

G919 - Consolidation of Accounts

Degree in Business Administration and Management

Academic year 2019-2020

1. IDENTIFYING DATA			
Degree	Degree in Business Administration and Management	Type and Year	Optional. Year 4
Faculty	Faculty of Economics and Business Studies		
Discipline	Subject Area: further Financial Accounting		
Course unit title and code	G919 - Consolidation of Accounts		
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	MARIA ROSA CARRILES GARCIA

3.1 LEARNING OUTCOMES

- Knowing the conceptual and methodological fundamentals of the situation and results of the consolidated financial statements and their practical application ..

4. OBJECTIVES

Understand the concept of group for accounting purposes .
 Knowing the rules of the Spanish accounting consolidation
 Determine the subject of consolidation.
 Know and apply the methods and procedures of consolidation.
 Develop a consolidated group of companies financial statements.

6. COURSE ORGANIZATION

CONTENTS

1	1. Introduction to Accounting consolidation . 1.1 Corporate groups . 1.2 Consolidation of financial statements. 1.3 Homogenization and aggregation
2	2 Consolidated Financial Statements. 2.1 Economic and Financial Eliminations . 2.2 Global Integration . 2.3 Proportionate consolidation and equity . 2.4 Consolidated Financial Statements .

7. ASSESSMENT METHODS AND CRITERIA

Description	Type	Final Eval.	Reassessn	%
Description Theoretical and practic exam	Written exam	Yes	Yes	30,00
Description Theoretical and practic exam	Written exam	Yes	Yes	40,00
Description Theoretical and practic exam	Work	Yes	Yes	30,00
TOTAL				100,00
Observations				
In the September exam , the test scores are not taken into account earlier overcome or not, and must necessarily overcome in considering such call , with at least 50 % of the score , each and every one of the parts of it				
Observations for part-time students				
He held a theoretical and practical examination on schedule according to the exam schedule .				
To pass the course must have at least 5 on a score of 10 .				

8. BIBLIOGRAPHY AND TEACHING MATERIALS

BASIC

Apuntes de la Cátedra.
 Real Decreto 1159/2010, de 17 de Septiembre, por el que se aprueban las Normas para la Formulación de Cuentas Anuales Consolidadas. BOE nº232 de 24 de septiembre de 2010.
 Instituto de Contabilidad y Auditoría de Cuentas (ICAC)
 Ley 16/2007 de 4 de julio de reforma y adaptación de la legislación mercantil en materia contable para su armonización internacional con base en la normativa de la Unión Europea.
 Plan General de Contabilidad (RD 1514/2007, de 16 de noviembre)
 Plan General de Contabilidad de Pequeñas y Medianas Empresas (RD 1515/2007, de 16 de noviembre)
 UNIÓN EUROPEA (2002): Reglamento (CE) nº 1606/2002 del Parlamento Europeo y del Consejo, de 19 de julio de 2002, relativo a la aplicación de normas internacionales de contabilidad.

