

## SUBJECT TEACHING GUIDE

G887 - Company Accounting

### DOUBLE DEGREE IN ADMINISTRATION AND BUSINESS MANAGEMENT AND ECONOMICS

Double Degree in Business Administration and Management and Labour Relations

Double Degree in Law and Administration and Business Management

Degree in Business Administration and Management

Academic year 2021-2022

1. IDENTIFYING DATA					
Degree	DOUBLE DEGREE IN ADMINISTRATION AND BUSINESS MANAGEMENT AND ECONOMICS			Type and Year	Compulsory. Year 3 Compulsory. Year 2
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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Office	Edificio de las Facultades de Derecho y Ciencias Económicas y Empresariales. Planta: + 2. DESPACHO (E257)				
Other lecturers	SONIA MODROÑO HERNANDEZ 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

Know the commercial legislation, especially the Capital Companies Law, relating it to the conceptual framework and the registration and valuation rules that are included in the PGC

#### 6. COURSE ORGANIZATION

##### CONTENTS

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

### 7. ASSESSMENT METHODS AND CRITERIA

Description	Type	Final Eval.	Reassessn	%
Description Classroom practices: Topic 1 , 2, and 3	Others	No	Yes	10,00
Description Theoretical and practical test	Written exam	No	Yes	40,00
Description Classroom practices: Topic 4 and 5,	Others	No	Yes	10,00
Description Final exam	Written exam	Yes	Yes	40,00
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

Amado 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  
 Torvisco Manchón, Beatriz y Olías De Lima Heras, Rosa (2019). Fundamentos de contabilidad de sociedades. Editorial: Ediciones Pirámide.  
 Fernández González, Fernando Javier. Contabilidad de sociedades.  
 Plan General de Contabilidad R.D.1514/2007  
 Pérez Iglesias, Juan Manuel, Sánchez Iniesta, Ginés y Sánchez Serrano, José Ramón (2019). Contabilidad de Sociedades: aplicable a partir del 1-1-2020. Editorial: Ediciones Francis Lefebvre