

## SUBJECT TEACHING GUIDE

G919 - Consolidation of Accounts

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

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	Optional. Year 5 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				
E-mail	mercedes.carro@unican.es				
Office	Edificio de las Facultades de Derecho y Ciencias Económicas y Empresariales. Planta: + 2. DESPACHO (E257)				
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	No	Yes	30,00
Description Theoretical and practic exam	Written exam	No	Yes	20,00
Description Theoretical and practic exam	Work	No	Yes	50,00
<b>TOTAL</b>				<b>100,00</b>

##### Observations

In the extraordinary 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.

