

**COURSE DATA****Data Subject**

Code	35848
Name	Financial accounting standars
Cycle	Grade
ECTS Credits	4.5
Academic year	2020 - 2021

Study (s)

Degree	Center	Acad. year	Period
1313 - Degree in Business Management and Administration	Faculty of Economics	4	First term

Subject-matter

Degree	Subject-matter	Character
1313 - Degree in Business Management and Administration	30 - Accounting regulation and policies	Optional

Coordination

Name	Department
ANDRES PEREZ, TOMAS	44 - Accountancy

SUMMARY**English version is not available**

Normalización Contable es una asignatura optativa del Grado en Administración y Dirección de Empresas (GADE). Se ocupa de la normativa vigente desde el punto de vista mercantil y contable para la actividad de las unidades económicas, así como del adecuado registro contable de las operaciones societarias.

La normalización contable se desarrolla a nivel internacional a través de organismos y procesos que serán descritos y analizados en el inicio de la asignatura, centrándonos en el caso español. De modo específico, el desarrollo de la asignatura se centra en la contabilidad de sociedades o contabilidad de entidades jurídicas, debido a la importancia de éstas en el desarrollo de la actividad económica.



La asignatura se centra en el estudio de las implicaciones contables que las operaciones societarias tienen en las sociedades de capital, debido a la preponderancia de éstas entre las sociedades mercantiles. Por ello, la asignatura estudia las problemáticas contables de las sociedades de capital desde sus inicios con la fundación, pasando a continuación a considerar las ampliaciones y reducciones de capital. Se estudian asimismo las operaciones de endeudamiento sin recurso al sistema bancario mediante la emisión de empréstitos con títulos de deuda. Se atiende también a las operaciones de fusión y escisión de sociedades. La asignatura se ocupa también del registro y distribución de los resultados obtenidos en las sociedades. Por último, también se examinan las operaciones de disolución y liquidación de las entidades jurídicas, operaciones que requieren de un proceso contable ordenado que se analiza también.

Esta materia permite a los estudiantes adquirir las competencias necesarias para la gestión contable de las operaciones societarias más importantes, que son las que acontecen cuando se inician o cambian los posicionamientos estratégicos de las sociedades y los equilibrios de poder en su gobierno.

PREVIOUS KNOWLEDGE

Relationship to other subjects of the same degree

There are no specified enrollment restrictions with other subjects of the curriculum.

Other requirements

La asignatura requiere los conocimientos contables aprendidos por el estudiante en la asignatura troncal de contabilidad financiera cursada previamente.

Asimismo es aconsejable, aunque no imprescindible, el conocimiento de aspectos jurídicos básicos de las sociedades mercantiles.

OUTCOMES

1313 - Degree in Business Management and Administration

- Demonstrate capacity for analysis and synthesis.
- Be able to work in a team.
- Show commitment to ethics and social responsibility.
- Be able to adapt to new situations.
- Be able to coordinate activities.
- Be able to prepare and interpret accounting information, both financial, for external users, and internal, for management control and decision making.
- Be able to elaborate, interpret and analyse the financial statements of organisations, and to understand their implications for other business decisions and areas.



- Be able to evaluate the economic and financial consequences of the application of Spanish accounting standards.
- Be able to compare and establish analogies between Spanish and international accounting regulations.
- Know the appropriate accounting methods for the consolidation of financial statements and business combinations.
- Be able to design the accounting policy of a company or business group.

LEARNING OUTCOMES**English version is not available****WORKLOAD**

ACTIVITY	Hours	% To be attended
Theory classes	30,00	100
Classroom practices	15,00	100
Development of individual work	10,00	0
Study and independent work	10,00	0
Readings supplementary material	3,50	0
Preparation of evaluation activities	30,00	0
Preparing lectures	7,00	0
Resolution of case studies	7,00	0
TOTAL	112,50	

TEACHING METHODOLOGY**English version is not available****EVALUATION****English version is not available**



REFERENCES

Basic

- Besteiro Varela, M. A. (2012): Contabilidad de Sociedades. Madrid. Ed. Pirámide
- Olías de Lima R., Torvisco B. (2012): Fundamentos de Contabilidad de Sociedades. Madrid. Pirámide.
- Alonso, A., Pousa R. (2010): Soluciones Contables PGC PYMES. Valencia, CISS.
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Additional

- Gutierrez, M. (2011): Contabilidad de Operaciones Societarias. Valencia. Ed.: CISS
- Alonso A., Pousa R. (2010): Soluciones Contables PGC. Valencia. Ed.: CISS
- TEXTOS LEGALES:
 - Ley de Sociedades de Capital. R.D. 1/2010 de 2 de julio, B.O.E. 3/7/2010
 - Normas Internacionales de Contabilidad e Información Financiera. (Diario Oficial de la Unión Europea DOUE)
 - R.D. 1514/2007 de 16 de noviembre 2007. Plan General de Contabilidad
 - R.D. 1515/2007 de 16 de noviembre de 2007. Plan General de Contabilidad de Pequeñas y Medianas Empresas (PYMES) y criterios específicos Microempresas
 - Resolución de 5 de marzo, del Instituto de Contabilidad y Auditoría de Cuentas, sobre presentación de instrumentos financieros y otros aspectos contables relacionados con la regulación mercantil de las sociedades de capital.

ADDENDUM COVID-19

This addendum will only be activated if the health situation requires so and with the prior agreement of the Governing Council

1.CONTENTS

All the contents initially programmed in the teaching guide are maintained.

2. VOLUME OF WORK AND TEMPORARY PLANNING OF TEACHING

The number of hours of the teaching guide is maintained. However, given the greater weight of continuous evaluation, in the temporary planning of teaching additional tasks will be required, which may



consist of the delivery of theoretical-practical exercises, the completion of online questionnaires or tests in the classroom.

3. TEACHING METHODOLOGY

Following the indications for the development of the teaching of the course 20-21, approved by the Consell de Govern of the University of Valencia on July 1, 2020, the teaching of the first semester will be hybrid.

The theoretical classes will be taught, preferably, by synchronous videoconference, on the day and at the time of the face-to-face class. Students will connect the camera to participate and intervene in the development of the theoretical classes. These sessions may be replaced by asynchronous sessions. If the conditions of the group and the classroom allow it, it could be transferred to classroom teaching. The practical classes will be face-to-face in the classrooms and times assigned for this purpose. If due to sanitary conditions, the development of the subject were totally non-presential, they will be carried out in the same way as the theoretical classes.

The materials will be those provided in the original guide.

The tutorials will be virtual (attention in 48 work maximum). Forums and other tools available in the virtual classroom may be used.

4. EVALUATION

If due to sanitary conditions, the development of the subject is completely non-presential, oral tests can be scheduled through a videoconference.

The evaluation test will be face-to-face. If, due to health conditions, the exam is not in person, it can be done with a theoretical-practical test through the virtual classroom and / or through oral questions via videoconference.

If the student could not be present in some face-to-face test (duly justified absence) or had connection problems (both in the continuous assessment and in the final test), that test may be replaced by another oral test through a videoconference in which the student must connect the camera to be able to be identified.

The maximum mark of the continuous evaluation will be 2 points and is non-recoverable, as in the original guide.

The final grade for the course will be the sum of the continuous assessment and the final exam. The requirement of the original guide is maintained, according to which, to add the continuous evaluation, it will be necessary to pass the final exam. The student who does not carry out the continuous evaluation will obtain the maximum grade of the final exam.



The minimum grade to pass the course will be 5 points in both calls.

In the second call for this subject the same conditions will be maintained as in the first call. The student who has not submitted any continuous assessment work will have the exam as the final grade.

5. BIBLIOGRAPHY

The bibliography recommended in the teaching guide is maintained.

For all aspects not covered in this ADDENDUM, the provisions of the original guide will be followed. Enviar comentarios Historial Guardadas Comunidad