

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

<b>Code</b>	35848
<b>Name</b>	Financial accounting standars
<b>Cycle</b>	Grade
<b>ECTS Credits</b>	4.5
<b>Academic year</b>	2022 - 2023

**Study (s)**

<b>Degree</b>	<b>Center</b>	<b>Acad. Period</b>
1313 - Degree in Business Management and Administration	Faculty of Economics	4 First term

**Subject-matter**

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

**Coordination**

<b>Name</b>	<b>Department</b>
MORA ENGUIDANOS, ARACELI	44 - Accountancy

**SUMMARY**

Accounting Standardization is an optional subject of the Degree in Business Administration and Management (GADE). It deals with the standardization process and the information regulations of societies at the international and national levels, focusing on aspects not analyzed in other matters. In particular in non-financial information and sustainability reports and in the accounting aspects of Spanish corporate regulations (capital law)

Accounting standardization is developed at an international level through organizations and processes that will be described and analyzed at the beginning of the subject. Specifically, the development of the subject then focuses on aspects related to non-financial information and sustainability in the first part, and on the accounting of companies or accounting of legal entities in the Spanish case in the second. Specifically, the accounting problems of capital companies since their inception with the foundation, then to consider capital increases and reductions. Debt operations without recourse to the banking system through the issuance of loans with debt securities are also studied. Merger and division operations of



companies are also covered.

This subject allows students to acquire the necessary skills on the one hand to take on the challenge of the new rules related to non-financial information, and on the other for the accounting management of the most important corporate operations, which are those that occur when the strategic positions of companies are initiated or changed.

## 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.

## COMPETENCES (RD 1393/2007) // LEARNING OUTCOMES (RD 822/2021)

### 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 (RD 1393/2007) // NO CONTENT (RD 822/2021)**

Specific knowledge on the preparation and presentation of non-financial information and sustainability reports

Specific knowledge about the registration and accounting valuation of operations of the life of commercial companies.

Ability to provide adequate and relevant accounting information in a timely manner of the vital operations of legal entities.

Ability to analyse economic situations and facts for the application of financial reporting principles and standards

Resources for interpretation and criteria for the application of the rules in force.

**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
<b>TOTAL</b>	<b>112,50</b>	

**TEACHING METHODOLOGY**

**English version is not available**

**EVALUATION**



English version is not available

## REFERENCES

### Basic

- Ley 211/2018 sobre información no financiera y diversidad
- Directiva 2014/95/UE sobre información no financiera y diversidad
- Contabilidad de Sociedades (adaptado a la RICAC de 5 de marzo 2019). Edición 2019. Autor: Manuel E. Salvador Sellés. Editorial UNIVERSITAS Miguel Hernández

### Additional

- Ley de Sociedades de Capital - Real Decreto Legislativo 1/2010, de 2 de julio