

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

Code	42760
Name	Accounting of social economy enterprises
Cycle	Master's degree
ECTS Credits	3.0
Academic year	2023 - 2024

Study (s)

Degree	Center	Acad. year	Period
2204 - M.D. in Social Economics (Coop.and Non-Profit Organisations)	Faculty of Economics	1	First term

Subject-matter

Degree	Subject-matter	Character
2204 - M.D. in Social Economics (Coop.and Non-Profit Organisations)	5 - Accounting of social economy enterprises	Obligatory

Coordination

Name	Department
APARICIO GONZALEZ, ROSA	44 - Accountancy
DASI GONZALEZ, ROSA MARIA	44 - Accountancy

SUMMARY

The subject "Accounting for companies and organizations of the Social Economy" takes place in the framework of the compulsory subject of "Legal System, Accounting and Tax Social Economy" to take during the first semester and it examines specific accounting issues of such companies and entities. The subject will focus on the unique aspects of social economy enterprises and especially cooperatives, and foundations.

PREVIOUS KNOWLEDGE



Relationship to other subjects of the same degree

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

Other requirements

RELATION TO OTHER SUBJECTS

No enrollment restrictions specified with other subjects in the curriculum

OTHER TYPES OF REQUIREMENTS

Basic notions of accounting.

OUTCOMES

2127 - M.U. en Economía Social (Coop.Entidades No Lucrativas)

- Students should apply acquired knowledge to solve problems in unfamiliar contexts within their field of study, including multidisciplinary scenarios.
- Students should be able to integrate knowledge and address the complexity of making informed judgments based on incomplete or limited information, including reflections on the social and ethical responsibilities associated with the application of their knowledge and judgments.
- Students should communicate conclusions and underlying knowledge clearly and unambiguously to both specialized and non-specialized audiences.
- Students should demonstrate self-directed learning skills for continued academic growth.
- Conocer las particularidades contables y fiscales de las empresas y entidades de la Economía Social
- Students should possess and understand foundational knowledge that enables original thinking and research in the field.
- Know how to work in multidisciplinary teams reproducing real contexts and contributing and coordinating their own knowledge with that of other branches and participants.
- Participate in, lead and coordinate debates and discussions, be able to summarize them and extract the most relevant conclusions accepted by the majority.
- Use different presentation formats (oral, written, slide presentations, boards, etc.) to communicate knowledge, proposals and positions.
- Proyectar sobre problemas concretos sus conocimientos y saber resumir y extraer los argumentos y las conclusiones más relevantes para su resolución.
- Ser capaces de buscar, ordenar, analizar y sintetizar la información, seleccionando aquella que resulta pertinente para la toma de decisiones.
- Saber trabajar en equipo con eficacia y eficiencia.
- Ser capaces de tomar decisiones tanto individuales como colectivas en su labor profesional y/o investigadora.



- Have a proactive attitude towards possible changes that may occur in their professional and/or investigative work.
- Be able to integrate new technologies in their professional and/or research work.
- Know how to write and prepare presentations to present and defend them later.
- Ser capaces de analizar de forma crítica tanto su trabajo como el de su compañeros.
- Be able to integrate into teams, both as managers or coordinators and for specific and limited functions and in support of the team or of others.
- Entender el ámbito de actuación de la Economía Social desde sus diferentes puntos de vista y perspectivas: jurídica, social, económica y empresarial, fundamentalmente.

LEARNING OUTCOMES

1. To know the basic concepts related to the financial accounting of companies of the social economy.
2. Develop an accounting cycle in companies of the social economy.
3. Apply the accounts of the cooperatives to the norms of the Order-ECO currently valid.
4. Apply the General Accounting Plan of non-profit entities (Resolution of March 26, 2013, of the Institute of Accounting and Audit of Accounts)
5. Understanding and interpretation of the annual accounts of companies in the social economy

DESCRIPTION OF CONTENTS

1. INTRODUCTION TO FINANCIAL ACCOUNTING

1. Economic activity and accounting information
2. Accounting method, accounts and double entry
3. The accounting cycle

2. ACCOUNTING OF NON-PROFIT ENTITIES

1. Introduction.
2. Accounting obligations of associations and foundations
3. The CPESFL. Area of application
4. Structure of the chart of accounts
5. First part. Accounting conceptual framework
6. Second part. Registration and valuation standards
7. Third part. Annual accounts
8. Fourth and fifth part. Chart of accounts and definitions and accounting relationships



3. ACCOUNTING OF ENTITIES WITHOUT PROFIT. SOME SPECIFIC OPERATIONS

1. Credits and debits for own activity
2. Subsidies, donations and legacies received
3. Heritage assets
4. Expenses and own income of non-profit entities

4. ACCOUNTING OF ENTITIES WITHOUT PROFIT. THE ANNUAL ACCOUNTS

1. The balance
2. The income statement
3. The memory
4. The action plan
5. Application of assets for own purposes

5. COOPERATIVES ACCOUNTING

1. Legal and accounting regime of cooperatives
2. Own funds and contributions to share capital.
3. The reserve, refund or update funds and other reserves
4. The education, training and promotion fund.

6. COOPERATIVES ACCOUNTING. OPERATIONS WITH PARTNERS

1. Acquisitions of goods from partners.
2. Valuation criteria and applicable regulations.
3. Accounts to be used and accounting record.
4. Valuation and regularization of stocks.
5. Income from operations with partners.
6. Provision of work services to the cooperative.
7. Interest on contributions to share capital.

7. COOPERATIVES ACCOUNTING. THE RESULT

1. Categories of results.
2. The distribution of benefits.
3. The remuneration of the contributions.
4. Payment and interest on returns.
5. Application of losses.
6. Compensation for losses.
7. Losses attributed to the partners.

**8. COOPERATIVES ACCOUNTING. THE ANNUAL ACCOUNTS**

1. The balance sheet.
2. The asset.
3. Liabilities and equity.
4. Profit and loss account.
5. Statement of changes in equity.
6. Statement of cash flows.
7. Memory.

WORKLOAD

ACTIVITY	Hours	% To be attended
Theory classes	15,00	100
Classroom practices	15,00	100
Development of individual work	15,00	0
Study and independent work	10,00	0
Preparing lectures	10,00	0
Preparation of practical classes and problem	10,00	0
TOTAL	75,00	

TEACHING METHODOLOGY

MD1 - Group learning with the teacher. We use the master class model in the theoretical classes, since it offers the possibility of influencing the most important of each topic, mastering the time of exposition, and presenting a certain way of working and approaching the different concepts. The participatory model will also be used in some theoretical topics and especially in practical classes, in which communication between students and with the teacher is intended to take precedence. The practical sessions will take the case method as a model as it stimulates student participation both individually and in groups

.MD2 - The individual study. It is aimed at the student in learning-oriented activities, so that the student's activity is focused on the investigation, location, analysis, manipulation, elaboration and return of information. The elaboration of works for the study of the subject will focus on it.

MD3 - Mentoring. Both individually and in groups to solve problems and direct work. You can use the "Virtual Classroom " platform of the Universitat de València to keep in touch with the teacher.

EVALUATION



SE1- Continuous assessment (class participation, debates, problem solving, presentation of works, among others): weighting 30%.

SE2 - Exam or test of equivalent theoretical-practical nature: There will be a written test in which the degree of knowledge acquired during the sessions will be assessed. It will have a weight of 70% of the final grade and it is required to pass it (get a 5 out of 10) to pass the course. Due to their characteristics, continuous assessment activities are not recoverable in this subject.

Policy for the use of Artificial Intelligence (AI). A paragraph should be included at the end of any task that uses Artificial Intelligence, explaining what it has been used for and what instructions have been applied to obtain the results. Failure to do so will violate the academic honesty policy and will be considered plagiarism. In fact, according to article 11.g of Law 3/2022, of February 24th, on university coexistence, regarding ChatGPT, it shall be considered a very serious offense to fully or partially plagiarize a work, or engage in academic fraud in the preparation of any assignment or activity requested of the students. Academic fraud shall be understood as any deliberate behavior aimed at falsifying the results of an exam or assignment, whether it is one's own or someone else's (including the improper use of artificial intelligence such as ChatGPT), carried out as a requirement to pass a subject or demonstrate academic performance.

REFERENCES

Basic

- García Castellví, A. (2006): La contabilidad de las fundaciones y las asociaciones. Gestión 2000, Barcelona.
- García Castellví, A.; Arderiu Monna, R. (2015): La contabilidad de las entidades sin fines de lucro. ADDID y Economistas Contables.
- Socías Salvá et al. (2013): Contabilidad de las entidades sin fines lucrativos. Pirámide. Barcelona.
- Gutiérrez Viguera, M. (2011) Contabilidad de las cooperativas y sus implicaciones fiscales. CISS.
- Biblioteca de ciencias sociales de la UV "Guía de recursos bibliográficos sobre economía social" <https://cibisoc.blogs.uv.es/recursos-tematicos/economia-social/>
- Chaves, R., Fajardo, G., Monzón, J.L. (dir) (2020): Manual de economía social, Editorial Tirant lo blanc, Valencia
- Blázquez Lidoy, A., Rúa Alonso de Corrales, E. (dir.) (2013): La Contabilidad de Fundaciones y Asociaciones. Aplicación práctica del Plan contable de las entidades sin fines lucrativos 2013. Ediciones Cinca, S.A. ISBN 9788415305507



Additional

- Cubedo, M. (coord.) (2007): Nuevo horizonte en la contabilidad de la empresa cooperativa, Monográfico Revista CIRIEC-España núm. 58.