

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

Code	44393
Name	Accounting of corporate transactions and insolvency situations
Cycle	Master's degree
ECTS Credits	3.0
Academic year	2022 - 2023

Study (s)

Degree	Center	Acad. year	Period
2206 - M.U. en Contabilidad, Auditoría y Control de Gestión	Faculty of Economics	1	First term

Subject-matter

Degree	Subject-matter	Character
2206 - M.U. en Contabilidad, Auditoría y Control de Gestión	3 - Assessment of businesses and financial instruments	Obligatory

Coordination

Name	Department
MARTINEZ VARGAS, JULIAN	44 - Accountancy

SUMMARY

Accounting for corporate transactions and bankruptcy situations takes into account the relationship between accounting rules and company law, addressing key aspects of operations related to financial instruments, both equity and debt. Thus they studied, with constant references to commercial law, issues related to capital increases and reductions, businesses treasury shares, and the issuance and repayment of loans, with special reference to convertible loans. Additionally, this subject is accounting insolvency situations, linking commercial laws dealing with bankruptcy proceedings with accounting, and expand its content to real situations of commercial companies.

The **faculties** in charge of teaching in this subject are:

Mr. Julián Martínez Vargas, Accounting Department.



Ms Elena Saiz Lainez, ROAC Auditor, BDO auditors, S.L.

PREVIOUS KNOWLEDGE

Relationship to other subjects of the same degree

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

Other requirements

No other requirements are described.

OUTCOMES

2206 - M.U. en Contabilidad, Auditoría y Control de Gestión

- 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.
- Students should possess and understand foundational knowledge that enables original thinking and research in the field.
- Have critical and self-critical capacity.
- Desarrollo de la actitud ética y de responsabilidad social en el trabajo, respetando los derechos fundamentales y de igualdad, la accesibilidad y el medio ambiente, de acuerdo con los valores propios de una cultura de paz y de valores democráticos.
- Capacidad de búsqueda de información, análisis y síntesis.
- Capacidad de adaptación a nuevas situaciones y de resolución de problemas.
- Capacidad de organización y planificación del trabajo y los recursos.
- Capacidad de asumir responsabilidades y esfuerzo.
- Capacidad de trabajo en equipo y liderazgo.
- Capacidad de comunicación.



- Comprender las particularidades contables que presenta la regulación jurídico-mercantil de las empresas, relacionando la legislación mercantil aplicable a los distintos tipos operaciones societarias con la contabilidad de los hechos económicos que se regulan. Aprender a relacionar las leyes mercantiles que se ocupan de los concursos de acreedores con la contabilidad, adquiriendo práctica en el manejo de determinados textos legales vigentes.

LEARNING OUTCOMES

English version is not available

DESCRIPTION OF CONTENTS

1. The constitution of capital companies.

2. The capital increase.

3. The capital reduction.

4. Debentures and bonds.

5. Earnings distribution

6. Legal classification of corporations

7. Dissolution and liquidation of corporations.

8. The institution of bankruptcy.

**WORKLOAD**

ACTIVITY	Hours	% To be attended
Theory classes	30,00	100
Attendance at events and external activities	2,00	0
Development of group work	6,00	0
Development of individual work	6,00	0
Study and independent work	8,00	0
Readings supplementary material	2,00	0
Preparation of evaluation activities	6,00	0
Preparing lectures	3,00	0
Preparation of practical classes and problem	6,00	0
Resolution of case studies	6,00	0
TOTAL	75,00	

TEACHING METHODOLOGY

MD1 - Group learning with the teacher. We use the model masterclass in lectures, offering the possibility to influence the most important of each theme, master exposure time, and present a specific way of working and dealing with different concepts. The participatory model will also be used in some theoretical issues and especially in practical classes, which is to prioritize communication between students and the teacher. The practical sessions will take the case method as a model because it encourages student participation both individually and as a group.

MD2 - Individual study. The student is directed in learning-oriented activities, so that student activity focuses on research, location analysis, handling, processing and return of information. The preparation work for the study of the subject will focus on it.

MD3 - Tutoring. Both individually and in groups to solve problems and direct jobs. You can use the platform "Aula Virtual" of the University of Valencia to maintain contact with the teacher.

MD4 - Group work with peers. The performance of work aims also to motivate the student in the research activity, apprehension and analysis of information, foster personal relationships, share problems, initiatives and solutions to work together. You will need to submit the proposed class work.

EVALUATION**English version is not available**



REFERENCES

Basic

- Besteiro Varela María Avelina, (2012): Contabilidad de sociedades. Ed. Pirámide
- Ley 9/2015, de 25 de mayo, de medidas urgentes en materia concursal.
- Real Decreto 1514/2007, de 16 de noviembre, por el que se aprueba el Plan General de Contabilidad
- Real Decreto Legislativo 1/2020, de 5 de mayo, por el que se aprueba el texto refundido de la Ley Concursal.
- Real Decreto Legislativo 1/2010, de 2 de julio, por el que se aprueba el texto refundido de la Ley de Sociedades de Capital.
- Real Decreto 1515/2007, de 16 de noviembre, por el que se aprueba el Plan General de Contabilidad de Pequeñas y Medianas Empresas y los criterios contables específicos para microempresas.
- Real Decreto 1/2021, de 12 de enero, por el que se modifican el Plan General de Contabilidad aprobado por el Real Decreto 1514/2007, de 16 de noviembre; el Plan General de Contabilidad de Pequeñas y Medianas Empresas aprobado por el Real Decreto 1515/2007, de 16 de noviembre; las Normas para la Formulación de Cuentas Anuales Consolidadas aprobadas por el Real Decreto 1159/2010, de 17 de septiembre; y las normas de adaptación del Plan General de Contabilidad a las entidades sin fines lucrativos aprobadas por el Real Decreto 1491/2011, de 24 de octubre.

Additional

- Instituto de Contabilidad y Auditoría de Cuentas (ICAC). www.icac.meh.es/
- Real Decreto-Ley 1/2015, de 27 de febrero, de mecanismo de segunda oportunidad, reducción de carga financiera y otras medidas de orden social (BOE 28 de febrero 2015)
- Torvisco Manchón, B. y Olías de Lima Heras, R. (2015): Fundamentos de Contabilidad de Sociedades. Ed. Pirámide.
- Romano Aparicio, J., Álvarez Carriazo, J.L. y Fernández González, F.J. (2020): Contabilidad de Sociedades. Ed. Centro de Estudios Financieros.