

Accounting Innovation

Code: 102367
ECTS Credits: 6

Degree	Type	Year	Semester
2501572 Business Administration and Management	OT	4	0

Contact

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Use of Languages

Principal working language: catalan (cat)
Some groups entirely in English: No
Some groups entirely in Catalan: Yes
Some groups entirely in Spanish: No

Prerequisites

To do this subject it is necessary to have completed accounting and analysis of financial statements.

Objectives and Contextualisation

The student should learn the tools to analyze the financial statements and to give an opinion about the economic and financial situation

Competences

- Capacity for independent learning in the future, gaining more profound knowledge of previous areas or learning new topics.
- Capacity for oral and written communication in Catalan, Spanish and English, which enables synthesis and oral and written presentation of the work carried out.
- Demonstrate initiative and work individually when the situation requires it.
- Evaluate the usefulness of accounting information for decision-making of different users.
- Organise the work in terms of good time management, organisation and planning.
- Select and generate the information necessary for each problem, analyse it and take decisions based on that information.
- Use of the available information technology and adaptation to new technological environments.
- Value ethical commitment in professional practice.

Learning Outcomes

1. A capacity of oral and written communication in Catalan, Spanish and English, which allows them to summarise and present the work conducted both orally and in writing.
2. Assess ethical commitment in professional activity.
3. Capacity to continue future learning independently, acquiring further knowledge and exploring new areas of knowledge.
4. Demonstrate initiative and work independently when required.
5. Identify decisions that can be taken through the analysis and interpretation of accounting information.
6. Organise work, in terms of good time management and organisation and planning.

7. Select and generate the information needed for each problem, analyse it and make decisions based on this information.
8. Use available information technology and be able to adapt to new technological settings.

Content

1.- Accounting at the beginning of the enterprise

- Judiciary measures for the development of the business activity
- Financial structure of the society. The net worth
- Analyses of the viability of a project. Quantitative and qualitative aspects. The *Business Plan*
- The legal responsibility of shareholders and managers

2.- Accounting during the development of the enterprise

- Developing enterprise and results account. Accounting alternatives
- Status of Cash Flow
- Indicators of the business project: EBITDA, EBIT, Equity Value, Enterprise Value, PER, DFN (Net Financial Debt)
- Financing structure of growing enterprises
- The business project's future. Indicators of success or failure

3.- Accounting during the mature stages of the enterprise

- The results account of a mature enterprise
- Financial structure of mature enterprises
- Provisions and contingencies
- Asset valuation and incidents in the result

4.- The accounting of the income tax

- P&L in the accounting and tax base
- Temporary differences
- Assets and liabilities linked with the tax on profit

5.- Enterprise during liquidation

- Causes of liquidation
- Process of liquidation of an enterprise
- The accounting of the liquidation.

6.- Bankruptcy

- Causes of bankruptcy
- Types of bankruptcy and process

7.- Fiscal and accounting consolidation

- Accounting consolidation and tax consolidation
- Accounting Consolidation. Enterprise group.
- Methods of consolidation.

Methodology

Theoretical classes with resolutions of practical cases

Activities

Title	Hours	ECTS	Learning Outcomes
Type: Directed			
Practical classes	14.5	0.58	5
Theoretical classes	33	1.32	5
Type: Supervised			
Tutorials	4	0.16	3
Type: Autonomous			
Autonomus working	96.5	3.86	5

Assessment

The exam a 50%

Practicals a 40%

Assistance a 10%

Assessment Activities

Title	Weighting	Hours	ECTS	Learning Outcomes
Assistance and participation at class	10%	0	0	1, 4
Exam	50%	2	0.08	1, 3, 4, 5, 6, 7, 8, 2
Exercises, to solve for students (minimum 4)	40%	0	0	1, 3, 4, 5, 6, 7, 8, 2

Bibliography

· Garrido, P.; Iñiguez, R. (2010): Análisis de estados contables .Elaboración e interpretación de la información financiera. Ediciones Pirámide

- Archel, P.; Lizarraga, F.; Sánchez, S.; Cano, M. (2010): Estados contables. Elaboración, análisis e interpretación. Ediciones Pirámide.
- Rodríguez, G.; Slof, J.; Solà, M.; Torrent, M.; Vilardell, I. (2006): Contabilidad Europea 2005. Análisis y aplicación de las NIIF. McGraw-Hill
- Plan General de Contabilidad 2007 (Real Decreto 1514/2007, de 16 de noviembre)
- Ley de Sociedades de Capital (Real Decreto Legislativo 1/2010, de 2 de julio)
- Ley Concursal (Ley 22/2003, de 9 de julio)

- Resoluciones ICAC