

**Company Accountancy and Accountancy  
Regulation**

Code: 102103  
ECTS Credits: 6

Degree	Type	Year	Semester
2501231 Accounting and Finance	OT	4	0

The proposed teaching and assessment methodology that appear in the guide may be subject to changes as a result of the restrictions to face-to-face class attendance imposed by the health authorities.

### 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: Yes

### Teachers

Jordi Ballonga Xaver  
Maria Isabel Lara Serrano

### Prerequisites

It is recommended to have done the previous courses: Introduction to accounting, Financial Accounting I and Financial Accounting II.

### Objectives and Contextualisation

The study of registration of most important operations of business entities' life.

### Competences

- Analysing, summarising and assessing information.
- Demonstrating a comprehension of the different legal, control and solvency standards issued by regulatory bodies affecting the several analysed accounting or financial processes.
- Organising the work, regarding order and planning.
- Students must develop the necessary learning skills to undertake further training with a high degree of autonomy.

### Learning Outcomes

1. Analysing, summarising and assessing information.
2. Describing the solvency regulations and guarantees of the activity of various financial intermediary activities.
3. Organising the work, regarding order and planning.

4. Prepare financial statements and reports for accounting, fiscal, financial and organizational purposes.
5. Students must develop the necessary learning skills to undertake further training with a high degree of autonomy.
6. Use the different criteria for registration and valuation established in the accounting rules.

## Content

### UNIT 1. BUSINESS ENTITIES' ACCOUNTING

Concept of business entities.  
Types of business entities.  
Business entities accounting.

### UNIT 2. PUBLIC LIMITED COMPANY (I): INTRODUCTION

Concept and characteristics.

Share: types, rights, obligations, valuation and registration.  
Shares capital regulation and guarantee measures; registration.

### UNIT 3.

### PUBLIC LIMITED COMPANY (II): CONSTITUTION AND CONTRIBUTIONS

Founding systems: simultaneous and successful.  
Money and non-monetary contributions.  
Accounting of the constitution.  
Accounting of non-monetary contributions.  
Accounting of defaulted shareholders.

### UNIT 4.

### PUBLIC LIMITED COMPANY (III): INCREASES OF SHARE CAPITAL

Introduction and regulations.  
Issue premium and subscription right.  
Procedures for increases in share capital; new contributions, absorptic  
The authorized capital.

### UNIT 5.

### PUBLIC LIMITED COMPANY (IV): REDUCTIONS OF SHARE CAPITAL

Legal requirements and Creditors opposition right.  
Procedures for reducing share capital and registration; return of contril  
Capital amortization.

### UNIT 6.

### PUBLIC LIMITED COMPANY (VII): DISSOLUTION AND LIQUIDATION

Dissolution: introduction and concepts.  
Dissolution regulation.  
Causes of dissolution.

Liquidation of the business entity: accounting registration process and allocation of the resulting amount.

### UNIT 7.

### PUBLIC LIMITED COMPANY (VIII): MERGES AND DEMERGES

Concept and type.  
Legal requirements.  
Economic issue.  
Accounting issue.  
Demerges of the public limited company.

### UNIT 8.

### PUBLIC LIMITED COMPANY (IX): OWN SHARES

Introduction and legal requirement.  
Own shares registration.  
Legal regime of own shares.

## UNIT 9. PRIVATE LIMITED COMPANY

Comparative analysis of the accounting aspects analyzed in public lim

### Methodology

"Teaching will be offered on campus or in an on-campus and remote hybrid format depending on the number of students per group and the size of the rooms at 50% capacity."

The learning methodology is a combination of three types of activities:

- Directed activity: theoretical sessions, practical and resolution of exercises sessions.
- Supervised activity: tutorials.
- Autonomous activity: This is the part of the student's self study (readings, search for information, etc.). It also includes to do exercises and cases and group work activity. ç

"The proposed teaching methodology may undergo some modifications according to the restrictions imposed by the health authorities on on-campus courses".

### Activities

Title	Hours	ECTS	Learning Outcomes
Type: Directed			
Teaching room	14	0.56	1, 4, 6, 3
Theoretical sessions	32	1.28	1, 4, 6
Type: Supervised			
Tutorials	17.5	0.7	1, 4, 6
Type: Autonomous			
Exercises and cases	20	0.8	1, 6, 3
Search for information	10	0.4	1, 3
Study	53	2.12	1, 6, 3

### Assessment

The evaluation has 3 different activities:

1. Attendance and classroom participation, which includes the delivery of exercises.
2. Team work on a selected topic of the course.
3. Partial exam and final exam of one or several subjects of the course.

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"All students are required to perform the evaluation activities. If the student's grade is 5 or higher, the student passes the course and it cannot be subject to further evaluation. If the student grade is less than 3.5, the student will have to repeat the course the following year. Students who have obtained a grade that is equal to or greater than 3.5 and less than 5 can take a second chance exam. The lecturers will decide the type of the second chance exam. When the second exam grade is greater than 5, the final grade will be a PASS with a maximum numerical grade of 5. When the second exam grade is less than 5, the final grade will be a FAIL with a numerical grade equal to the grade achieved in the course grade (not the second chance exam grade).

A student who does not perform any evaluative task is considered "not evaluable", therefore, a student who performs a continuous assessment component can no longer be qualified with a "not evaluable".

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### **Calendar of evaluation activities**

The dates of the evaluation activities (midterm exams, exercises in the classroom, assignments, ...) will be announced well in advance during the semester.

The date of the final exam is scheduled in the assessment calendar of the Faculty.

"The dates of evaluation activities cannot be modified, unless there is an exceptional and duly justified reason why an evaluation activity cannot be carried out. In this case, the degree coordinator will contact both the teaching staff and the affected student, and a new date will be scheduled within the same academic period to make up for the missed evaluation activity." **Section 1 of Article 115. Calendar of evaluation activities (Academic Regulations UAB).** Students of the Faculty of Economics and Business, who in accordance with the previous paragraph need to change an evaluation activity date must process the request by filling out an **Application for exams' reschedule**, [https://eformularis.uab.cat/group/deganat\\_feie/application-for-exams-reschedule](https://eformularis.uab.cat/group/deganat_feie/application-for-exams-reschedule)

### **Grade revision process**

After all grading activities have ended, students will be informed of the date and way in which the course grades will be published. Students will be also be informed of the procedure, place, date and time of grade revision following University regulations.

### **Retake Process**

"To be eligible to participate in the retake process, it is required for students to have been previously been evaluated for at least two thirds of the total evaluation activities of the subject."Section 3 of Article 112 ter. The recovery (UAB Academic Regulations). Additionally, it is required that the student to have achieved an average grade of the subject between 3.5 and 4.9.

The date of the retake exam will be posted in the calendar of evaluation activities of the Faculty. Students who take this exam and pass, will get a grade of 5 for the subject. If the student does not pass the retake, the grade will remain unchanged, and hence, student will fail thecourse.

### **Irregularities in evaluation activities**

In spite of other disciplinary measures deemed appropriate, and in accordance with current academic regulations, *"in the case that the student makes any irregularity that could lead to a significant variation in the grade of an evaluation*

**Section 10 of Article 116. Results of the evaluation. (UAB Academic Regulations).**

"The proposed evaluation activities may undergo some changes according to the restrictions imposed by the health auth

## Assessment Activities

Title	Weighting	Hours	ECTS	Learning Outcomes
Attendance and classroom participation	10%	0	0	1, 4, 6
Final exam	45%	1.5	0.06	1, 2, 4, 6, 3, 5
Group work	15%	0.5	0.02	1, 4, 6, 3
Middle term exam	30%	1.5	0.06	1, 4, 6, 3

## Bibliography

### BASIC BIBLIOGRAPHY

Olías de Lima Heras, Rosa y Torvisco Manchón, Beatriz (2017), Fundamentos de contabilidad de sociedades, Madrid: Piràmide, 4a. edición

Plan General de Contabilidad (PGC), Real Decreto 1514/2007, de 16 de noviembre.

Plan General de Contabilidad PYMES, Real Decreto 1515/2007, de 16 de noviembre.

Real Decreto 1/2010, de 2 de julio, texto refundido de la Ley de Sociedades de Capital.

Real Decreto 1159/2010, de 24 de septiembre, Combinación de negocios.

<http://www.icac.meh.es/Normativa/Contabilidad/Nacional/nacional.aspx>

### COMPLEMENTARY BIBLIOGRAPHY

Besteiro Varela, María Avelina (2012), Contabilidad de sociedades, Madrid: Piràmide.

### ONLINE RESOURCES

Associació Catalana de Comptabilitat i Direcció: <http://www.accid.org/>

Asociación Española de Contabilidad y Administración de Empresas (AECA): <http://www.aeca.es/>

Comisión Nacional del Mercado de Valores: <http://www.cnmv.es>

Instituto de Contabilidad y Auditoría de Cuentas (ICAC): <http://www.icac.meh.es/>

Registre Mercantil: <http://www.registradores.org>

UAB Campus virtual