

Accounting Innovation

Code: 102367
ECTS Credits: 6

Degree	Type	Year	Semester
2501572 Business Administration and Management	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: No
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

This course provides tools to assess the viability of firms and to use Business Intelligence tools to detect fraud and manipulation of the accounting and financial information. Finally, there is an assessment of the growth of groups of firms and the consolidation of accounting and financial information.

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.
- Students must be capable of collecting and interpreting relevant data (usually within their area of study) in order to make statements that reflect social, scientific or ethical relevant issues.
- Use of the available information technology and adaptation to new technological environments.

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. Capacity to continue future learning independently, acquiring further knowledge and exploring new areas of knowledge.
3. Demonstrate initiative and work independently when required.

4. Identify decisions that can be taken through the analysis and interpretation of accounting information.
5. Organise work, in terms of good time management and organisation and planning.
6. Select and generate the information needed for each problem, analyse it and make decisions based on this information.
7. Students must be capable of collecting and interpreting relevant data (usually within their area of study) in order to make statements that reflect social, scientific or ethical relevant issues.
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
- 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 resolution of case studies and exercises.

Annotation: Within the schedule set by the centre or degree programme, 15 minutes of one class will be reserved for students to evaluate their lecturers and their courses or modules through questionnaires.

Activities

Title	Hours	ECTS	Learning Outcomes
Type: Directed			
Practical classes	17	0.68	4
Theoretical classes	32.5	1.3	4
Type: Supervised			
Tutorials	4	0.16	2
Type: Autonomous			
Autonomus working	94.5	3.78	4, 7

Assessment

- Students having a global grade between 3,5 and 4,9 can go to the re-take exam. Similarly, students obtaining a grade between 3,5 an 4,9 in the final exam should go to the re-take exam.
- Student without any participation in the assessment activitivies will receive the qualification of 'non-assessable'

Assessment Activities

Title	Weighting	Hours	ECTS	Learning Outcomes
Exam	40%	2	0.08	1, 2, 3, 4, 5, 6, 8
Exercises, to solve for students (minimum 4)	40%	0	0	1, 2, 3, 4, 5, 7, 6, 8
Participation at class	20%	0	0	1, 3, 7

Bibliography

Corona, E, Bejarano, V. y González, J. (2015), *Análisis de estados financieros individuales y consolidados*, UNED. (accessible en formato digital en la Biblioteca de CCSS: <https://elibro.net/es/ereader/uab/48702>)

Gee, Sunder (2015), *Fraud and Fraud Detection*, Wiley. (Accessible en formato digital en la Biblioteca de CCSS: <https://onlinelibrary-wiley-com.are.uab.cat/doi/book/10.1002/9781118936764>).

Mantone, Pamela S. (2013), *Using Analytics to Detect Possible Fraud*, Wiley. (Accesible en formato digital en la Biblioteca de CCSS: <https://onlinelibrary-wiley-com.are.uab.cat/doi/book/10.1002/9781118715789>).

Real Decreto-ley 1/2021, de 12 de enero, que modifica el Plan General Contable para adaptarlo a los criterios contables que ha adoptado la Unión Europea (https://www.boe.es/diario_boe/txt.php?id=BOE-A-2021-1350).

Real Decreto Legislativo 1/2010, de 2 de julio, por el que se aprueba el texto refundido de la Ley de Sociedades de Capital (<https://www.boe.es/buscar/act.php?id=BOE-A-2010-10544>).

Real Decreto Legislativo 1/2020, de 5 de mayo, por el que se aprueba el texto refundido de la Ley Concursal (<https://www.boe.es/buscar/act.php?id=BOE-A-2020-4859>).

Resoluciones ICAC (<https://www.icac.gob.es/contabilidad/normativa-contabilidad>)

Software

It is recommended to have knowledge of excel as an advanced user. Some of the sessions will be developed in the computer class.