UAB
Universitat Autònoma de Barcelona

Company Accountancy and Accountancy Regulation

Code: 102103
Credits: 6

2026/2027

Degree programme	Type	Course
Accounting and Finances	OP	4

Contact lecturer

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Teaching staff

Maria Isabel Lara Serrano

Group languages

You can consult this information at the end of the document.

Prerequisites

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

Objectives

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

Learning outcomes

- CM41 (Prepare financial statements and reports for accounting, tax, financial and organisational purposes.) Prepare financial statements and reports for accounting, tax, financial and organisational purposes.
- CM42 (Determine the economic-financial situation of a company.) Determine the economic-financial situation of a company.
- CM43 (Prepare technical-accounting reports for company managers to help them to make management decisions.) Prepare technical-accounting reports for company managers to help them to make management decisions.

Contents

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, absorption, capitalization of liabilities, conversion

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 contributions, forgiving of passive dividends, ir

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 ofthe 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 limited companies with respect to private lir

Learning activities and methodology

Title	Hours	ECTS	Learning outcomes
Search for information	10	0.4	CM41, CM42, CM43
Exercises and cases	19.5	0.78	CM41, CM42, CM43
Tutorials	17.5	0.7	CM42
Study	50	2	CM41, CM42, CM43
Theoretical sessions	32.5	1.3	CM42, CM43
Teaching room	17	0.68	CM42, CM43

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

- Directed activity: theoretical sessions, practical and resolution of exercises sessions. The A3 program and gamification activities will be used to solve the exercises.

- 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

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.

Assessment

Continuous assessment activities

Title	Weight	Hours	ECTS	Learning outcomes
Middle term exam	30%	1.5	0.06	CM41, CM42, CM43
Final exam	40%	2	0.08	CM41, CM42, CM43
Practice of basic accounting entries	15%	0	0	CM41, CM42, CM43
Individual practice with A3	15%	0	0	CM41

The evaluation has 3 different activities:

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

\"All students are obliged to complete all assessable tasks. If the student's course grade is 5 or higher in each of the tasks, the course is considered passed and cannot be the object of a new evaluation. In the case of a grade lower than 3.5 in any of the evaluable tasks, the student will have to repeat the course in the following year. For those students whose course grade is equal or higher than 3.5 and lower than 4.8, they will be able to take the recovery test. The professors of the course will decide the modality of this test. When the grade of the recovery test is equal or higher than 5, the final grade of the course will be PASSED, being the maximum numerical grade a 5. When the grade of the recovery test is lower than 5, the final grade of the course will be SUSPENSED, being the numerical grade the course grade (and not the grade of the recovery test).

Translated with DeepL.com (free version)

A student is considered \"Not evaluable\" in the subject when there is no evidence of evaluation. In this subject it will be considered non-evaluable when you have not participated in any of the evaluation activities. Therefore, it is considered that a student who completes any component of continuous evaluation can no longer qualify for a \"Not evaluable\".

\"This subject/module does not offer the option for comprehensive evaluation.\"

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

The completion of assessment activities is subject to the provisions set out in this course guide and in the " Policy of the School of Economics and Business on the Detection of Irregularities during Assessment Activities ", which regulates the conditions under which assessment tasks are conducted and the procedures applicable in cases where indications of irregularities are detected. Students are encouraged to consult the policy.

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 (UABAcademic Regulations)****.* Additionally, it is required that the student to have achieved an average grade of the subject between 3.5 and 4.8.

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 acts

Without prejudice to other disciplinary measures deemed appropriate, and in accordance with current academic regulations, \"in the event that the student performs any irregularity that may lead to a significant variation in the grade of an act of evaluation, this act of evaluation will be graded with a 0, regardless of the disciplinary process that may be instituted. In case several irregularities occur in the evaluation acts of the same subject, the final grade of this subject will be 0\". Article 116, paragraph 10. Evaluation results (UAB Academic Regulations).

"This subject does not foresee the single evaluation system".

In this course, the use of Artificial Intelligence (AI) technologies is not allowed in any of its phases. Any work that includes fragments generated with AI will be considered a lack of academic honesty and may result in a partial or total penalty in the grade of the activity, or higher penalties in serious cases.

Bibliography

BASIC BIBLIOGRAPHY

Olías de Lima Heras, Rosa y Torvisco Manchón, Beatriz (2019), Fundamentos de contabilidad de sociedades, Madrid: Piràmide, 5a. 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

Software

The programs that can be used in this subject are EXCEL, SABI and A3.

We remind you that in this course, the use of Artificial Intelligence (AI) technologies is not allowed in any of its ph

Course groups and languages

The information provided is provisional until November 30. After this date, you will be able to consult the language of each group through this link. To access the information, you will need to enter the course CODE

Type of teaching	Group	Language	Semester	Shift
(TE) Theory	50	Catalan	first semester	afternoon
(PAUL) Classroom practices	501	Catalan	first semester	afternoon