



Teaching Guide

| Teaching Guide | | | | |
|--------------------------|--|--------|-----------------------|-----------|
| Identifying Data | | | | 2020/21 |
| Subject (*) | Advanced Accounting II | | Code | 611506007 |
| Study programme | Mestrado Universitario en Contabilidade Superior e Auditoria de Contas (2013) | | | |
| Descriptors | | | | |
| Cycle | Period | Year | Type | Credits |
| Official Master's Degree | 2nd four-month period | First | Obligatory | 6 |
| Language | Spanish | | | |
| Teaching method | Face-to-face | | | |
| Prerequisites | | | | |
| Department | Empresa | | | |
| Coordinador | Borrajio Dios, Jorge | E-mail | jorge.borrajio@udc.es | |
| Lecturers | Borrajio Dios, Jorge | E-mail | jorge.borrajio@udc.es | |
| Web | | | | |
| General description | <p>The main objective of the course is to offer the student a practical vision of how to transfer to the accounting plane the different business or accounting operations that can occur in the field of the company.</p> <p>The normative foundations of the course include the legislative novelties that affect the subject such as the Royal Legislative Decree 2/2010, of July 2, for which the Consolidated Text of the Capital Companies Law or the new regulations on formulation are approved. of consolidated annual accounts.</p> | | | |
| Contingency plan | <p>1. Modifications to the contents</p> <p>2. Methodologies</p> <p>*Teaching methodologies that are maintained</p> <p>*Teaching methodologies that are modified</p> <p>3. Mechanisms for personalized attention to students</p> <p>4. Modifications in the evaluation</p> <p>*Evaluation observations:</p> <p>5. Modifications to the bibliography or webgraphy</p> | | | |

Study programme competences

| Code | Study programme competences |
|------|---|
| A1 | To know the Spanish financial reporting standards |
| A2 | To know the International Financial Reporting Standards. |
| A5 | To know how to obtain an adequate understanding of the business of the audited entity, the sector in which it operates and the nature of its transactions. |
| A6 | To know how to measure and analyze the origin of costs and income obtained by the audited entity. |
| A7 | To know how to assess from the relevant records of financial information, the situation and foreseeable evolution of a company. |
| A12 | Know how to obtain a reasonable basis of judgment on the individual and consolidated annual accounts and express an opinion regarding them in the audit report, in accordance with regulation in force. |
| B1 | Adequate oral and written expression in the official languages. |
| B3 | Using ICT in working contexts and lifelong learning. |
| B8 | Valuing the importance of research, innovation and technological development for the socioeconomic and cultural progress of society. |
| B10 | Critically assessing knowledge, technology and available information when facing problems. |



| | |
|-----|---|
| C1 | Possess and understand knowledge that provides a basis or opportunity to be original in the development and / or application of ideas, often in a research context. |
| C2 | That students know how to apply the knowledge acquired and their ability to solve problems in new or unfamiliar environments within broader (or multidisciplinary) contexts related to their area of study. |
| C3 | That students are able to integrate knowledge and face the complexity of making judgments based on information that, being incomplete or limited, includes reflections on social and ethical responsibilities linked to the application of their knowledge and judgments. |
| C4 | That students know how to communicate their conclusions and the knowledge and ultimate reasons that sustain them to specialized and non-specialized audiences in a clear and unambiguous way. |
| C6 | Capacity for teamwork. |
| C7 | Capacity for leadership. |
| C9 | Ability to solve problems. |
| C11 | Development of a logical and creative critical spirit. |
| C12 | Capacity to manage information and communication technologies in the exercise of their professional activity. |

| Learning outcomes | | | |
|--|------|-----------------------------|------|
| Learning outcomes | | Study programme competences | |
| To delve into the study of the current regulation in the elaboration and presentation of annual accounts by groups of Spanish companies, differentiating groups that issue securities in secondary organized markets of the European Union. | AJ1 | BJ3 | CJ11 |
| | AJ2 | BJ8 | CJ12 |
| | | BJ10 | |
| Ability to interpret the legal regulations related to the formulation of consolidated annual accounts of groups of companies, both national and international. | AJ5 | BJ1 | CJ1 |
| | AJ7 | BJ3 | CJ2 |
| | AJ12 | | CJ3 |
| | | | CJ4 |
| | | | CJ6 |
| | | | CJ7 |
| Ability to prospectively evaluate the economic and financial performance of a company or a group of companies based on the financial information available in each environment. Capability to review the accounting information system of a company or group of companies. | | | CJ9 |
| | AJ5 | BJ3 | CJ6 |
| | AJ6 | | CJ7 |
| | AJ7 | | CJ9 |
| Assess the implications of a correct application of the regulations in the representation of a fair view of the net assets, the financial situation and the income of a group of companies, as the reporting entity. | AJ12 | | CJ12 |
| | | | |
| | | BJ1 | CJ11 |
| | | BJ8 | CJ12 |
| Assess the advantages and disadvantages or limitations of the different analysis techniques. Be aware of the different factors, both exogenous and endogenous, that may affect the application of a certain valuation technique. | | BJ10 | |
| | AJ12 | BJ1 | CJ11 |
| | | BJ3 | |

| Contents | |
|----------|-----------|
| Topic | Sub-topic |



| | |
|---|--|
| 1. Definition of group of companies and consolidation perimeter. 2. Regulation of business combinations. 3. Methods of consolidation. 4. Intragroup operations. 5. Consolidated income tax. 6. Consolidation of foreign subsidiaries. 7. Financial statements in the consolidated annual accounts. 8. Development and planning of the strategy. 9. Integration of strategic planning and operational execution: the balanced scorecard 10. Classification and characteristics of the different valuation methods. 11. Models of discount of flows: relevant variables. Critical study 12. Real options. 13. Elaboration of restructuring plans. | Sub-topic will be disclosed during the lessons |
|---|--|

| Planning | | | | |
|---|---|----------------------|-------------------------------|-------------|
| Methodologies / tests | Competencies | Ordinary class hours | Student?s personal work hours | Total hours |
| Guest lecture / keynote speech | A1 A2 A5 A6 A7 A12 B10 B8 C2 C3 C11 | 24 | 24 | 48 |
| Directed discussion | A1 A2 A5 A6 A7 A12 B1 B10 B8 C2 C3 C4 C11 | 4 | 8 | 12 |
| Collaborative learning | A1 A2 A5 A6 A7 A12 B1 B3 B10 B8 C1 C2 C3 C4 C6 C7 C9 C11 C12 | 1 | 1 | 2 |
| Case study | A1 A2 A5 A6 A7 A12 B1 B3 B10 B8 C2 C3 C4 C6 C7 C9 C11 | 2 | 10 | 12 |
| Mixed objective/subjective test | A1 A2 A6 A7 A12 B1 C2 C3 C4 C9 | 2 | 8 | 10 |
| Oral presentation | A5 B1 B10 C2 C3 C4 | 1 | 4 | 5 |
| Document analysis | A1 A2 A7 A12 B10 B8 | 1 | 3 | 4 |
| Problem solving | A1 A2 A5 A6 A7 A12 C1 C2 C3 C4 C9 C11 C12 | 11 | 44 | 55 |
| Personalized attention | | 2 | 0 | 2 |
| (*)The information in the planning table is for guidance only and does not take into account the heterogeneity of the students. | | | | |

| Methodologies | |
|--------------------------------|--|
| Methodologies | Description |
| Guest lecture / keynote speech | Exposición resumida dos temas do programa co apoio sistemático de exercicios prácticos |
| Directed discussion | Debates sobre cuestións plantexadas polo profesor. |



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|---------------------------------|---|
| Collaborative learning | Exposición de prácticas ante o resto de alumnos. |
| Case study | Análisis e resolución dun problema baseado nunha empresa real. |
| Mixed objective/subjective test | Exame teórico-práctico sobre o contido da materia. |
| Oral presentation | Exposición dun caso. |
| Document analysis | Análise de fontes documentais de carácter normativo e doctrinario |
| Problem solving | Supostos prácticos sobre o temario da materia. |

Personalized attention

| Methodologies | Description |
|---------------|--|
| Case study | A personalized answer is given in class to the solution of the assumptions and in the clarification of any doubts. Tutorials for the solution of practical cases of accounting of different corporate operations. |

Assessment

| Methodologies | Competencies | Description | Qualification |
|---------------------------------|---|---|---------------|
| Mixed objective/subjective test | A1 A2 A6 A7 A12 B1 C2 C3 C4 C9 | Final exam on consolidated Annual Accounts (43%) and Scorecard (6%) | 50 |
| Case study | A1 A2 A5 A6 A7 A12 B1 B3 B10 B8 C2 C3 C4 C6 C7 C9 C11 | Individual work on business valuation | 13 |
| Problem solving | A1 A2 A5 A6 A7 A12 C1 C2 C3 C4 C9 C11 C12 | Tasks to be carried out in class on Consolidated Annual Accounts | 37 |

Assessment comments

The continuous assessment corresponds to the evaluation of case studies and problem solving.

On the July opportunity, the same criteria will apply. In this regard, the teacher may propose additional tasks that allow the student to improve the rating of their continuous assessment.

Students with recognition of part-time dedication and academic exemption of attendance exemption: Except for the dates approved in the Faculty Board, as far as the mixed test or exams is concerned, for the remaining tests, a specific calendar of dates compatible with their dedication will be agreed upon at the beginning of the course, which is why said students must contact with the teacher in the first ten days of the semester in which the subject is taught, in order to set the aforementioned calendar. The tests will have the same format as for full-time students.

In the event that the student is granted an opportunity for "advanced evaluation", and only in this case, to pass the subject, the student must pass a mixed oral and / or written test aimed at evaluating all competencies and content of the subject.

Qualification of not presented. Corresponds to students, when only participate in evaluation activities that have a weight of no more than 20% on the final qualification, regardless of the grade obtained.

Sources of information



| | |
|----------------------|--|
| Basic | <ul style="list-style-type: none">- Álvarez Melcón, Sixto (2011). Cuentas anuales consolidadas. Madrid: Pirámide- Fernández, Pablo (1999). Valoración de empresas. Barcelona: Gestión 2000- Escobar, Tomás; Cortijo, Virginia (2012). Fundamentos de contabilidad de gestión. Madrid: Pearson- Asociación Española de Contabilidad y Administración de Empresas (2005). Documento núm. 7 de la Comisión de Valoración y Financiación de Empresas.. Madrid: AECA- Asociación Española de Contabilidad y Administración de Empresas (2014). Opciones Reales y Gestión de Empresas. La importancia de la Flexibilidad y el Riesgo en la Valoración. Documento número 12 de la Comisión de Valoración y Financiación de Empresas.. Madrid: AECA |
| Complementary | <ul style="list-style-type: none">- Fundación de Estudios Bursátiles y Financieros (2009). El arte de valorar empresas.. Civitas-Thomson Reuters DIRECCIONES DE INTERNET RELEVANTES: http://www.icac.meh.es http://www.cnmv.es http://www.aeca.es http://europa.eu.int/comm/internal_market/en/company/index.htm http://www.iasb.org .DIRECCIONES DE INTERNET RELEVANTES: http://www.icac.meh.es http://www.cnmv.es http://www.aeca.es http://europa.eu.int/comm/internal_market/en/company/index.htm http://www.iasb.org . |

Recommendations

Subjects that it is recommended to have taken before

Advanced Accounting I/611506004

International Financial Reporting Standards/611506005

Subjects that are recommended to be taken simultaneously

Special Sectors Accounting/611506006

Subjects that continue the syllabus

Other comments

(*)The teaching guide is the document in which the URV publishes the information about all its courses. It is a public document and cannot be modified. Only in exceptional cases can it be revised by the competent agent or duly revised so that it is in line with current legislation.