

**COURSE DATA****DATA SUBJECT****Code:** 35848**Name:** Financial accounting standars**Cycle:** Undergraduate Studies**ECTS Credits:** 4.5**Academic year:** 2025-26**STUDY (S)**

Degree	Center	Acad. year	Period
1313 - Degree in Business Management and Administration	Facultat d'Economia	4	First quarter

**SUBJECT-MATTER**

Degree	Subject-matter	Character
1313 - Degree in Business Management and Administration	Accounting regulation and policies	ELECTIVES

**COORDINATION**

MORA ENGUIDANOS ARACELI

**SUMMARY**

Accounting Standardization is an optional subject of the Degree in Business Administration and Management (GADE). It deals with the standardization process and the information regulations of societies at the international and national levels, focusing on aspects not analyzed in other matters. In particular in non-financial information and sustainability reports and in the accounting aspects of Spanish corporate regulations (capital law)

Accounting standardization is developed at an international level through organizations and processes that will be described and analyzed at the beginning of the subject. Specifically, the development of the subject then focuses on aspects related to non-financial information and sustainability in the first part, and on the accounting of companies or accounting of legal entities in the Spanish case in the second. Specifically, the accounting problems of capital companies since their inception with the foundation, then to consider capital increases and reductions. Debt operations without recourse to the banking system through the issuance of loans with debt securities are also studied. Merger and division operations of companies are also covered.



This subject allows students to acquire the necessary skills on the one hand to take on the challenge of the new rules related to non-financial information, and on the other for the accounting management of the most important corporate operations, which are those that occur when the strategic positions of companies are initiated or changed.

## PREVIOUS KNOWLEDGE

### RELATIONSHIP TO OTHER SUBJECTS OF THE SAME DEGREE

There are no specified enrollment restrictions with other subjects of the curriculum.

### OTHER REQUIREMENTS

## COMPETENCES / LEARNING OUTCOMES

### 1313 - Degree in Business Management and Administration

Be able to adapt to new situations.

Be able to compare and establish analogies between Spanish and international accounting regulations.

Be able to coordinate activities.

Be able to design the accounting policy of a company or business group.

Be able to elaborate, interpret and analyse the financial statements of organisations, and to understand their implications for other business decisions and areas.

Be able to evaluate the economic and financial consequences of the application of Spanish accounting standards.

Be able to prepare and interpret accounting information, both financial, for external users, and internal, for management control and decision making.

Be able to work in a team.

Demonstrate capacity for analysis and synthesis.

Know the appropriate accounting methods for the consolidation of financial statements and business combinations.

Show commitment to ethics and social responsibility.

## DESCRIPTION OF CONTENTS



1.

2.

3.

4.

5.

**WORKLOAD****PRESENCIAL ACTIVITIES**

<b>Activity</b>	<b>Hours</b>
Theory	30,00
Classroom practices	15,00
<b>Total hours</b>	<b>45,00</b>

**NON PRESENCIAL ACTIVITIES**

<b>Activity</b>	<b>Hours</b>
Attendance at other activities	0,00
Individual or group project	10,00
Independent study and work	13,50
Preparation of lessons	7,00
Preparation for assessment activities	30,00
Resolution of case studies	7,00
<b>Total hours</b>	<b>67,50</b>

**TEACHING METHODOLOGY****EVALUATION**



## REFERENCES

- Ley 211/2018 sobre información no financiera y diversidad
- Directiva 2014/95/UE sobre información no financiera y diversidad
- Contabilidad de Sociedades (adaptado a la RICAC de 5 de marzo 2019). Edición 2019. Autor: Manuel E. Salvador Sellés. Editorial UNIVERSITAS Miguel Hernández
- Ley de Sociedades de Capital - Real Decreto Legislativo 1/2010, de 2 de julio