

TEACHING GUIDE

CORPORATE ACCOUNTING

**GRADO EN ADMINISTRACIÓN Y DIRECCIÓN DE EMPRESAS
(INGLÉS)**

ACADEMIC YEAR 2026-27

Publication date: 25-06-2026



I.-Subject Identification

Type	OPTATIVA
Teaching period	4 course, 1Q semester
Nº of credits	4.5
Language in wich the subject is taught	English

II.-Presentation

In this course, the legislation of commercial companies will be studied. This includes analyzing the nature and legal requirements of various corporate operations they can carry out, from their creation or incorporation to their dissolution, as well as their accounting issues and their effect on business assets. Prior to this, the composition and characteristics of a company's equity and the accounting treatment of its various components will be studied, as all these corporate operations affect this equity. It is essential that the student has passed the courses "Financial Accounting" their degree program.

The student is obliged to be aware of any notification that the professor communicates, either in class or through the virtual classroom.

III.-Learning outcomes

CI01. Ability to analyse and synthesise: analysis, synthesis, evaluation and decision-making based on relevant information records on the company's position and potential growth.

CI06. Ability to analyse, search for and interpret information from different sources: ability to identify sources of relevant economic data, obtain and select information that non-professionals are not capable of recognising

CI08. Ability to make decisions

CS01. Ability to study independently.

CPR01. Practical application of knowledge.

CE03. Skills, Knowledge, both basic and specialized on the understanding of the operation, management and control of the different functional areas of the Accounting firm

CP11 . Ability to develop and interpret accounting information

CP12 . Understanding the financial operations taking place in business

- Key for degrees not adapted to RD 822/21: **CB** - basic competences, **CG** - generic competences, **CE** - specific competences, **CT** - transversal competences.
- Key for degrees adapted to RD 822/21: **CON** - knowledge, **COM** - competences, **HAB** - skills.



IV.-Contents

IV.A.-Syllabus

Topic

Topic 1: Introduction to Corporate Accounting.	Scope of application of this branch of accounting.
Topic 2: Equity Accounts.	Composition and operation of a company's own funds.
Topic 3: Characteristics of the corporation.	Main characteristics of a corporation.
Topic 4: Establishment of a corporation.	Legal requirements and accounting process for the creation of a corporation.
Topic 5: Paid in Capital. Shareholders' contributions.	Nature, valuation and accounting reflection of the monetary and non-monetary contributions of the shareholders.
Topic 6: Shares.	Analysis of the different types of shares and the rights they grant to shareholders. Study of their accounting problems.
Topic 7: Treasury shares.	Requirements for holding treasury stock and accounting problems.
Topic 8: Increases in capital.	Legal requirements, types, characteristics, and accounting problems.
Topic 9: Reductions of capital.	Legal requirements, types, characteristics, and accounting issues.
Topic 10: Debentures.	Requirements and characteristics of debentures issued by a corporation.
Topic 11: Dissolution and liquidation of a corporation.	Main causes of dissolution and liquidation process in a corporation.

IV.B.-Training activities

Type	Title
Theoretical sessions	Problem-based learning with active participation of students in solving exercises adjusted to the business operations.
Lectures	Reading and study of the recommended manuals in the bibliography and the material available in the virtual classroom, such as support for classes taught by the teacher
Theoretical sessions	Weekly tutorials to answer questions



V.-Student workload	
Theoretical sessions	15
Resolution of exercises, problems, case studies, etc.	26
Practical sessions in experimental, technological and clinical laboratories, fieldwork, etc.	0
Tests and/or exams	4
Academic tutorials	30
Related activities: conferences, seminars, etc.	6
Preparation of theoretical sessions and self-study	15
Preparation of practical tasks, exercises, case studies, projects, etc.	20
Preparation for tests and/or exams	19
Total student workload	135

VI.-Methodology and academic programme		
Type	Period	Content
Academic tutorials	Week 1 to Week 15	The student can request tutoring academics throughout the term class on the date and time agreed with the teacher.
Theoretical sessions	Week 1 to Week 15	Theoretical classes in which they are presented and clarify possible doubts of the main contents of the program. Theoretical in-person classes will be given on topics 1 to 11. Lectures and participatory classes will cover the most relevant aspects of the subject, with the student studying the rest of the manual independently.
Tests and/or exams	Week 4 to Week 17	All assessment tests will be conducted in person on the dates specified by the professor in the virtual classroom and through the university.



Practical sessions	Week 1 to Week 15	Problem-based learning with active participation of the students in the preparation and resolution of exercises adjusted to business operations. They may be activities guided by the teacher, self-employment students or collaborative work.
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VII.-Assessment methods

The general assessment method is continuous as established in the *Regulation for the Assessment of Learning Outcomes* of Rey Juan Carlos University.

All the assessment systems established in the degree report must be employed, except for those that have a minimum weight of 0%, which can be used by professors in the academic years they consider relevant. Each assessment system may be applied through one or more assessment activities, consistent with the system. No assessment activity can exceed individually 60% of the overall grade for the subject.

The sum of non re-evaluable activities cannot exceed 40% of the overall grade for the subject and, in general, should not have an established minimum grade (except for practical activities in which, strictly speaking, the conditions of the ordinary call cannot be reproduced in the extraordinary call).

Those students who do not manage to pass the subject in the ordinary call, or do not attend this first call, may attend the extraordinary call only for failed re-evaluable assessment activities.

The distribution and characteristics of the assessment activities are described below.

VII.A.-Description and weight of the assessment activities



Course Evaluation Structure

Ordinary Call (Convocatoria Ordinaria)

Part	Topics Covered	Assessment	Weighting	Reassessable in June?	Requirements to Pass This Part and date
Part 1	Topics 1–2	Theory (10%) + Practice (10%)	20% total	Not reassessable	Must be taken during teaching period. No grade = no recovery. In the period of teaching, at finish subject 2
Part 2	Topics 3–6	Theory (15%) + Practice (15%)	30% total	Yes.	Avg. $\geq 5/10$ and no individual test < 4 In the period of teaching, at finish subject 6
Part 3	Topics 7–11	Theory (25%) + Practice (25%)	50% total	Yes	Avg. $\geq 5/10$ and no individual test < 4 In evaluation period

• All tests are **in-person**.

• **Final passing grade:** Minimum of **5 out of 10**, calculated from the weighted average of all parts.

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Extraordinary Call (Convocatoria Extraordinaria)

Part	Status
Part 1	Grade from Ordinary Call is kept. Not reassessable.
Part 2	Reassessed if not passed in Ordinary Call. Same weighting and criteria.
Part 3	Reassessed if not passed in Ordinary Call. Same weighting and criteria.

Early Call (Convocatoria Adelantada)

Assessment	Coverage	Weighting	Passing Requirement
Theory	Whole course content	50%	Must pass both parts separately
Practice	Whole course content	50%	



Course Assessment

Ordinary Call

Assessment will be continuous and divided into three parts:

•Part 1 (Topics 1 and 2)

Two tests will be administered: one theoretical and one practical, each accounting for **10%** of the final grade.

These tests will take place during the teaching period and are **not reassessable** in the extraordinary call.

Students who do not take these tests will receive **no grade** for this part, neither in the ordinary nor extraordinary call, as it cannot be retaken.

•Part 2 (Topics 3 to 6)

One theoretical and one practical test will be conducted, each worth **15%** of the final grade.

These will be held during the teaching period.

This part will be considered passed (and thus exempt from retake) in the extraordinary call if the **average score is at least 5 out of 10**, provided that **neither** of the two tests (theory and practice) is graded **below 4**.

•Part 3 (Topics 7 to 11)

One theoretical and one practical test will be conducted, each worth **25%** of the final grade.

These tests will be held during the official evaluation period.

This part will also be considered passed in the extraordinary call if the **average score is at least 5 out of 10**, and **neither** of the individual tests scores **below 4**.

•To pass the course, students must achieve a **final grade of at least 5 out of 10**, taking into account all test scores and their respective weightings.

•All tests are conducted in person.

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Extraordinary Call

Students who do not pass the course in the ordinary call must retake the assessments for **Part 2 and/or Part 3** (both theory and practice) in the extraordinary call.

•The **same criteria and weightings** as in the ordinary call will apply.

•The **Part 1 grades** obtained during the ordinary call will be **retained** and are **not reassessable**.

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Early Call

In the early call, assessment will consist of:

•A **comprehensive theoretical test** (covering the entire course content) – **50%**

•A **comprehensive practical test** – **50%**

To pass, students must obtain a **minimum passing grade in both tests individually**.

VII.B. Assessment of students with academic exemption from class attendance

Having Academic Exemption from Class Attendance (DAAC) does not imply that students are automatically exempt from participating in the continuous assessment activities or in the training activities of compulsory attendance as established in the teaching guide. Once the exemption has been granted, students must contact the subject's teaching staff, who will propose the adaptations he/she may consider relevant, as long as they guarantee the acquisition and adequate assessment of the learning goals established. Students must maintain adequate communication with the teaching staff so that they may provide information on the dates for training and assessment activities, if these are not established in the programme and available for students at the time of achieving the exemption.

Subject with possibility of academic exemption: Yes.

VII.C. Review of assessment activities

In accordance with the Regulation for the Assessment of Learning Outcomes of Rey Juan Carlos University.



VII.D.-Students with a disability or special educational needs

In order to guarantee equal opportunities, non-discrimination, universal accessibility and academic success, students with disabilities or especial education needs may request curricular adaptations to follow their studies. These adaptations will be provided by the Unit of Attention to People with Disabilities of Rey Juan Carlos University, in accordance with the regulation which regulates the service for the Attention of People with Disabilities at the University. This Unit will issue a report for curricular adaptations, so that students with disabilities or special education needs must contact the service (at e-mail discapacidad.programa@urjc.es) in order to provide relevant information for different educational alternatives.

VII.E.-Academic behaviour, academic integrity and honesty

Rey Juan Carlos University is fully committed to the highest standards of academic integrity and honesty, so studying at the URJC means assuming and subscribing to the values of integrity and academic honesty set out in the University's Ethical Code. To support this process, the University has Rey Juan Carlos University's Academic Conduct Regulation as well as different tools (anti-plagiarism, supervision...) that offer a collective guarantee for the full development of these essential values.

VIII.-Teaching resources and materials

Basic bibliography

Elliot, B. and Elliot, J. (2013) Financial Accounting and Reporting (16th Edition). Ed. Pearson Williams, J.R;
 Haka,S.F; Bettner, M.S. and Carcello, J.V.(2012) Financial Accounting (12th Edition). Ed. McGrawHill.
 LEGISLATION Companies Act 2006 (UK)
<http://www.legislation.gov.uk/ukpga/2006/46/contents> Delaware General Corporation Law (US most used corporation Law)
http://delcode.delaware.gov/title8/c001/index.shtml#P-1_0 Corporate Enterprises Act 2010 (Spain) www.mjusticia.gob.es

Consultation bibliography

Olías de Lima Heras, Rosa y Torvisco Manchón, Beatriz. Fundamentos de contabilidad de sociedades. Ed. Pirámide, 2021
 Real Decreto Legislativo 1/2010, de 2 de julio, por el que se aprueba el texto refundido de la Ley de Sociedades de Capital.
 Real Decreto. 1514/2007, de 16 de noviembre, por el que se aprueba el Plan General de Contabilidad.
 Resolución 5 de marzo de 2019, del Instituto de Contabilidad y Auditoría de Cuentas, por la que se desarrollan los criterios de presentación del los instrumentos financieros y otros aspectos contables relacionados con la regulación mercantil de las sociedades de capital.
 Real Decreto Legislativo 1/2010, de 2 de julio, por el que se aprueba el Texto Refundido de la Ley de Sociedades de Capital.
 Ley 5/2021, de 12 de abril, por la que se modifica el texto refundido de la Ley de Sociedades de Capital, aprobado por el Real Decreto Legislativo 1/2010, de 2 de julio, y otras normas financieras, en lo que respecta al fomento de la implicación a largo plazo de los accionistas en las sociedades cotizadas.
 Ley 3/2009, de 3 de abril sobre Modificaciones Estructurales de las Sociedades Mercantiles.
 Fernández González, F.J. y Álvarez Carrizo, J.L. Contabilidad de Sociedades. Centro de Estudios Financieros. 2020
 Mora Lavandera, Agustín. Contabilidad de Sociedades. Análisis y supuestos prácticos. Aranzadi, 2019
 Pérez Iglesias, J.M.; Sánchez Iniesta, G. y Sánchez Serrano, J.R. Casos prácticos. Contabilidad de Sociedades. Lefebvre. 2019
 Besteiro Varela, M^a Avelina. Contabilidad financiera superior. Pirámide, 2016.
 Besteiro Varela, M^a Avelina y Sánchez Campos, M^a del Mar. Contabilidad Financiera Superior. Orientaciones, esquemas y ejercicios. Pirámide, 2015.
 Muñoz Jiménez, José. (coord.). Contabilidad financiera. Pearson Educación, 2008.
 Romano Aparicio, Javier. Contabilidad de sociedades. Casos prácticos. Centro Estudios Financieros, 2016

IX.-Professors

Name and surname	MÓNICA MÉNDEZ DÍAZ
E-mail address	monica.mendez.diaz@urjc.es
Department	Economía Financiera y Contabilidad
Campus	Madrid - Vicálvaro
Category	Profesor/a Ayudante Doctor/a
Academic degree	Doctor
Person responsible for the subject	Yes
Tutorial timetable	Para consultar las tutorías póngase en contacto con el/la profesor/a a través de correo electrónico
Number of quinquennia	1
Number of sexennia	0
No. of positive evaluations by Docentia	2



