

## 27354 - International Financial Information

### Información del Plan Docente

Academic Year	2017/18
Faculty / School	109 - Facultad de Economía y Empresa 301 - Facultad de Ciencias Sociales y Humanas
Degree	454 - Degree in Business Administration and Management 448 - Degree in Business Administration and Management
ECTS	6.0
Year	4
Semester	Half-yearly
Subject Type	Optional
Module	---

### 1.General information

#### 1.1.Introduction

#### 1.2.Recommendations to take this course

#### 1.3.Context and importance of this course in the degree

#### 1.4.Activities and key dates

### 2.Learning goals

#### 2.1.Learning goals

#### 2.2.Importance of learning goals

### 3.Aims of the course and competences

#### 3.1.Aims of the course

#### 3.2.Competences

### 4.Assessment (1st and 2nd call)

#### 4.1.Assessment tasks (description of tasks, marking system and assessment criteria)

### 5.Methodology, learning tasks, syllabus and resources

#### 5.1.Methodological overview

The teaching-learning process that is designed for the subject "International Financial Reporting" includes 60 hours of theoretical and practical sessions, and 90 of off-site hours.

Specifically, the 60 hours destined to the theoretical and practical sessions are distributed so approximately 30 hours will be destined to lectures and 30 hours to practice problem solving and case studies.

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Finally, 90 hours of autonomous student work are distributed in 30 hours of reading and individual reflection of the agenda or literature will be provided to students, 45 hours for the group work and 15 hours case studies and individual work.

### 5.2.Learning tasks

Theoretical lessons - 30

Practical lessons - 30

Others - 90

Total - 150 hours = 6 ECTS

The development of the subject face is structured as follow:

- *Lectures:*

In them there will be exposure and explanation of the basic concepts of the subject will be held. In these sessions the participation of students will be encouraged to discuss the most important concepts discussed in each session.

- *Resolution Sessions case studies and discussion of works:*

These practice sessions are for: (i) Solving cases individually or in groups, and (ii) prepare, present and discuss work group.

### 5.3.Syllabus

#### **FINANCIAL INFORMATION IN THE INTERNATIONAL CONTEXT**

CHAPTER 1. INTERNATIONAL DIMENSION OF FINANCIAL INFORMATION

#### **FINANCIAL SYSTEMS INTERNATIONAL**

CHAPTER 2. SYSTEM AND CAUSES OF ACCOUNTING DIFFERENCES AT THE INTERNATIONAL LEVEL

CHAPTER 3. ANALYSIS OF FINANCIAL SYSTEMS

CHAPTER 4. OVERVIEW OF THE FINANCIAL SYSTEMS OF EUROPEAN COUNTRIES

CHAPTER 5. OVERVIEW OF THE FINANCIAL SYSTEMS OF OTHER COUNTRIES

#### **DIVERSITY IN THE INTERNATIONAL FINANCIAL REPORTING AND ITS EFFECTS**

CHAPTER 6. DIVERSITY IN THE CRITERIA FOR DEVELOPMENT OF THE INFORMATION

CHAPTER 7. DIVERSITY AND EFFECTS ON THE INFORMATION TO BE PRESENTED

#### **INTERNATIONAL ANALYSIS OF FINANCIAL STATEMENTS**

CHAPTER 8. FINANCIAL ANALYSIS OF THE INTERNATIONAL SPECIAL FEATURES

CHAPTER 9. EFFECTS OF DIVERSITY IN THE FINANCIAL ANALYSIS

#### **ALIGNMENT OF THE INTERNATIONAL FINANCIAL REPORTING**

CHAPTER 10. COMPARABILITY PROBLEMS OF FINANCIAL INFORMATION

CHAPTER 11. PRINCIPAL CONTRIBUTIONS TO HARMONIZATION PROCESS. THE IASB

CHAPTER 12. HARMONIZATION SUBJECT OF FINANCIAL INFORMATION IN EUROPE

#### **MULTINATIONAL GROUP SPECIFIC PROBLEMS**

CHAPTER 13. SPECIFIC DEVELOPMENT AND PRESENTATION OF FINANCIAL INFORMATION FOR MULTINATIONAL GROUPS

### 5.4.Course planning and calendar

The schedule of sessions will be made public on the website of the Faculty and / or ADD, and the presentation of the work and other activities will be communicated by professors.

**5.5. Bibliography and recommended resources**

[BB: Bibliografía básica / BC: Bibliografía complementaria]

- BB** Manual de contabilidad internacional / José Antonio Laínez Gadea, coordinador Madrid : Pirámide, D.L. 2001
- BC** 2016 Interpretation and Application of International Financial Reporting Standards / Asif Chaudhry ... [et al.]. Hoboken, N.J. : John Wiley & Sons, 2016
- BC** Alexander, David. International Accounting-Financial Reporting Standards Guide 2009 / David Alexander, Simon Archer Chicago : CCH Incorporated, 2009
- BC** Callao Gastón, Susana. Impacto de la diversidad contable europea en el análisis de la formación empresarial / Susana Callao Gastón, José Ignacio Jarne Jarne, José Antonio Laínez Gadea . - 1a. ed Madrid : Instituto de Contabilidad y Auditoría de Cuentas , 1999
- BC** Jarne Jarne, José Ignacio. Clasificación y evolución internacional de los sistemas contables / José Ignacio Jarne Jarne ; prólogo por José Antonio Laínez Gadea Madrid : AECA, D.L. 1997
- BC** Lainez, José Antonio. Comparabilidad internacional de la información contable de las empresas españolas/ Jose Antonio Laínez, Susana Callao Madrid: Expansión, 1997
- BC** Saudagaran, Shahrokh M.. International accounting, a user perspective / Shahrokh M. Saudagaran . - 3rd. ed. Chicago : CCH, cop. 2009
- BC** UNCTAD-ISAR. International Accounting and Reporting Issues. 2011 Review. New York: United Nations, 2012. [Disponible en través base datos International Financial Reporting Standards]