

61406 - Creative Accounting in Listed Companies

Información del Plan Docente

Academic Year	2017/18
Faculty / School	109 - Facultad de Economía y Empresa
Degree	526 - Master's in Accounting and Finance
ECTS	4.0
Year	1
Semester	Indeterminate
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 methodology followed in this course is oriented towards achievement of the learning objectives. It is based on theory sessions and active participation of the students.

Each session is divided into two parts: firstly, there is a discussion about the topic under analysis, which is based on the students' readings (provided a week in advance). Secondly, the teacher explains the relevant discussed aspects.

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The sessions devoted to the presentation of students' assignments will start with the individual or group presentation and it is followed by a discussion about relevant issues raised by the teacher and the other students.

5.2.Learning tasks

The course includes the following learning tasks:

1. Theoretical explanation and discussion

- meaning and scope of creative accounting;
- factors that facilitate their existence;
- incentives to manipulate;
- manipulative practices;
- Creative accounting effects on the utility and users of financial information;
- limits and solutions.

2. Analysis and discussion of the main contributions of accounting and financial research in the quality of corporate information.

3. Group presentation of case studies of accounting manipulation

4. Individual presentation of assignments/coursework activities

5.3.Syllabus

The course will address the following topics:

Topic 1. Creative Accounting: meaning and scope

Topic 2. Causes of existence of the creative accounting

Topic 3. Possible creative accounting practices

Topic 4. Utility of financial reporting due to the phenomenon of creative accounting

Topic 5. Limits and solutions to creative accounting

5.4.Course planning and calendar

Session last 2.5 hours and cover the following topics:

SESSION 1: Presentation of the course.

SESSION 2: The meaning and scope of creative accounting.

SESSION 3: Factors that facilitate the existence of creative accounting.

SESSION 4: Incentives for companies to manipulate financial information.

SESSION 5: Creative accounting business practices.

SESSION 6: Impact of financial reporting manipulation on the media. Critical analysis.

SESSION 7: Debate on business cases (I)

SESSION 8: Debate on business cases (II).

SESSION 9: Limits and solutions to creative accounting.

Session 10: Analysis of the contributions of research on quality of financial information.

SESSION 11: Presentation of work on a critical analysis of a research article (I)

SESSION 12: Presentation of work on a critical analysis of a research article (II)

SESSION 13: Presentation of work on a critical analysis of a research article (III)

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SESSION 14: Presentation and discussion on relevance of manipulation in business (I)

SESSION 15: Presentation and discussion on relevance of manipulation in business (II)

SESSION 16: Presentation and discussion on relevance of manipulation in business (III)

5.5. Bibliography and recommended resources

- Amat, Oriol. Contabilidad creativa / Oriol Amat y John Blake . - 3ª ed. Barcelona : Gestión 2000, 1999
- Cano Rodríguez, Manuel. Análisis de la fiabilidad de la información contable : la contabilidad creativa / Manuel Cano Rodríguez ; prólogo de Manuel Núñez Nickel Madrid [etc.] : Prentice-Hall, cop. 2002
- Láinez Gadea, José Antonio. Contabilidad creativa / José Antonio Láinez Gadea, Susana Callao Gastón . - 1a. ed. Madrid : Civitas, 1999
- Creative accounting, fraud and international accounting scandal / edited by Michael John Jones. Chichester Hoboken, NJ : John Wiley & Sons, 2010.