

27542 - Information for Business with International activity

Información del Plan Docente

Academic Year	2018/19
Subject	27542 - Information for Business with International activity
Faculty / School	109 - Facultad de Economía y Empresa
Degree	449 - Degree in Finance and Accounting
ECTS	6.0
Year	4
Semester	First semester
Subject Type	Optional
Module	---

1.General information

1.1.Aims of the course

1.2.Context and importance of this course in the degree

1.3.Recommendations to take this course

2.Learning goals

2.1.Competences

2.2.Learning goals

2.3.Importance of learning goals

3.Assessment (1st and 2nd call)

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

4.Methodology, learning tasks, syllabus and resources

4.1.Methodological overview

The methodology followed in this course is oriented towards achievement of the learning objectives. It is based on active participation, case studies, teamwork etc. that favors the development of communicative skills and critical thinking. A wide range of teaching and learning tasks are implemented, such as lectures, practical activities, practice sessions, autonomous work, tutorials, and academic guidance.

Further information regarding the course will be provided on the first day of class.

4.2.Learning tasks

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The course includes the following learning tasks:

ACTIVITY	ECTS
Lectures.	3
Practice sessions.	3
Total ECTS	6

4.3.Syllabus

The course will address the following topics:

- Topic 1. The international dimension of business information.
- Topic 2. Financial systems.
- Topic 3. Diversity in the criteria for preparation of financial information.
- Topic 4. Accounting firms operating in different countries.
- Topic 5. Convergence of financial information between countries.
- Topic 6. International financial reporting standards.
- Topic 7. IFRS related to patrimonial elements of assets and of liabilities.
- Topic 8. Harmonization of accounting and audit.

4.4.Course planning and calendar

Further information concerning the timetable, classroom, office hours, assessment dates and other details regarding this course, will be provided on the first day of class or please refer to the Faculty of Economics and Business website (<https://eonz.unizar.es/>)

4.5.Bibliography and recommended resources