

61430 - International Financial Reporting

Información del Plan Docente

Academic Year	2018/19
Subject	61430 - International Financial Reporting
Faculty / School	109 - Facultad de Economía y Empresa
Degree	526 - Master's in Accounting and Finance
ECTS	4.0
Year	1
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 lectures and practice sessions (2.5 hours/session):

- Lectures: they include discussion and interaction supported by the readings.
- Practice sessions: application of the concepts learnt through the analysis of proposed activities and class discussions.
- Autonomous work: Student's individual or group preparation of seminars, readings, etc. to be presented or submitted in

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both lectures and practice sessions.

- Group project: preparation and presentation of a report in which students demonstrate they have acquired the knowledge and skills taught in the course..

-Further information will be provided in the e-learning platform Moodle2

4.2.Learning tasks

The course includes the following learning tasks:

- Lectures
- Practice sessions
- Seminars
- Supervised group project
- Presentations

4.3.Syllabus

Module 1. Financial information. An international perspective

Module 2. Characteristics and evolution of international accounting information: Accounting Systems

Seminar. National Accounting Systems: The influence of culture

Module 3. International accounting diversity: The effect on the international financial analysis

Module 4. International accounting harmonization

Module 5. International accounting disharmony: The case of intangibles

Module 6. Adoption of IFRS in Europe: Effect on the comparability and relevance of financial reporting

Module 7. Adoption the IFRS in Spain. IFRS versus national GAAP

Seminar. International accounting and multinational enterprises

4.4.Course planning and calendar

Further information concerning the timetable, classroom, assessment dates and other details regarding this course, will be provided on the first day of class or please refer to the Department website

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<http://contabilidadyfinanzas.unizar.es/masteres-universitarios/master-en-contabilidad-y-finanzas>

Session 1. Financial information. An international perspective

Session 2. Characteristics and evolution of international accounting information: Accounting Systems

Seminar. National Accounting Systems: The influence of culture

Session 3. International accounting diversity: The effect on the international financial analysis

Practice session: Analysis of the financial information disclosure by european companies

Module 4. International accounting harmonization

Tutorials (Project supervision)

Module 5. International accounting disharmony: The case of intangibles

Tutorials (Project supervisión)

Module 6. Adoption of IFRS in Europe: Effect on the comparability and relevance of financial reporting

Tutorials (Project supervision)

Practice sesion: Analysis of the financial information disclosure by international companies

Module 7. Adoption the IFRS in Spain. IFRS versus national GAAP

Tutorials (Project supervision)

4.5. Bibliography and recommended resources

BB

Alexander, David. Financial accounting: an international introduction / David Alexander and Christopher Nobes. Harlow, Essex, England: Pearson Education, 2010

BB

Choi, Frederick D. S. International accounting / Frederick D. S. Choi, Gary K. Meek. Boston: Prentice Hall, cop. 2011

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- BB** Comparative international accounting / [edited by] Christopher Nobes and Robert Parker . - 12th ed. Harlow, England ; New York : Pearson, 2012
- BB** Manual de contabilidad internacional / José Antonio Laínez Gadea, coordinador. Madrid : Pirámide, D. L. 2001
- BC** Roberts, Clare B. International corporate reporting : a comparative approach / Clare Roberts, Pauline Weetman, Gordon . - 4th ed. Harlow : Prentice Hall, cop. 2008
- BC** Saudagaran, Shahrokh M. International accounting, a user perspective / Shahrokh M. Saudagaran . - 3rd. ed. Chicago : CCH, cop. 2009