

## 27354 - International Financial Information

### Syllabus Information

**Academic Year:** 2020/21

**Subject:** 27354 - International Financial Information

**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:** 448 - Second semester

454 - First semester

458 - 454-First semester

107-First semester o Second semester

448-Second 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 the achievement of the learning objectives. A wide range of teaching and learning tasks are implemented, such as theory sessions and practice sessions.

#### 4.2.Learning tasks

This course is organized as follows:

- **Theory sessions** (30 hours). 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.
- **Practice sessions** (30 hours). Resolution of case studies and discussion of assignments. These practice sessions are for:

- Solving cases individually or in groups
- Prepare, present and discuss work group.
- **Autonomous work and study** (90 hours). 30 hours of reading and individual reflection of the literature that will be provided to students, 45 hours for the group work and 15 hours for case studies and individual work.

The teaching methodology is planned to be face-to-face. However, if necessary for sanitary or

### 4.3.Syllabus

This course will address the following topics:

#### **Section I. Financial information in the international context**

- **Topic 1.** International dimension of financial information

#### **Section II. Financial international systems**

- **Topic 2.** System and causes of accounting differences at the international level
- **Topic 3.** Analysis of financial systems
- **Topic 4.** Overview of the financial systems of European countries
- **Topic 5.** Overview of the financial systems of other countries

#### **Section III. Diversity in the international financial reporting and its effects**

- **Topic 6.** Diversity in the criteria for development of the information
- **Topic 7.** Diversity and effects on the information to be presented

#### **Section IV. International analysis of financial statements**

- **Topic 8.** Financial analysis of the international special features
- **Topic 9.** Effects of diversity in the financial analysis

#### **Section V. Alignment of the international financial reporting**

- **Topic 10.** Comparability problems of financial information
- **Topic 11.** Principal contributions to harmonization process. The IASB
- **Topic 12.** Harmonization subject of financial information in Europe

#### **Section VI. Multinational group specific problems**

- **Topic 13.** Specific development and presentation of financial information for multinational groups

### 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 Moodle website (<https://moddle2.unizar.es>); Academic calendar website (<https://academico.unizar.es/calendario-academico/calendario>); or the website of your corresponding faculty (Zaragoza: <https://econz.unizar.es/>, Huesca: <http://fegp.unizar.es/>, Teruel: <http://fcsch.unizar.es/>).

### 4.5.Bibliography and recommended resources