

## 27542 - Information for Business with International activity

### Syllabus Information

**Academic Year:** 2020/21

**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, practice sessions, autonomous work, tutorials, and assessment tasks.

Students are expected to participate actively in the class throughout the semester.

Classroom materials will be available via Moodle. These include a repository of the lecture notes used in class, the course syllabus, as well as other course-specific learning materials, including a discussion forum.

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

#### 4.2.Learning tasks

This is a 6 ECTS course organized as follows:

?**Lectures** (3 ECTS: 30 hours). The teacher presents theoretical contents illustrated with relevant examples.

?**Practice sessions** (3 ECTS: 30 hours). They can include discussion and presentation of case studies, practical work outside the classroom (field work or visits), and seminars.

?**Autonomous work** (90 hours). Students do tasks such as study, readings, preparation of practice sessions and seminars, and summative assignments.

The teaching delivery methodology is planned to pivot around face-to-face classes. However, if necessary for health

reasons, face-to-face classes may be taught online.

### **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://econz.unizar.es/>)

### **4.5.Bibliography and recommended resources**