

Academic Year/course: 2021/22

27542 - Information for Business with International activity

Syllabus Information

Academic Year: 2021/22

Subject: 27542 - Información para empresas con actividad exterior

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

2. Learning goals

3. Assessment (1st and 2nd call)

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/>)