

Academic Year/course: 2021/22

## 61430 - International Financial Reporting

### Syllabus Information

**Academic Year:** 2021/22

**Subject:** 61430 - Información financiera internacional

**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

### 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:

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

However, if necessary for health reasons, face-to-face classes may be taught semi-face-to-face or online

#### 4.2. Learning tasks

The course includes the following learning tasks:

- 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 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..

#### 4.3. Syllabus

Module 1. Financial information. An international perspective

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

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

Module 4. International accounting harmonization

Module 5. Adoption of IFRS in Europe: Effect on the comparability and relevance of financial reporting

Module 6. Effects of diversity and accounting harmonization in business groups

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 and Moodle

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