

## 27542 - Information for Business with International activity

### Información del Plan Docente

Academic Year	2017/18
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.Introduction**

#### **1.2.Recommendations to take this course**

#### **1.3.Context and importance of this course in the degree**

#### **1.4.Activities and key dates**

### **2.Learning goals**

#### **2.1.Learning goals**

#### **2.2.Importance of learning goals**

### **3.Aims of the course and competences**

#### **3.1.Aims of the course**

#### **3.2.Competences**

### **4.Assessment (1st and 2nd call)**

#### **4.1.Assessment tasks (description of tasks, marking system and assessment criteria)**

### **5.Methodology, learning tasks, syllabus and resources**

#### **5.1.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, practical activities, practice sessions, autonomous work, tutorials, and academic guidance.

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

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### 5.2.Learning tasks

The syllabus offered to the students to help them achieve the learning results of this subject comprises the following activities:

ACTIVITY	ECTS
Theoretical classes.	3
Practical classes.	3
Total ECTS	6

### 5.3.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.

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Topic 8. Harmonization of accounting and audit.

### **5.4.Course planning and calendar**

For further details concerning the timetable, classroom and further information regarding this course please refer to the "Facultad de Economía y Empresa" Campus Rio Ebro Website (<https://econz.unizar.es>)

### **5.5.Bibliography and recommended resources**