

## 61453 - Business Combinations and Consolidation

### Syllabus Information

**Academic Year:** 2020/21

**Subject:** 61453 - Business Combinations and Consolidation

**Faculty / School:** 109 - Facultad de Economía y Empresa

**Degree:** 545 - Master's in Auditing

**ECTS:** 6.0

**Year:** 1

**Semester:** Second semester

**Subject Type:** Compulsory

**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. A wide range of teaching and learning tasks are implemented, such as lectures and practice sessions. Given the operational nature of the course, lectures present close-to-reality situations as examples. The practice sessions will have an important software component. For the resolution of cases computer equipment will be available.

In case not all the lessons would be possible to be offered at a room at the Faculty, or not all the students could receive them at the Faculty, an online system would be provided.

#### 4.2.Learning tasks

The course includes the following learning tasks:

? Attendance to lectures and practice sessions.

? Computer support in practice sessions.

? Autonomous work.

? Written and/or oral assignments.

This course has a total of 60 contact hours . The sessions will take place in the classroom M4 Faculty of Economics and Business.

#### 4.3.Syllabus

The course will address the following topics:

LESSON 1: BUSINESS COMBINATIONS IN NIIF?3

LESSON 2: CONSOLIDATED FINANCIAL STATEMENTS IN NIIF?10

LESSON 3: GLOBAL INTEGRATION METHODS

LESSON 4: EQUITY METHOD

LESSON 5: FISCAL CONSOLIDATION

LESSON 6: PRESENTATION AND DISCLOSURES IN THE CONSOLIDATED FINANCIAL STATEMENTS

#### **4.4.Course planning and calendar**

The schedule of sessions will be made ??public on the website of the department:

<http://contabilidadyfinanzas.unizar.es/masteres-universitarios/master-en-auditoria>

The presentation of papers and other activities will be communicated by the professor, through appropriate means, during the course.

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

- Álvarez Melcón, Sixto y Corona Romero, Enrique. Cuentas anuales consolidadas. Madrid, Ediciones Pirámide, 2011.
- Córdor López, Vicente. Cuentas consolidadas: aspectos fundamentales en su elaboración. Instituto de Contabilidad y Auditoría de Cuentas, 1988.
- Lizanda Cuevas, José Manuel y Cabedo Toneu, Manuel. Consolidación contable y fiscal. Operaciones entre empresas del grupo. Centro de Estudios Financieros, 2015.
- Pulido, Antonio. Combinaciones de negocios y preparación de las cuentas anuales consolidadas. Madrid, Garceta, 2010.