

Academic Year/course: 2022/23

61453 - Business Combinations and Consolidation

Syllabus Information

Academic Year: 2022/23

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

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 outcomes. 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 in person, 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 .

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: THE GLOBAL INTEGRATION METHOD

LESSON 4: EQUITY METHOD

LESSON 5: FISCAL CONSOLIDATION

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, 2016.
- Cándor 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, 2021.
- Pulido, Antonio. Combinaciones de negocios y preparación de las cuentas anuales consolidadas. Madrid, Garceta, 2017.