

27354 - International Financial Information

Información del Plan Docente

Academic Year	2016/17
Academic center	109 - Facultad de Economía y Empresa 301 - Facultad de Ciencias Sociales y Humanas
Degree	454 - Degree in Business Administration and Management 448 - Degree in Business Administration and Management
ECTS	6.0
Course	4
Period	Half-yearly
Subject Type	Optional
Module	---

1.Basic info

1.1.Recommendations to take this course

1.2.Activities and key dates for the course

2.Initiation

2.1.Learning outcomes that define the subject

2.2.Introduction

3.Context and competences

3.1.Goals

3.2.Context and meaning of the subject in the degree

3.3.Competences

3.4.Importance of learning outcomes

4.Evaluation

5.Activities and resources

5.1.General methodological presentation

The teaching-learning process that is designed for the subject "International Financial Reporting" includes 60 hours (theoretical and practical), and 90 non-contact hours. Specifically, 60 hours of theoretical and practical sessions are distributed approximately 30 hours of active lectures and 30 hours of practice problem solving and case studies, as well as exposure of the work and case studies. Finally, 90 hours of non-attendance student work are distributed in 30 hours of reading and individual reflection of the agenda or literature will be provided to students, 45 hours for the group work and 15 hours case studies and individual work.

27354 - International Financial Information

5.2.Learning activities

The development of the subject face is structured as follow:

- *Active lectures:*

In them exposure and explanation of the basic concepts of the subject will be held. In these sessions the participation of students will be encouraged to discuss the most important concepts discussed in each session.

- *Resolution Sessions case studies and discussion of works:*

These lectures are for: (i) resolving cases individually or in groups, and (ii) prepare, present and discuss work group.

5.3.Program

FINANCIAL INFORMATION IN THE INTERNATIONAL CONTEXT

CHAPTER 1. INTERNATIONAL DIMENSION OF FINANCIAL INFORMATION

FINANCIAL SYSTEMS INTERNATIONAL

CHAPTER 2. SYSTEM AND CAUSES OF ACCOUNTING DIFFERENCES AT THE INTERNATIONAL LEVEL

CHAPTER 3. ANALYSIS OF FINANCIAL SYSTEMS

CHAPTER 4. OVERVIEW OF THE FINANCIAL SYSTEMS OF EUROPEAN COUNTRIES

CHAPTER 5. OVERVIEW OF THE FINANCIAL SYSTEMS OF OTHER COUNTRIES

DIVERSITY IN THE INTERNATIONAL FINANCIAL REPORTING AND ITS EFFECTS

CHAPTER 6. DIVERSITY IN THE CRITERIA FOR DEVELOPMENT OF THE INFORMATION

CHAPTER 7. DIVERSITY AND EFFECTS ON THE INFORMATION TO BE PRESENTED

INTERNATIONAL ANALYSIS OF FINANCIAL STATEMENTS

CHAPTER 8. FINANCIAL ANALYSIS OF THE INTERNATIONAL SPECIAL FEATURES

CHAPTER 9. EFFECTS OF DIVERSITY IN THE FINANCIAL ANALYSIS

ALIGNMENT OF THE INTERNATIONAL FINANCIAL REPORTING

CHAPTER 10. COMPARABILITY PROBLEMS OF FINANCIAL INFORMATION

CHAPTER 11. PRINCIPAL CONTRIBUTIONS TO HARMONIZATION PROCESS. THE IASB

CHAPTER 12. HARMONIZATION SUBJECT OF FINANCIAL INFORMATION IN EUROPE

MULTINATIONAL GROUP SPECIFIC PROBLEMS

CHAPTER 13. SPECIFIC DEVELOPMENT AND PRESENTATION OF FINANCIAL INFORMATION FOR MULTINATIONAL GROUPS

5.4.Planning and scheduling

The schedule of sessions will be made public on the website of the Faculty and / or ADD, and the presentation of the work and other activities will be communicated by professors.

5.5.Bibliography and recommended resources

UPDATED BIBLIOGRAPHY IS AVAILABLE THROUGH THE WEBSITE OF THE LIBRARY:

<http://psfunizar7.unizar.es/br13/eBuscar.php?tipo=a>