

## 61430 - International Financial Reporting

### Información del Plan Docente

<b>Academic Year</b>	2016/17
<b>Academic center</b>	109 - Facultad de Economía y Empresa
<b>Degree</b>	526 - Master's in Accounting and Finance
<b>ECTS</b>	4.0
<b>Course</b>	1
<b>Period</b>	First semester
<b>Subject Type</b>	Optional
<b>Module</b>	---

### **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 general methodology will be divided into a series of theoretical and practical sessions. Each session is 2.5 hours in length.

Theoretical sessions: Lectures including discussion and interactions supported by readings.

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Practical sessions: Application of the learnt concepts through the analysis and collective discussion of proposed activities. Personal work. Student's individual or group preparation of seminars, readings, etc. to be presented or submitted in both practical and theoretical classes.

A group project. Involve the preparation in group and demonstration of a report in which students reveal the knowledge and skills acquired in the course.

The activities and key dates will be communicated in advance via the e-learning platform (moodle2).

### 5.2.Learning activities

The learning activities will include methods such as:

- Participatory Lectures in which the fundamental theoretical knowledge of the subject are presented.
- Practical classes
- Seminars
- Project supervision
- Demonstrations

### 5.3.Program

Module 1. Financial information. An international perspective

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

Seminar. National Accounting Systems: The influence of culture

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

Module 4. International accounting harmonization

Module 5. International accounting disharmony: The case of intangibles

Module 6. Adoption of IFRS in Europe: Effect on the comparability and relevance of financial reporting

Module 7. Adoption the IFRS in Spain. IFRS versus national GAAP

Seminar. International accounting and multinational enterprises

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### 5.4.Planning and scheduling

The schedule and the dates for submission of papers and exams will be communicated via the website of the department

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

Session 1. Financial information. An international perspective

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

Seminar. National Accounting Systems: The influence of culture

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

Practical session: Analysis of the financial information disclosure by european companies

Module 4. International accounting harmonization

Tutorials (Project supervision)

Modulo 5. International accounting disharmony: The case of intangibles

Tutorials (Project supervisión)

Modulo 6. Adoption of IFRS in Europe: Effect on the comparability and relevance of financial reporting

Tutorials (Project supervision)

Practical sesion: Analysis of the financial information disclosure by international companies

Modulo 7. Adoption the IFRS in Spain. IFRS versus national GAAP

Tutorials (Project supervision)

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### 5.5. Bibliography and recommended resources

- BB** Alexander, David. Financial accounting: an international introduction / David Alexander and Christopher Nobes. Harlow, Essex, England: Pearson Education, 2010
- BB** Choi, Frederick D. S. International accounting / Frederick D. S. Choi, Gary K. Meek. Boston: Prentice Hall, cop. 2011
- BB** Comparative international accounting / [edited by] Christopher Nobes and Robert Parker . - 12th ed. Harlow, England ; New York : Pearson, 2012
- BB** Manual de contabilidad internacional / José Antonio Laínez Gadea, coordinador. Madrid : Pirámide, D. L. 2001
- BC** Roberts, Clare B. International corporate reporting : a comparative approach / Clare Roberts, Pauline Weetman, Paul Gordon . - 4th ed. Harlow : Prentice Hall, cop. 2008
- BC** Saudagaran, Shahrokh M. International accounting, a user perspective / Shahrokh M. Saudagaran . - 3rd. ed. Chicago : CCH, cop. 2009