

61453 - Business Combinations and Consolidation

Información del Plan Docente

Academic Year	2016/17
Academic center	109 - Facultad de Economía y Empresa
Degree	545 - Master's in Auditing
ECTS	6.0
Course	1
Period	Second semester
Subject Type	Compulsory
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 course will be developed through classroom lectures and practical classes.

Given the operational nature of the subject ,theory sessions practical examples are also included , linking them to close to reality situations. The practical classes will have an important software component . For the resolution of cases of software consolidation with support of computer equipment available

5.2.Learning activities

* Attendance to theoretical classes * Assistance to practical classes , computer support provided by * Independent Study student and conducting written and / or oral The course has a total of 60 contact hours . The sessions will take place in the classroom M4 Faculty of Economics and Business

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5.3.Program

LESSON 1: BUSINESS COMBINATIONS IN NIIF'3

LESSON 2: CONSOLIDATED FINANCIAL STATEMENTS IN NIIF'10

LESSON 3: THE REQUIREMENTS FOR CONSOLIDATED REPORTING IN SPAIN

LESSON 4: EQUITY METHOD (NIC'28 Y NIIF'11). SCOPE OF CONSOLIDATION IN THE SPANISH REGULATORY FRAMEWORK

LESSON 5: FISCAL CONSOLIDATION IN SPAIN

LESSON 6: PRESENTATION AND DISCLOSURES IN THE CONSOLIDATED FINANCIAL STATEMENTS

5.4.Planning and scheduling

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 development of the subject

5.5.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.