

SUBJECT TEACHING GUIDE

G918 - International Accounting

Degree in Business Administration and Management

Academic year 2019-2020

1. IDENTIFYING DATA					
Degree	Degree in Business Administration and Management			Type and Year	Optional. Year 3
Faculty	Faculty of Economics and Business Studies				
Discipline	Subject Area: further Financial Accounting				
Course unit title and code	G918 - International Accounting				
Number of ECTS credits allocated	6	Term	Semester based (1)		
Web					
Language of instruction	Spanish	English Friendly	No	Mode of delivery	Face-to-face

Department	DPTO. ADMINISTRACION DE EMPRESAS				
Name of lecturer	MARIA MERCEDES CARRO ARANA				
E-mail	mercedes.carro@unican.es				
Office	Edificio de las Facultades de Derecho y Ciencias Económicas y Empresariales. Planta: + 2. DESPACHO (E257)				
Other lecturers	GEMMA HERNANDO MOLINER				

3.1 LEARNING OUTCOMES

- Knowing the conceptual and methodological foundations of international accounting .
- Know the main differences between the accounting and the International domestically .
- Evaluate the results and financial position of a company for making economic and financial decisions.
- Knowing the English terminology of significant accounting concepts.

4. OBJECTIVES

Knowing the current situation of accounting harmonization in the European Union and in the global context

_ Know the conceptual framework of international law.

- Differentiate between the Spanish and international accounting standards which are subject to Spanish companies .

- Know the structure and content of the annual accounts.

- Knowing how it is obtained , processed and communicating accounting information.

--Desarrollar Practical applications.

6. COURSE ORGANIZATION

CONTENTS

1	<p>1. ACCOUNTING IN THE INTERNATIONAL CONTEXT</p> <ol style="list-style-type: none"> 1. International harmonization . 2. The conceptual framework . 3. Objectives 4. Preparation and submission of financial statements . <p>2. accounting harmonization in the European Union in the global context.</p> <ol style="list-style-type: none"> 1. The Treaty of Rome and Community Directives . 2. The Single European Act of 1987 and the establishment of the principle of mutual recognition of financial statements on European exchanges . 3. The Economic and Monetary Union : The adoption of the single currency . 4. The EU strategy on the international harmonization of financial information.
2	<p>3. Tangible assets</p> <ol style="list-style-type: none"> 1. Components of tangible fixed assets . 2. Criterios general assessment and registration. 3. La information in the financial statements . <p>4. THE INTANGIBLE</p> <ol style="list-style-type: none"> 1. Components of intangible assets 2. General criteria for assessment and registration. 3. The information in the Financial Statements <p>5. INVENTORIES</p> <ol style="list-style-type: none"> 1. Classes and accounting operations of the stock accounts . 2. Assessment and registration of stocks . 3. The information in the financial statements . <p>6. FINANCIAL INSTRUMENTS</p> <ol style="list-style-type: none"> 1. Classes . 2. Assessment criteria and registration 3. The information in the financial statements . <p>7. PROVISIONS AND CONTINGENCIES</p> <ol style="list-style-type: none"> 1. Concepts . 2. Assessment criteria and registration 3. The information in the financial statements . <p>8. FINANCIAL STATEMENTS</p> <ol style="list-style-type: none"> 1. Balance 2. Profitability 3. Statement of Changes in Equity 4. Cash Flow Statement 5. Notes to the memory 6. Other accounting information.

7. ASSESSMENT METHODS AND CRITERIA

Description	Type	Final Eval.	Reassessn	%
Description Part one	Written exam	Yes	Yes	40,00
Description classroom practices	Others	Yes	Yes	20,00
Description partial 2	Written exam	Yes	Yes	40,00
TOTAL				100,00
Observations				
In the September exam , partial scores are not taken into account or tests above overcome or not, and must necessarily overcome in considering such call , with at least 50 % of the score , each and every one of the parts.				
Observations for part-time students				
He held a theoretical and practical examination on schedule according to the exam schedule consisting of two parts: <ul style="list-style-type: none"> • A theoretical part. • A practical part consisting of solving practical cases . <p>To pass the course must have at least a 4 on one hand and compensate with the other.</p>				

8. BIBLIOGRAPHY AND TEACHING MATERIALS

BASIC

- CARRO ARANA, M. y HERNANDO MOLINER, G. (2007): Contabilidad Internacional. Supuestos Prácticos. Ediciones TGD. Santander.
- GARCIA BENAOU, M. A., LAINEZ, J.A. y MONTERREY, J. (1996): Contabilidad para la empresa multinacional. Pirámide.
- GINER, MORA Y ARCE: (1999): Análisis comparado de la normativa contable de AECA y el IASC, Madrid, Monografías AECA.
- ICAC (2002): Libro Blanco sobre la reforma contable en España.
- JARNE, J. I.: (1997) Clasificación y evolución internacional de los sistemas contables. Madrid. AECA.
- LAÍNEZ, J. A. (2000): Comparabilidad internacional de la información financiera. Análisis y posición de la normativa española. Madrid: Pirámide.
- LAINEZ GADEA, J. A. (coord.) (2001): Manual de Contabilidad Internacional. Pirámide.
- MALLO RODRÍGUEZ, C. y PULIDO, A. (2007): NORMAS INTERNACIONALES DE CONTABILIDAD (NIIF)
- UNIÓN EUROPEA (2002): Reglamento (CE) n° 1606/2002 del Parlamento Europeo y del Consejo, de 19 de julio de 2002, relativo a la aplicación de normas internacionales de contabilidad.
- UNIÓN EUROPEA (2003): Reglamento (CE) n° 1725/2003 de la Comisión, de 29 de septiembre de 2003, por el que se adoptan determinadas Normas Internacionales de Contabilidad de conformidad con el Reglamento (CE) n° 1606/2002 del Parlamento Europeo y del Consejo.