

SUBJECT TEACHING GUIDE

G918 - International Accounting

DOUBLE DEGREE IN ADMINISTRATION AND BUSINESS MANAGEMENT AND ECONOMICS

Degree in Business Administration and Management
Academic year 2021-2022

1. IDENTIFYING DATA					
Degree	DOUBLE DEGREE IN ADMINISTRATION AND BUSINESS MANAGEMENT AND ECONOMICS			Type and Year	Optional. Year 5 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	GEMMA HERNANDO MOLINER				
E-mail	gemma.hernando@unican.es				
Office	Edificio de las Facultades de Derecho y Ciencias Económicas y Empresariales. Planta: + 2. DESPACHO (E259)				
Other lecturers	MARIA MERCEDES CARRO ARANA				

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> <p>1. International harmonization .</p> <p>2. The conceptual framework .</p> <p>3. Objectives</p> <p>4. Preparation and submission of financial statements .</p> <p>2. accounting harmonization in the European Union in the global context.</p> <p>1. The Treaty of Rome and Community Directives .</p> <p>2. The Single European Act of 1987 and the establishment of the principle of mutual recognition of financial statements on European exchanges .</p> <p>3. The Economic and Monetary Union : The adoption of the single currency .</p> <p>4. The EU strategy on the international harmonization of financial information.</p>
2	<p>3. Tangible assets</p> <p>1. Components of tangible fixed assets .</p> <p>2. Criterios general assessment and registration.</p> <p>3. La information in the financial statements .</p> <p>4. THE INTANGIBLE</p> <p>1. Components of intangible assets</p> <p>2. General criteria for assessment and registration.</p> <p>3. The information in the Financial Statements</p> <p>5. INVENTORIES</p> <p>1. Classes and accounting operations of the stock accounts .</p> <p>2. Assessment and registration of stocks .</p> <p>3. The information in the financial statements .</p> <p>6. FINANCIAL INSTRUMENTS</p> <p>1. Classes .</p> <p>2. Assessment criteria and registration</p> <p>3. The information in the financial statements .</p> <p>7. PROVISIONS AND CONTINGENCIES</p> <p>1. Concepts .</p> <p>2. Assessment criteria and registration</p> <p>3. The information in the financial statements .</p> <p>8. FINANCIAL STATEMENTS</p> <p>1. Balance</p> <p>2. Profitability</p> <p>3. Statement of Changes in Equity</p> <p>4. Cash Flow Statement</p> <p>5. Notes to the memory</p> <p>6. Other accounting information.</p>

7. ASSESSMENT METHODS AND CRITERIA

Description	Type	Final Eval.	Reassessn	%
Description Part one	Written exam	No	Yes	40,00
Description classroom practices	Others	No	Yes	20,00
Description partial 2	Written exam	No	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 . 				
To pass the course must have at least a 4 on one hand and compensate with the other.				

8. BIBLIOGRAPHY AND TEACHING MATERIALS

BASIC

- CARRO ARANA, M. y HERNANDO MOLINER, G. (2007): Contabilidad Internacional. Supuestos Prácticos. Ediciones TGD. Santander.
- DELOITTE ESPAÑA (2016): Guía Rápida de las NIIF. www.2deloitteespania
- GARCIA LLANEZA (2006): Las Normas Internacionales de contabilidad adoptadas por la Unión Europea. Génesis, implantación en España.
- GINER, MORA Y ARCE: (1999): Análisis comparado de la normativa contable de AECA y el IASC, Madrid, Monografías AECA.
- GONZALO ANGULO, J.A y GARVEY A.M. (2018): La normativa contable española y las NIIF: principales diferencias. Ver en youtube.com
- IASB (International Accounting Standards Board): institución, estándares, marco conceptual, framework, ver en www.iasb.org y www.ifrs.org
- ICAC (2002): Libro Blanco sobre la reforma contable en España.
- MALLO RODRÍGUEZ, C. y PULIDO, A. (2007): NORMAS INTERNACIONALES DE CONTABILIDAD (NIIF).
- PLAN GENERAL DE CONTABILIDAD (PGC). RD 1514/2007 y RD 1/2021.
- 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.