

SUBJECT TEACHING GUIDE

G918 - International Accounting

DOUBLE DEGREE IN ADMINISTRATION AND BUSINESS MANAGEMENT AND ECONOMICS

Degree in Business Administration and Management First Degree in Business Administration and Management

Academic year 2023-2024

| 1. IDENTIFYING DATA | | | | | |
|----------------------------------|---|------------------|--------------------|------------------|--------------------------------------|
| Degree | DOUBLE DEGREE IN ADMINISTRATION AND BUSINESS MANAGEMENT AND ECONOMICS Degree in Business Administration and Management First Degree in Business Administration and Management | | | 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 |

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| 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.

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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.

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| 6. SUBJECT PROGRAM | |
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| CONTENTS | |
| 1 | BASIC ISSUES OF INTERNATIONAL ACCOUNTING. 1.1. What is meant by International Accounting. Conceptual framework: Content and Objectives. International Accounting and Financial Reporting Standards (IAS-IFRS). 1.2. Accounting regulation: international accounting harmonisation, especially in the European Union. The EU's strategy on the international harmonisation of financial reporting. The adoption of IAS-IFRS in the EU. Accounting in Spain: The General Accounting Plan (PGC) and IFRS. Other international accounting standards: US GAAP. 1.3. Current trends in International Accounting. |
| 2 | REVISION OF IAS/IFRS AND THEIR RELATIONSHIP WITH OTHER ACCOUNTING REGULATIONS: IAS 1, IAS 16, IAS 38, IAS 23, IFRS 16, IAS 2, IAS 36, IAS 39. OTHERS IAS/IFRS. |
| 3 | ANALYSIS OF FINANCIAL STATEMENTS PREPARED ACCORDING TO IAS/IFRS. 3.1. Introduction. 3.2. Diagnosis of the economic and financial situation of the company or group of companies through financial ratios and indicators and based on the Financial Statements (EEFF) prepared according to IAS/IFRS: Short-term financial analysis, long-term financial analysis, economic analysis. Valuation of the economic unit through ratios. 3.3. Case Studies: Preparation of a Financial Report Based on U.S. FF Analysis |

| 7. ASSESSMENT METHODS AND CRITERIA | | | | |
|--|--------------|-------------|-----------|--------|
| Description | Type | Final Eval. | Reassessn | % |
| Examination of the first part of theory and practice. | Written exam | No | Yes | 35,00 |
| Examination of the second part of theory and practice. | Written exam | No | Yes | 35,00 |
| Case Study | Work | No | Yes | 30,00 |
| TOTAL | | | | 100,00 |
| Observations | | | | |
| In the ordinary and extraordinary calls (not exclusive) it will be possible to recover what has not been exceeded (a partial or both partial) and what has not been presented (activities not delivered). A minimum score of 4 points out of 10 is required in each partial exam. To pass the subject, the final grade $((0.35 \times \text{first partial grade}) + (0.35 \times \text{partial second grade}) + (0,30 \times \text{case study grade}))$ must be equal to or greater than 5 points. | | | | |
| 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**

- ASOCIACION ESPAÑOLA DE CONTABILIDAD Y ADMINISTRACION DE EMPRESAS (AECA): Guías NIIF. Documentos de orientación técnica sobre la aplicación de las NIIF.
- CARRO ARANA, M. y HERNANDO MOLINER, G. (2007): Contabilidad Internacional. Supuestos Prácticos. Ediciones TGD. Santander.
- DELOITTE ESPAÑA: www.iasplus.com
- IASB (International Accounting Standards Board): institución, estándares, marco conceptual, framework, ver en www.iasb.org y www.ifrs.org
- INTERNATIONAL ACCOUNTING BULLETIN: <https://www.internationalaccountingbulletin.com/>
- INSTITUTO DE CONTABILIDAD Y AUDITORIA DE CUENTAS (ICAC): www-icac.gob.es/publicaciones_niif. Documento con la última actualización de las NIIF completa.
- ICAC: Normas Internacionales de Información Financiera (NIIF) adoptadas por la U. E. Texto consolidado. Actualización octubre 2022. Edita ICAC. Madrid.
- ICAC (2002): Libro Blanco sobre la reforma contable en España.
- LAÍNEZ GADEA, J. A. (2001): Manual de Contabilidad Internacional. Editorial Pirámide.
- MALLO RODRÍGUEZ, C. y PULIDO, A. (2007): NORMAS INTERNACIONALES DE CONTABILIDAD (NIIF).
- PLAN GENERAL DE CONTABILIDAD (PGC). RD 1514/2007 y RD 1/2021. Actualizado.
- 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.
- ZAPATA LARA, JORGE (2023): Compendio de NIIF vigentes en 2023.