

**COURSE DATA****DATA SUBJECT**

**Code:** 35912  
**Name:** Accounting for international groups  
**Cycle:** Undergraduate Studies  
**ECTS Credits:** 6  
**Academic year:** 2025-26

**STUDY (S)**

Degree	Center	Acad. year	Period
1314 - Degree in International Business	Facultat d'Economia	4	First quarter

**SUBJECT-MATTER**

Degree	Subject-matter	Character
1314 - Degree in International Business	International accounting	ELECTIVES

**COORDINATION**

MORA ENGUIDANOS ARACELI

**SUMMARY**

This subject allows to learn the concep of busines combinations and how to elaborate and analyse the consolidated financial statements/group accounts of listed companies

**PREVIOUS KNOWLEDGE****RELATIONSHIP TO OTHER SUBJECTS OF THE SAME DEGREE**

There are no specified enrollment restrictions with other subjects of the curriculum.

**OTHER REQUIREMENTS**

Introduction to accounting is strictly required

**COMPETENCES / LEARNING OUTCOMES****1314 - Degree in International Business**

Be able to work in multidisciplinary and intercultural teams.



Prepare, interpret and analyse the accounting information of companies.

Understand and reflect on socio-economic and political contexts that affect business and economic decision-making in an international environment.

Understand the structure and functioning of companies and organisations operating in an international context.

Use the economic and financial information of the company to make decisions.

## DESCRIPTION OF CONTENTS

### 1. Lesson 1. Concept of group of companies and consolidation.

1.1. . Business combinations and accounting information: merger and acquisitions versus investment in shares.

1.2. Rules for the preparation of consolidated financial statements (IFRS).

1.3. Group concept: parent and subsidiaries.

1.4. Other types of companies: joint ventures and associates.

1.5. . The obligation to present consolidated financial statements.

### 2. Lesson 2. Methods of consolidation

2.1. Investment types: direct, indirect, triangular, reciprocal and circular.

2.2. Nominal participation, control and equity interest.

2.3. The methods of global and proportional integration and equity method.: Overview and its application to different types of companies.

2.4. Consolidation group and consolidation scope.

### 3. Lesson 3 Equity investment adjustment.

1. Assessment of financial investment (participation).

2. Equity valuation of the subsidiary.

3. The date of acquisition of control.

3.1. Acquisition of control with a single investment.

3.2. Acquisition of control in stages.

4. The involvement of external partners.

5. The investment-equity in subsequent years: reserves in consolidated entity

1. Intercompany eliminations or reciprocal items.

2. Internal operations



#### 4. Lesson 4. Elimination of intragroup transactions and internal results.

1. Intercompany eliminations or reciprocal items.
3. Results of internal operations with inventory.
4. Results of internal operations with PPE
  - 4.1. Non-depreciable assets.
  - 4.2. Depreciable assets.
5. Dividends from distribution of profits

#### 5. Lesson5 5 The equity method

1. The application of the equity method.
2. The associates.
3. Methodology
4. Elimination of results of internal operations and internal dividends.
5. Results of equity society.
6. Reserves in equity investments

### WORKLOAD

#### PRESENCIAL ACTIVITIES

Activity	Hours
Theory	30,00
Classroom practices	30,00
<b>Total hours</b>	<b>60,00</b>

#### NON PRESENCIAL ACTIVITIES

Activity	Hours
Attendance at other activities	0,00
Individual or group project	0,00
Independent study and work	0,00
Preparation of lessons	0,00
Preparation for assessment activities	0,00
Resolution of case studies	0,00
<b>Total hours</b>	<b>0,00</b>

### TEACHING METHODOLOGY

Participatory class, to present the essential theoretical contents in the classroom. Practical classes related to resolution of cases. Autonomous supervised work based on performance of exercises. Independent study of students and completion of written tests. Study of students and completion of written test



## EVALUATION

There will be a continuous evaluation through periodic tests that will represent 20% of the final grade, in addition to a final exam (80%)

## REFERENCES

- Consolidation: Preparing and understanding consolidated financial statements under IFRS. Authors: Carlo Galimberti, Antonio Marra and Annalisa Prencipe, Ed McGrawhill, 2013