

**COURSE DATA****DATA SUBJECT****Code:** 35960**Name:** International accounting**Cycle:** Undergraduate Studies**ECTS Credits:** 4.5**Academic year:** 2025-26**STUDY (S)**

Degree	Center	Acad. year	Period
1315 - Degree in Finance and Accounting	Facultat d'Economia	4	First quarter

**SUBJECT-MATTER**

Degree	Subject-matter	Character
1315 - Degree in Finance and Accounting	Year 4 optional subjects	ELECTIVES

**COORDINATION**

PEYRO VILAPLANA ENCARNACION

**SUMMARY**

The process of international accounting harmonization: regulatory agencies involved and the IASB. International financial reporting standards: general characteristics, conceptual framework, current status, future projects. Specific international standards and international standards in key multinational and geographic segmentation.

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

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

**OTHER REQUIREMENTS**

There are no prerequisites

**COMPETENCES / LEARNING OUTCOMES****1315 - Degree in Finance and Accounting**



Capacidad para elaborar las cuentas anuales según la normativa internacional e interpretar la información para la toma de decisiones.

Capacidad para resolver casos prácticos de aplicación de la normativa estudiada, demostrando un manejo adecuado de los textos legales.

Conocer las principales normas internacionales de información financiera (NIIF), sus criterios de reconocimiento, valoración y registro y sus distintas alternativas.

Conocer los organismos internaciones que regulan la normativa contable, fundamentalmente el IASB que establece la normativa que deben aplicar las empresas europeas que cotizan en mercados financieros.

Entender las consecuencias del proceso de armonización contable internacional a nivel mundial.

Saber interpretar y comparar la información elaborada en distintos países con su normativa contable nacional, los ajustes y los efectos económicos de distintas alternativas contables, así como los ajustes para obtener la información según NIIF.

## DESCRIPTION OF CONTENTS

### **1. The financial information of the company**

1.1. Users and objectives of information: The conceptual framework

1.2. The reporting entity: individual versus consolidated accounts

1.3. The international comparability of financial information and its effects on the overall allocation of resources

### **2. INTERNATIONAL ACCOUNTING REGULATION ACCOUNTING HARMONIZATION**

2.1. The role of regulation in the supply of information

2.2. Regulators

2.3. The international accounting harmonization: Causes and Consequences

2.4. The role of accounting information in international markets

2.5. The IASB and other international institutions in the process of regulation



### **3. FINANCIAL STATEMENTS**

3.1. The statement of financial position

3.2. Account overall results

3.3. The cash flow statement

3.4. Memory or Notes

3.5. Segment information

3.6. The management report

3.7. Other Financial Information

3.8. The audit report

### **4. CRITERIA FOR RECOGNITION AND MEASUREMENT OF NON-FINANCIAL ASSETS IN THE INTERNATIONAL STANDARDS**

4.1. Property and equipment

4.2. Intangible assets

4.3. The capitalization of leases (lessor accounting vs lessee)

4.4. Accounting for income tax

### **5. CRITERIA FOR RECOGNITION AND MEASUREMENT OF FINANCIAL INSTRUMENTS**

5.1. Financial assets and liabilities

5.2. Fair value versus cost



5.3. The case of financial institutions

5.4. Differences and effects in international markets

## **6. OTHER ASPECTS OF INTERNATIONAL STANDARDS. RECOGNITION OF INCOME AND TAX THE EFFECTS**

6.1. Revenue recognition criteria in the period

6.2. Service contracts

6.3. The long-term contracts

6.4. Accounting for income tax

## **WORKLOAD**

### **PRESENCIAL ACTIVITIES**

<b>Activity</b>	<b>Hours</b>
Theory	30,00
Classroom practices	15,00
<b>Total hours</b>	<b>45,00</b>

### **NON PRESENCIAL ACTIVITIES**

<b>Activity</b>	<b>Hours</b>
Attendance at other activities	0,00
Individual or group project	22,50
Independent study and work	20,00
Preparation of lessons	20,00
Preparation for assessment activities	5,00
Resolution of case studies	0,00
<b>Total hours</b>	<b>67,50</b>

## **TEACHING METHODOLOGY**

Lecture participatory classroom to introduce the theoretical essential.

Practical classes relating to problem solving, case studies ... with application techniques, oral presentations, debates ... individually and / or equipment.

Supervised independent study and based on the reading and evaluation reports, exercises and / or individual projects and / or equipment.

Independent study by students and tests written and / or oral.



## EVALUATION

In general, the procedure for assessing the skills of the course is similar to other materials module. Specifically, the following guidelines will be followed:

- A written examination will consist of both theoretical questions and problems and case studies (mean 60% of the final mark). Must overcome the rating of 5 out of 10 in the written test so you can join the rest of the rating.

- Continuous assessment, which involves the evaluation of practical activities undertaken by students individually or in groups, from the preparation of papers / reports / test and / or oral, with defense positions developed by in / student / s.

It also involves attendance and other educational activities and classroom participation and involvement in the teaching-learning process.

For the evaluation of the activities and tasks proposed, they should be delivered on the date and manner stipulated for each.

The activities proposed to assess continuous evaluation are non-recoverable.

Mean 40% of the final grade for the course.

-To approve the matter will need to obtain a minimum total of 5 out of 10.

## REFERENCES

- Las Normas Internacionales de Información Financiera: Análisis y aplicación. Cañibano Calvo, A. y Mora Enguídanos, A. Ed. Thomson. 2006.
- Normas Internacionales de Información Financiera vigentes.
- Newsletter Actualidad Contable. Novedades y práctica sobre el PGC 2007 y las NIIF. [www.aeca.es](http://www.aeca.es)
- Manual de contabilidad internacional. Laínes Gadea, J.A. y otros. Ed. Pirámide, 2001