

## 1. BASIC INFORMATION

<b>Course</b>	International Financial Accounting
<b>Degree program</b>	International Business
<b>School</b>	Social Sciences and Communication
<b>Year</b>	2º
<b>ECTS</b>	6
<b>Credit type</b>	Basic
<b>Language(s)</b>	English
<b>Delivery mode</b>	Campus-based
<b>Semester</b>	1st
<b>Academic year</b>	2024-2025
<b>Coordinating professor</b>	Luis Fernando Gracia Sarubbi
<b>Professor</b>	Luis Fernando Gracia Sarubbi

## 2. PRESENTATION

The course provides the necessary skills and knowledge to understand financial accounting in international environments.

## 3. COMPETENCIES AND LEARNING OUTCOMES

### Core competencies:

- BS1: Students must demonstrate a deep knowledge and understanding of a field of study that is based on secondary education and that, whilst supported by advanced textbooks, involves acquaintance with the vanguard of their area of study.
- BS4: Students must be able to convey information, together with ideas, problems and solutions to a specialized or non-specialized audience.
- BS5: Students must have developed the necessary learning skills so as to undertake subsequent studies with autonomy.

### Cross-curricular competencies:

- CS1: Self-learning skills: The ability to choose the most effective strategies for controlling our own learning environment and acting autonomously throughout the learning process.
- CS4: Analysis and synthesis skills: Being able to break down complex situations into their constituent parts, and to assess other alternatives and approaches to find the best solutions. Synthesis seeks to reduce complexity to facilitate understanding and/or problem solving.
- CS5: Capacity to apply knowledge: Being able to use knowledge acquired in academic contexts in situations that resemble as closely as possible the reality of the chosen future profession.

- CS8: Information management: The ability to find, select, analyze and integrate information from different sources.
- CS17: Teamwork: The ability to actively participate and cooperate with other people, areas and/or organizations to achieve common goals.
- CS18: Use of information and communication technologies (ICT): The ability to use information and communication technologies effectively as a tool for finding, processing and storing information, as well as for developing communication skills.

**Specific competencies:**

- SS8: Capacity to use the management tools available around administration and finance, in the context of international business.
- SS19: Ability to understand and integrate oneself professionally in the different economic, organizational and hierarchical structures of multinational companies, knowing the relevant positions and the functions of each director and department.
- SS21: Ability to interpret accounting and financial information prepared in different countries, considering the adjustments and economic impacts of different accounting methods, as well as the adjustments required to obtain information according to international financial reporting standards.

**Learning outcomes:**

- LO1: Understanding of international financial reporting standards relating to assets, liabilities and equity
- LO2: Understanding of international financial reporting standards related to expenses and income.
- LO3: Ability to analyze and interpret international financial statements

The following table shows the relationship between the competencies developed during the course and the learning outcomes pursued:

Competencies	Learning outcomes
BS 1, BS 4, BS 5 CS 1, CS 4, CS 5, CS 8, CS 17, CS 18 SS 8, SS 19, SS21	LO1
BS 1, BS 4, BS 5 CS 1, CS 4, CS 5, CS 8, CS 17, CS 18 SS8, SS19, SS21	LO2
BS 1, BS 4, BS 5 CS 1, CS 4, CS 5, CS 8, CS 17, CS 18 SS 8, SS 19, SS21	LO3

## 4. CONTENT

- The specific international financial reporting standards related to assets, liabilities and equity.
- The specific international financial reporting standards related to expenses and revenues.
- Specific accounting and valuation standards according to IFRS.
- Analysis of financial information of international companies.

## 5. TEACHING-LEARNING METHODOLOGIES

The types of teaching-learning methodologies used are indicated below:

- Master class
- Cooperative learning
- Problem-based learning

## 6. LEARNING ACTIVITIES

Listed below are the types of learning activities and the number of hours the student will spend on each one:

**Campus-based mode:**

Learning activity	Number of hours
Master Classes	26h
Asynchronous Master classes	12 h
Searching for resources and selecting sources of information	30 h
Oral presentations	27 h
Formative Assessment	10 h
Autonomous Learning	35 h
Tutorship Sessions	10h
<b>TOTAL</b>	<b>150h</b>

## 7. ASSESSMENT

Listed below are the assessment systems used and the weight each one carries towards the final course grade:

#### Campus-based mode:

Assessment system	Weight
Knowledge Exams	50%
Students performance	10%
Case Study and Problem Solving	40%

When you access the course on Virtual Campus, you'll find a description of the assessment activities you have to complete, as well as the delivery deadline and assessment procedure for each one.

### 7.1. First exam period

To pass the course in the first exam period, you must obtain a final course grade of at least 5 out of 10 (weighted average).

In any case, you will need to obtain a grade of at 5 in the final exam in order for it to count towards the final grade along with all the grades corresponding to the other activities.

### 7.2. Second exam period

To pass the course in the second exam period, you must obtain a final grade of at least 5 out of 10 (weighted average).

In any case, you will need to obtain a grade of at 5 in the final exam in order for it to count towards the final grade along with all the grades corresponding to the other activities.

**The student must deliver the activities not successfully completed in the first exam period after having received the corresponding corrections from the professor, or those that were not delivered in the first place.**

## 8. SCHEDULE

This table shows the delivery deadline for each assessable activity in the course:

Assessable activities	Deadline
Activity 1	Weeks 1-7
Activity 2	Week 8-13
Activity 3	Weeks 14-17
Exam	Week 16

This schedule may be subject to changes for logistical reasons relating to the activities. The student will be notified of any change as and when appropriate.

## 9. BIBLIOGRAPHY

The main reference work for this subject is:

- Powers, M.; Needles, B. (2012): **Financial Accounting**. Ed. South Western Cengage Learning
- Eisen, P. (2003): **Accounting, the easy way**. Ed. Barron's
- Reeve, J.; Warren, C.; Duchac, J. (2012): **Principles of Accounting**. Ed. South Western Cengage Learning
- Spanish General Accounting Plan. Royal Decree 1514/2007.
- Eisen, P; Eisen J. (2009) **E-Z Accounting** . Hauppauge, NY
- Edmonds, T.; Edmonds, C: (2022) **Fundamental Financial Accounting Concepts**. Mc GrawHill.
- IASB. International Financial Reporting Standards

## 10. EDUCATIONAL GUIDANCE AND DIVERSITY UNIT

From the Educational Guidance and Diversity Unit we offer support to our students throughout their university life to help them reach their academic achievements. Other main actions are the students inclusions with specific educational needs, universal accessibility on the different campuses of the university and equal opportunities.

From this unit we offer to our students:

1. Accompaniment and follow-up by mean of counselling and personalized plans for students who need to improve their academic performance.
2. In terms of attention to diversity, non-significant curricular adjustments are made in terms of methodology and assessment for those students with specific educational needs, pursuing an equal opportunity for all students.
3. We offer students different extracurricular resources to develop different competences that will encourage their personal and professional development.
4. Vocational guidance through the provision of tools and counselling to students with vocational doubts or who believe they have made a mistake in their choice of degree.

Students in need of educational support can write to us at:

[orientacioneducativa@universidadeuropea.es](mailto:orientacioneducativa@universidadeuropea.es)

## 11. ONLINE SURVEYS

Your opinion matters!

The Universidad Europea encourages you to participate in several surveys which help identify the strengths and areas we need to improve regarding professors, degree programs and the teaching-learning process.

The surveys will be made available in the "surveys" section in virtual campus or via e-mail.

Your assessment is necessary for us to improve.

Thank you very much for your participation.