

COURSE NAME: INTERNATIONAL ACCOUNTING

UFV CODE: 4276 **ECTS:** 4.5

TYPE OF COURSE: OP, 1C

INTERNATIONAL CODE: ACC4276 **YEAR:** 5

REQUIREMENTS: ACC4232

OBJECTIVES: To familiarize students with concepts used in international accounting

systems. Use of International Financial Reporting Standards (IFRS) and International

Accounting Standards (IAS) and reviews of the latest updates

COURSE DESCRIPTION: A study of the accounting systems in different countries and

a comparison of the financial statements produced. A detailed study of the conceptual

framework of the IAS and IFRS most relevant to and used by businesses. A comparison

of these standards with the Spanish accounting system

BIBLIOGRAPHY: Standards published by the IASB. An additional bibliography will be

advised by the professor at the beginning of the course

METHODOLOGY: Participative with analysis of case studies and group exercises

EVALUATION: Continuous assessment, taking into consideration student contribution

(attendance and participation), individual and/or group work, presentation and final

exam

PROFESSOR: Carlos Mora **LANGUAGE:** Spanish