

## 61453 - Business Combinations and Consolidation

### Información del Plan Docente

Academic Year	2017/18
Faculty / School	109 - Facultad de Economía y Empresa
Degree	545 - Master's in Auditing
ECTS	6.0
Year	1
Semester	Second semester
Subject Type	Compulsory
Module	---

### **1.General information**

#### **1.1.Introduction**

#### **1.2.Recommendations to take this course**

#### **1.3.Context and importance of this course in the degree**

#### **1.4.Activities and key dates**

### **2.Learning goals**

#### **2.1.Learning goals**

#### **2.2.Importance of learning goals**

### **3.Aims of the course and competences**

#### **3.1.Aims of the course**

#### **3.2.Competences**

### **4.Assessment (1st and 2nd call)**

#### **4.1.Assessment tasks (description of tasks, marking system and assessment criteria)**

### **5.Methodology, learning tasks, syllabus and resources**

#### **5.1.Methodological overview**

The methodology followed in this course is oriented towards achievement of the learning objectives. A wide range of teaching and learning tasks are implemented, such as lectures and practice sessions. Given the operational nature of the course, lectures present close-to-reality situations as examples. The practice sessions will have an important software component. For the resolution of cases computer equipment will be available.

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### 5.2.Learning tasks

The course includes the following learning tasks:

- \* Attendance to lectures and practice sessions.
- \* Computer support in practice sessions.
- \* Autonomous work.
- \* Written and/or oral assignments.

This course has a total of 60 contact hours . The sessions will take place in the classroom M4 Faculty of Economics and Business.

### 5.3.Syllabus

The course will address the following topics:

LESSON 1: BUSINESS COMBINATIONS IN NIIF'3

LESSON 2: CONSOLIDATED FINANCIAL STATEMENTS IN NIIF'10

LESSON 3: THE REQUIREMENTS FOR CONSOLIDATED REPORTING IN SPAIN

LESSON 4: EQUITY METHOD (NIC'28 Y NIIF'11). SCOPE OF CONSOLIDATION IN THE SPANISH REGULATORY FRAMEWORK

LESSON 5: FISCAL CONSOLIDATION IN SPAIN

LESSON 6: PRESENTATION AND DISCLOSURES IN THE CONSOLIDATED FINANCIAL STATEMENTS

### 5.4.Course planning and calendar

The schedule of sessions will be made public on the website of the department:

<http://contabilidadyfinanzas.unizar.es/masteres-universitarios/master-en-auditoria>

The presentation of papers and other activities will be communicated by the professor, through appropriate means, during the course.

### 5.5.Bibliography and recommended resources

- Álvarez Melcón, Sixto y Corona Romero, Enrique. Cuentas anuales consolidadas. Madrid, Ediciones Pirámide, 2011.
- Cándor López, Vicente. Cuentas consolidadas: aspectos fundamentales en su elaboración. Instituto de Contabilidad y Auditoría de Cuentas, 1988.

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- Lizanda Cuevas, José Manuel y Cabedo Toneu, Manuel. Consolidación contable y fiscal. Operaciones entre empresas del grupo. Centro de Estudios Financieros, 2015.
- Pulido, Antonio. Combinaciones de negocios y preparación de las cuentas anuales consolidadas. Madrid, Garceta, 2010.