



Accounting and
Business Finance
Master in
Internationalization of
companies



UNIVERSIDAD
NEBRIJA

General Information

Subject: Accounting and Business Finance / Contabilidad y Finanzas Internacionales

Degree: Master's Degree in Business Internationalization / Master universitario en internacionalización de empresas

Nature: Mandatory / Obligatoria

Language: Spanish and English / Castellano e inglés

Modality: On-site and distance / Presencial y distancia

Credits: 6

Year: 1st / 1º

Semester: 1st / 1º

Professors/Teaching Team: Erik Vermeulen

1. COMPETENCIES AND LEARNING OUTCOMES

1.1. Competencies

Basics Competencies

CB6: Possess and understand knowledge that provides a basis or opportunity to be original in the development and/or application of ideas, often in a research context.

CB7: Know how to apply the knowledge acquired and their problem-solving skills in new or unfamiliar environments within broader (or multidisciplinary) contexts related to their area of study.

CB8: Integrate knowledge and confront the complexity of making judgments based on information that, being incomplete or limited, includes reflections on the social and ethical responsibilities linked to the application of their knowledge and judgments.

CB9: Communicate their conclusions and the underlying knowledge and reasons to specialized and non-specialized audiences in a clear and unambiguous manner.

CB10: Possess learning skills that enable them to continue studying in a way that will largely be self-directed or autonomous.

General Competencies

CG3: Develop analytical skills for business management in dynamic and complex environments, such as those belonging to an international setting.

CG1: Apply the knowledge acquired with autonomy and a high degree of involvement in multinational companies.

CG5: Acquire the knowledge and learning necessary to continue developing more specialized studies in the field of research or doctoral studies.

Specific Competencies

CE4: Develop analytical skills that allow understanding the nature of problems within the organization and therefore the application of suitable tools.

CE16: Assess the risks of companies when undertaking complex international projects, as well as knowing some essential aspects that determine the success or failure of projects.

1.2 Learning Outcomes

At the end of this course, the student should:

- Understand the theoretical-practical methodology of accounting standards in each country.
- Understand the complete accounting cycle, including accounting regulations.
- Understand the short and long-term financing needs of the company and its budgetary tools.
- Understand what financial management is and how it is exercised.
- Understand cash management.
- Understand investment analysis and company valuation.
- Understand the Introduction to financial accounting.
- Understand the standards governing accounting.
- Understand the representation of equity: the balance sheet.
- Understand changes in equity: income and expenses.
- Understand accounting recording and the accounting cycle.
- Be familiar with financial instruments.
- Understand the annual accounts.

2. CONTENT

2.1. Requirements

None.

2.2. Detailed Content

Contents

- THE RELEVANCE OF ACCOUNTING INFORMATION
- CONCEPTUAL FRAMEWORK AND ACCOUNTING REGULATION: DOMESTIC REGULATIONS VS. INTERNATIONAL STANDARDS
- CONVERGENCE IASB-FASB
- ACCOUNTING MODEL: CONCEPT OF WEALTH, INCOME AND CALCULATION OF THE BUSINESS RESULT.
- ASSET ACCOUNTING ISSUES.

- ACCOUNTING PROBLEMS OF LIABILITIES AND INSTRUMENTS OF CORPORATE HERITAGE.
- DIFFERENCES BETWEEN ACCOUNTING AND TAXATION: CORPORATE TAX.
- ANALYSIS AND ELABORATION OF THE FINANCIAL STATEMENTS.
- FINANCIAL DECISIONS IN THE COMPANY.
- SELECTION OF INVESTMENTS.
- THE RISK IN THE ANALYSIS OF THE INVESTMENTS.
- SOURCES OF FUNDING AND CAPITAL COST

2.3 Directed Activities

During the academic year, students will have to complete a certain number of directed activities, either individually or in groups.

The objective of these Directed Activities is to familiarize the student with the applied nature of the concepts discussed in the classroom, so that they can appreciate the use of theory for the analysis of real-life situations.

Each teacher will propose Directed Activities throughout the course that best suit the course, always with a minimum of two.

2.4 Educational Activities

In-Person Attendance

Educational Activity	Hours	Percentage of In-Person Attendance for the Educational Activity
AF1 Lecture	45	100%
AF4 Tutorials	10	80%
AF6 Practical Classes. Seminars and Workshops	20	100%
AF7 Internships	10	100%
AF9 Individual Study and Independent Work	29	0%
A10 Individual or Group Assignments for Students	10	0%
A13 Activities Through Virtual Resources	20	0%
A14 Assessment	6	100%
TOTAL	150	

Distance modality

Educational Activity	Hours	Percentage of Attendance Distance modality for the Educational Activity
AF2 Lectures	60	0%
AF4 Tutorials	10	0%
AF9 Individual Study and Independent Work	19	0%
A12 Individual Student Assignments	20	0%
A13 Activities Through Virtual Resources	20	0%
A14 Assessment	6	100%

A15 Study, Understanding, and Assessment of the Subject	15	0%
TOTAL	150	

Teaching Methodologies

In-person and Distance Learning:

MD1	Expository Method / Lecture
MD2	Problem-Solving and Exercises
MD3	Cases Studies
MD5	Project-Based Learning
MD10	Cooperative learning

3 Evaluation system

3.1 Grading system

The grading system (R.D. 1125/2003, of September 5) will be as follows:

0 - 4.9 Fail (F)

5.0 - 6.9 Pass (P)

7.0 - 8.9 Good (G)

9.0 - 10 Outstanding (O)

The "honors" designation may be awarded to students who have obtained a grade equal to or higher than 9.0. Its number cannot exceed five percent of the students enrolled in the subject in the corresponding academic year, unless the number of enrolled students is less than 20, in which case only one "honors" designation may be granted.

3.2 Evaluation criteria

Face-to-face modality

Regular session

Evaluation system	Minimum weighting	Maximum weighting
SE1. Class attendance and participation	25%	25%
SE2. Presentation of assignments and projects (individual practices and teamwork)	25%	25%
SE4. Final individual in-person exam	50%	50%

Extraordinary session

Evaluation system	Minimum weighting	Maximum weighting
SE2. Presentation of assignments and projects (individual practices and teamwork)	25%	25%

SE4. Final individual in-person exam	75%	75%
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Distance modality

Regular sesión

Evaluation system	Minimum weighting	Maximum weighting
SE1. Class attendance and participation	20%	20%
SE2. Presentation of assignments and projects (individual practices and teamwork)	20%	20%
SE4. Final individual in-person exam	60%	60%

Extraordinary session

Evaluation system	Minimum weighting	Maximum weighting
SE2. Presentation of assignments and projects (individual practices and teamwork)	25%	25%
SE4. Final individual in-person exam	75%	75%

The passing of any subject is subject to passing the corresponding final individual in-person exams.

3.3 Restrictions

Minimum grade

To calculate the average with the previous weightings, it is necessary to obtain at least a grade of 5 in the final exam.

Writing Standards:

Special attention will be paid to written assignments, practices, and projects, as well as exams, regarding both presentation and content, ensuring grammatical and spelling aspects are accurate. Failure to meet acceptable standards may result in points being deducted from the assignment.

3.4 Warning about plagiarism

The Antonio de Nebrija University will not tolerate plagiarism or copying under any circumstances. Plagiarism will be considered as the reproduction of paragraphs from sources other than the student's own work (Internet, books, articles, classmates' work, etc.), without citing the original source. The use of citations cannot be indiscriminate. Plagiarism is a serious offense.

If such practices are detected, it will be considered a serious offense and the sanction provided in the Student Regulations may be applied.

4 BIBLIOGRAFÍA

1. Abbasi, A., Sarker, S. and Chiang, R. 2016, 'Big Data Research in Information Systems: Toward an Inclusive Research Agenda', *Journal of the Association for Information Systems*, 17 (2): 3
 2. Bhimani, A. and Willcocks, L. 2014, 'Digitisation, "Big Data" and the Transformation of Accounting Information', *Accounting and Business Research*, 44: 469–90
 3. Chiu, V., Liu, Q. and Vasarhelyi, M.A. 2014, 'The Development and Intellectual Structure of Continuous Auditing Research*', *Journal of Accounting Literature*, 33 (1–2): 37–57
 4. Fanning, K. and Grant, R. 2013, 'Big Data: Implications for Financial Managers', *The Journal of Corporate Accounting & Finance*, 24 (5): 23–30
 5. Krahe, J.P. and Titera, W.R. 2015, 'Consequences of Big Data and Formalization on Accounting and Auditing Standards', *Accounting Horizons*, 29 (2): 409–22.
 6. Schneider, G.P., Dai, J., Janvrin, D.J., Ajayi, K. and Raschke, R.L. 2015, 'Infer, Predict, and Assure: Accounting Opportunities in Data Analytics', *Accounting Horizons*, 29 (3): 719–42.
 7. Singh, K. and Best, P. 2016, 'Interactive Visual Analysis of Anomalous Accounts Payable Transactions in SAP Enterprise Systems', *Managerial Auditing Journal*, 31 (1): 35–63.
 8. Wu, L. and Brynjolfsson, E. 2014, 'The Future of Prediction: How Google Searches Foreshadow Housing Prices and Sales', *Economics of Digitization*, University of Chicago Press, Chicago
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