Facultad de Ciencias Económicas y Empresariales
Universidad Complutense de Madrid

MÁSTER EN ADMINISTRACIÓN Y DIRECCIÓN DE EMPRESAS

FINANCIAL REPORTING ABILITIES	
Código	600251
Módulo	Transversal training
Materia	Financial Reporting Abilities
Carácter	Compulsory
CréditosECTS	3
Curso	2
Semestre	1
Departamento	Accounting & Finance
Coordinador/a	María Teresa Méndez Picazo
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SINOPSIS

DESCRIPTOR

The main objective of the Financial Reporting Abilities is to familiarize students with English terminology commonly used in the financial reports and to increase capability to read and interpret the reports

CONOCIMIENTOS PREVIOS RECOMENDADOS

Basic concepts of Accounting and Finance
Basic level of English

OBJETIVOS FORMATIVOS

Introduce students to the English terminology commonly used in financial reports, improve understanding of the overall structure of these reports as well as capability to read and interpret the different elements of the reports.

COMPETENCIAS

English economic and financial vocabulary.
In-depth knowledge of reports that are used as a vehicle to address terminology and vocabulary

METODOLOGÍA DOCENTE

Lecturing on the different elements of annual/financial reports followed by students groups practical workshops and presentations

CONTENIDO TEMÁTICO

Annual/Financial Report: content and structure
Financial Statements& Audit Report
Other sources of information. External webs. Databases.

ACTIVIDADES DOCENTES

Actividad	% del total de horas*	Presencialidad
Lecturing	30%	100%
Workshops and student presentations	70%	100%

*1ECTS=25 horas

SISTEMA DE EVALUACIÓN

Attendance and active participation in the classroom	50%
Individual exposure of group works	50%

CRONOGRAMA ORIENTATIVO

Día	Contenidos y actividades
1	Annual Report/Financial Report : content, structure, regulators and regulations. Workshop in groups
2	Students presentations Financial Statements. Audit Report Workshop in groups
3	Students presentations Balance Sheet & Profit & Loss Statements Workshop in groups
4	Student presentations Cash Flow, Net Equity. Workshop in groups
5	Student presentations External sources of information. Databases. Sector Analysis with Orbis. Workshop in groups
6	Student presentations Consolidated Financial Statements. Workhop in groups. Wrap-up

RECURSOS

BIBLIOGRAFÍA BÁSICA

ALEXANDER, D; BRITTON, A. y JORISSEN, A. (2003): Internacional Financial Reporting Análisis. Ed. Thomson, London

ATRIL, P. and MCLANEY, E. (2008): "Financial Accounting for Decision Makers". Fifth Edition. Prentice Hall. Financial Times

ESTEO SÁNCHEZ, F. (1995): Análisis de Estados Financieros. Ed. CEF. Madrid
FOSTER, B. (2012): Small Business Financial Statements: What The…, BusinessSolutions&Resources.com.

HORNGREN, C. T. et al (2006): Introduction to Financial Accounting, Pearson Prentice Hall.

INTERNATION ACCOUTING STANDARDS BOARD (IASB) (2011): International Financial Reporting Standards (IFRSs) - A Briefing for Chief Executives, Audit Committees and Boards of Directors. ISBN 978-1-907877-08-7

PALEPU, KRISHNA; PEEK, ERIK; BERNARD, VICTOR; HEALY, PAUL (2007): Business Analysis and Valuation: IFRS edition - Text and Cases: Using Financial Statements, Thomson. ISBN 13: 9781844804924

KOLLER, TIM; GOEDHART, MARC; WESSELS, DAVID; LESSARD, JEFFREY P; INC. MCKINSEY & COMPANY (2010): Valuation: Measuring and Managing the Value of Companies

RIVERO TORRE, P. (2009) Análisis de Balances y Estados Complementarios. Ed. Pirámide. Madrid

SANTOS PEÑALVER, J.F.; ALONSO CARRILLO, I. (2012): Consolidación de Estados Contables. Civitas, Thomson Reuters, 2012

WEYGANDT, J.J., KIESO, D.E. y KIMMEL, P.D. (2005): Financial Accounting John Wiley & Sons Inc. NJ

OTROS RECURSOS

A) Link Website

Comisión Nacional Mercado de Valores: http://www.cnmv.es/index.htm
Unión Europea:
- http://europa.eu.int/eur-°©-lex/lex/es/index.htm
- http://www.europa.eu.int/comm/internal_market/accounting/index_en.htm

Instituto de Contabilidad y Auditoría de Cuentas: http://www.icac.mineco.es/
Registradores Mercantiles: https://www.registradores.org/ifdimi.htm
Banco de España:
- http://www.bde.es/
- http://www.bde.es/cenbal/cenbal.htm

Bolsa de Madrid: http://www.bolsamadrid.es/esp/portada.htm

B) Virtual Campus

The students will need their laptop or tablet and know previously information of Virtual Campus for everysession