



## Master Business and Administración (MBA degree)

Plan: 2009

**SUBJET:**

**FINANCIAL REPORTING ABILITIES**

**CODE:**

**600251**

**Area:**

Modern Language

**Module:**

Transversal training

**Character:**

Compulsory

**ECTS:** 3

**Attendance:** 2

**Non Attendance:** 1

**Length of time:**

(trimestral)

**Semester::**

Semester 1 (Second Year)

**Language:**

English/Spanish

**Profesor:**

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**Brief description:**

The main objective of the **Financial Reporting Abilities** is to familiarize students with some English terminology commonly used in the reports of financial nature in business

**Requirements:**

Basic concepts of Accounting and Finance.-

Basic level of English

**Objectives:**

The main objective is to introduce students to the English terminology commonly used in writing regular reports on the practice of business as are the reports, financial statements or audit reports, among other possible.

**Competences and skills:**

Is acquired English vocabulary economic and financial nature.

An in-depth knowledge of reports that are used as a vehicle to address terminology and vocabulary.



Actividades docentes	(% aproximado respecto del total de créditos)
Practical Classes:	60
Presentations	40
<b>TOTAL</b>	<b>100</b>

**Type of evaluation:**

1. Attendance and active participation in the classroom: 50%.
2. Individual exposure of the group works: 50%.

**CONTENT**

1. The Annual reports
2. Electronic Financial information
3. Group: The consolidated annual accounts
4. Audit reports



### Basic Bibliography:

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.

<http://www.business-solutions-and-resources.com/financial-statement-analysis.html>

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

INTERNATION ACCOUNTING 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

### Other Resources:

#### A) Link Website

Comisión Nacional Mercado de Valores: <http://www.cmv.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](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 every session



<b>MBA (Complutense University of Madrid)</b>		
	<b>TENTATIVE TIMETABLE</b>	
<b>DAY</b>	<b>FINANCIAL REPORTING ABILITIES</b>	<b>Length</b>
<b>FIRST SESSION</b>		<b>5 h.</b>
	<b>WORKSHOP PRESENTATION</b>	30 m.
	<b>WORKSHOP IN WORK TEAMS: CASE 1</b>	.
	Introducing Annual Reports: Consolidated Financial Statements,	2h. 15 m
	Break	30 m
	Introducing Case 1. Discussion and Students presentation	1h 45m
<b>SECOND SESSION</b>		<b>5 h.</b>
	<b>WORKSHOP IN WORK TEAMS: CASE 1 (cont)</b>	
	Annual Reports: Consolidated Financial Statements, 2018	2h. 30 m
	Break	30 m
	Discussion and Students presentation	2h
<b>THIRD SESSION</b>		<b>5 h.</b>
	<b>WORKSHOP IN WORK TEAMS: INTRODUCING CASE 2</b>	
	Annual Reports: Consolidated Financial Statements, 2018	2h. 30 m
	Break	30 m
	Discussion and Students presentation	2h
<b>FOURTH SESSION</b>		<b>5 h.</b>
	<b>WORKSHOP IN WORK TEAMS: CASE 2 (cont)</b>	
	Annual Reports: Consolidated Financial Statements, 2018	2h. 30 m
	Break	30 m
	Discussion and Students presentation	2h
<b>FIFTH SESSION</b>		<b>5h.</b>
	<b>Workshop in work teams: DEBATE: FOR &amp; AGAINST, CASES 1 &amp; 2</b>	2h. 30 m
	Annual Reports: Consolidated Financial Statements, 2018	
	Auditor's Report on Consolidated Financial Statements, 2018	
	Break	30 m
	Discussion and Students presentation	2h
<b>SIXTH SESSION</b>		<b>5h.</b>
	<b>WORKSHOP IN WORK TEAMS: CASE 3</b>	2h. 30 m
	Annual Reports: Consolidated Financial Statements, 2018	
	Break	30m
	Discussion and Students presentation	2h