

CONTENT OF COURSES

2023/2024

MASTER'S DEGREE IN ACCOUNTING AND AUDITING

The following information is subject to changes.
For more details regarding the courses, please, contact the coordinating professor.

Updated 04/09/2024

Master Contabilidad y Auditoría
Masters in Accounting and Auditing

NORMAS INTERNACIONALES DE INFORMACIÓN FINANCIERA
INTERNATIONAL FINANCIAL REPORTING STANDARDS

Information about the sessions

Activities and content

Content:

Basic aspects of IFRS

Characteristics of the accounting system based on the IFRS

The accounting reform process in Spain

Activities:

Teacher's presentation of the content

Debate with compulsory participation of the students about key aspects of the reform
(S1 y S2)

Content:

The conceptual framework for financial reporting

Activities:

Teacher's presentation of the content

Debate with compulsory participation of the students about key aspects of the reform
(S3 y S4)

Content:

Presentation of financial statements

The statement of financial position

The income statement

Activities:

Teacher's presentation of the content

(S5 y S6)

Content:

The statement of changes in net worth.

The statement of cash flows.

Activity:

Analysis and resolution of practical cases in class (assessed activity).

(S7 y S8)

Content:

Rules related to operations of tangible and intangible fixed assets.

Activities

Teacher's presentation of the content

Analysis and resolution of practical cases in class (assessed activity)

(S9 y S10)

Content:

The statement of changes in net worth.

The statement of cash flows.

Activities:

Analysis and resolution of practical cases in class (assessed activity)
(S11)

Content:

The statement of non-financial information

Activity:

Analysis and resolution of practical cases in class (assessed activity)
(S12)

Content:

Income tax

Activities:

Teacher's presentation of the content
(S15)

Content:

Income tax

Activities:

Analysis and resolution of practical cases in class (assessed activity)
(S16)

Content:

Integrated financial information

Activity:

Teacher's presentation of the content
(S13)

Content:

Integrated financial information

Activity:

Discussion and analysis of a practical case on integrated information
(S14)

Content:

Rules related to different casuistries raised to students.

Activities:

Analysis and resolution of practical cases in class (assessed activity).
(S17)

Evaluation

(S18)

CONTABILIDAD DE LA CONCENTRACIÓN EMPRESARIAL
ACCOUNTING FOR BUSINESS CONCENTRATION

1. Introduction of the business combination
2. Acquisition methods 1.
3. Acquisition methods 2.
4. Goodwill. Recognition and loss of value
5. Acquisition methods. Mergers
6. Acquisition methods. Spin-offs
7. Joint ventures
8. Introduction to the consolidation of financial statements 1.
9. Introduction to the consolidation of financial statements 2.
10. The global integration method 1.
11. The global integration method 2.
12. The proportional integration method and the equity method.
13. Acquisitions between group companies.
14. Consolidated financial statements
15. Consolidated financial statements
16. Exhibition of groupwork
17. Exhibition of groupwork
18. Final exam

OTROS MARCOS
OTHER FRAMEWORKS

Activities and contents

1. Public accounting. General Chart of Accounts. Public Sector and its differences with the GAP (General accounting plan) (1) Delimitation of the Spanish Public Sector and accounting and budgetary regulatory framework
2. Public accounting. General Chart of Accounts. Public Sector and its differences with the GAP (2) Delimitation of the Spanish Public Sector and accounting and budgetary regulatory framework
3. Public accounting. General Chart of Accounts and its differences with the GAP (3) The public budget and the budgetary and financial accounting.
4. Public accounting. General Chart of Accounts and its differences with the GAP (4) The public budget and the budgetary and financial accounting.
5. Non-profit entities Differences with the GAP 1.
6. Non-profit entities Differences with the GAP 2.
7. Public Accounting. General chart of accounts. Specific features of Public Accounting in the Local Administration 5.
8. Public Accounting. General chart of accounts. Specific features of Public Accounting in the Local Administration 6.
9. Accounting for Financial and Insurance Entities. Differences with the GAP. 1.
10. Accounting for Financial and Insurance Entities. Differences with the GAP. 2.
11. Accounting for bankruptcy situations. Differences with CMP. 1.
12. Accounting for bankruptcy situations. Differences with CMP 2.
13. Accounting for bankruptcy situations. Differences with CMP. 3.
14. Accounting for bankruptcy situations. Differences with CMP. 4.
15. Exam

TÉCNICAS DE VALORACIÓN DE EMPRESAS Y CONFECCIÓN DE PLANES DE VIABILIDAD
COMPANY VALUATION TECHNIQUES AND PREPARATION OF THE FEASIBILITY PLANS

Activities and contents

1. Economic and financial feasibility of investment-financing projects.
2. Preparation of feasibility reports
3. Company valuation concepts
4. Company valuation techniques
5. Company valuation techniques
6. Exam

TECNOLOGÍA DE LA INFORMACIÓN APLICADA A LA CONTABILIDAD Y AUDITORIA
INFORMATION TECHNOLOGY APPLIED TO ACCOUNTING AND AUDITING

Activities and contents

1. The information system in a business
2. The evolution of information systems in businesses
3. Case study of an Information System in an organization 1.
4. Case study of an Information System in an organization 2.
5. The systems development life cycle
6. The analysis and design of an Accounting Information System.
7. Data modeling
8. Database design: Definition of the tables
9. Database design: Inquiries and forms
10. Process Design: Data Flow Diagrams
11. ICT in the collection and processing of economic and financial data.
12. ICT in the distribution and analysis of economic-financial information.
13. Internal audit of information of technologies. Consulting in the systems development.
14. The Information Audit: case study.
15. Evaluation

ANÁLISIS DE ESTADOS FINANCIEROS
FINANCIAL STATEMENT ANALYSIS

Activities and contents

1. Concept, methodology and analysis techniques. Analysis report.
2. Information sources and case presentations
3. Analysis of the environment, sector and competition
4. Analysis of the Statement of non-financial information
5. Functional classification
6. Equity analysis
7. Profitability analysis
8. Risk analysis and quality of results
9. Case studies
10. Analysis of working capital and cashflow management
11. Case studies
12. Solvency and liquidity analysis
13. Case studies
14. Overall case
15. Exam

REGULACIÓN Y PROCESO DE LA AUDITORÍA
AUDIT REGULATION AND PROCESS

Activities and contents

1. Nature and objectives of the audit
2. Description of the Audit Process: Audit Objectives
3. Audit evidence: types of evidence and audit tests 1.
4. Audit evidence: types of evidence and audit tests 2.
5. Legal framework for auditing in Spain 1.
6. Legal framework for auditing in Spain 2.
7. Nature of auditing standards. General standards and ethical principles 1.
8. Nature of auditing standards. General standards and ethical principles 2.
9. The Audit Independence Regime: Legal Threats and Safeguards
10. The Audit Independence Regime: Legal Threats and Safeguards
11. The audit committees
12. Verification of the Statement of Non-Financial Information
13. Quality control 1.
14. Quality control 2.
15. The internal audit function 1.
16. The internal audit function 2.
17. Integral case study 1.
18. Exam

PLANIFICACIÓN DE LA AUDITORÍA
AUDIT PLANNING

Activities and contents

1. The concepts of audit planning
2. Activities prior to signing the contract
3. The audit risk assessment 1.
4. The audit risk assessment 2.
5. Materiality or relative importance 1.
6. Materiality or relative importance 2.
7. Activity sector analysis and analytical review 1.
8. Activity sector analysis and analytical review 2.
9. Concept and classes of internal control
10. Evaluation of internal control of the company
11. Statistical techniques for auditing 1.
12. Statistical techniques for auditing 2.
13. Statistical techniques for auditing 3.
14. Statistical techniques for auditing 4.
15. The audit report under Spanish law. The rules on audit reports 1.
16. The audit report under Spanish law. The rules on audit reports 2.
17. Integral case study 2. Audit Planning
18. Final exam

AUDITORÍA DE ACTIVOS
AUDIT OF ASSETS

Activities and contents

1. The audit of tangible fixed assets 1.
2. The audit of tangible fixed assets 2.
3. The audit of intangible assets 1.
4. The audit of intangible assets 2.
5. The audit of financial fixed assets 1.
6. The audit of financial fixed assets 2.
7. The treasury audit 1.
8. The treasury audit 2.
9. The audit of stocks 1.
10. The audit of stocks 2.
11. The debtor's audit 1.
12. The debtor's audit 2.
13. Integral case study 3. Assets Audit
14. Integral case study 4. Assets Audit
15. Integral case study 5. Assets Audit
16. Integral case study 6. Assets Audit
17. Integral case study 7. Assets Audit
18. Final exam

AUDITORÍA DE PASIVOS Y RESULTADOS
AUDIT OF LIABILITIES AND RESULTS

Activities and contents

1. Audit of own funds 1
2. Audit of own funds 2
3. Creditor's audit 1
4. Creditor's audit 2
5. Audit of the tax area 1
6. Audit of the tax area 2
7. Audit of provisions and contingencies 1
8. Audit of provisions and contingencies 2
9. Audit of accruals
10. Audit of performance
11. Audit of financial liabilities 1
12. Audit of financial liabilities 2
13. Public audit 1
14. Public audit 2
15. Integral case study (8). Audit of Liabilities
16. Integral case study (9). Audit of Liabilities
17. Integral case study (10). Audit of Liabilities
18. Evaluation

Prácticas en empresa – Internship in a company
Trabajo de investigación – Research work
Trabajo fin de master – Master Thesis