



SYLLABUS
MASTER EN DIRECCIÓN FINANCIERA Y CONTABLE
(INTERNATIONAL FINANCE AND ACCOUNTING)

1. SUBJECT

- **Name:** International Controlling/Controlling Internacional
- **Type of subject:** Elective
- **Credits:** 3 ECTS
- **Hours dedication:** 12 hours (in classroom)
63 hours (out classroom)
- **Language:** English
- **Coordinator of the subject:** Llorenç Bagur Femenías, Marc Oliveras Villanueva
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- **Professors:** Victor Vera, Marc Oliveras
- **Contact:** victor.vera@orange.com, marc.oliveras@upf.edu

2. COURSE DESCRIPTION

Contents

- Management control systems to evaluate the performance in multinational corporations
- Effective decision making in international business.
- Controlling subsidiaries

Basic Abilities

CB6, CB7, CB8, CB9

Specific Abilities

CE1. To take decisions aimed at achieving the company's overall accounting and financial objectives through the application of practical and advanced analysis techniques adapted to the business sector in which it operates.

CE2. To apply expert knowledge to finances and accounting through actual cases, role-play and real practices.

CE6. To apply specific analytical techniques from the field of finances and accounting with the aim of taking the most appropriate decisions, taking into account the economic context and the company's expectations.

CE8. To manage the company's financial resources effectively and efficiently with the aim of increasing its profits and profitability, in keeping with its overall accounting and financial objectives.

Learning Results

- To demonstrate knowledge of the most suitable internal control and advanced management control tools for multinational corporations.
- To design and implement the internal control system and advanced management control techniques to optimize the results of companies with an international presence.
- To select the most suitable financial instruments for financing the company's international expansion.
- To design the optimum financial policy for the company, taking into account, after an exhaustive study, the different implications of the International Financial Reporting Standards.

Teaching Methodology

The presentation of concepts and discussion of practical cases (on-campus and blended courses) and individual work (online modality)

Evaluation criteria

- 30 % Exam
- 70 % Case studies, final project, oral presentations, attendance, etc.

*Before the start of the course, the evaluation criteria will be detailed in the virtual campus, within the parameters indicated here

3. BIOGRAPHY PROFESSOR

Víctor Vera

- Economist and sworn accounts censor. International Business Development for Essec. Finance director in Orange Cataluña.

4. BIBLIOGRAPHY

ACCID (2017). *Nuevas tendencias en Controlling. Revista de contabilidad y dirección*, 24.