

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

**1. SUBJECT**

**Name: Normas Internacionales de Información Financera (NIC/NIIF). Nivel avanzado I. International Financial Reporting Standards. Advanced Level I.**

- **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
- **Contact:** [llorenc.bagur@upf.edu](mailto:llorenc.bagur@upf.edu), [marc.oliveras@upf.edu](mailto:marc.oliveras@upf.edu)
- **Professors:** Francisco Marin
- **Contact:** [Quico.mari@upf.edu](mailto:Quico.mari@upf.edu)

**2. COURSE DESCRIPTION**

**Contents**

IAS 16 Property, Plant and Equipment, IAS 40 Investment Property, IAS 34 Interim Financial Reporting, IAS 12 Income Taxes, IAS 23 Borrowing Costs, IFRS 5 Non-current Assets Held for Sale and Discontinued Operations, IFRS 16 Leases, IAS 38 Intangible Assets, IAS 36 Impairment of Assets, IAS 2 Inventories, IFRS 15 Revenue from Contracts with Customers, IFRS 2 Share-based Payment, IFRS 8 Operating Segments, IFRS 7 Financial Instruments: Disclosures, IAS 33 Earnings Per Share.

**Basic Abilities**

CB6, CB7, CB8, CB9, CB10

**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**

### **Francisco Marín**

- Doctor in Economics and Business from the Rovira i Virgili University (URV), Master in Financial and Accounting Management from the Company (UPF-IDEC) and a degree in Economics and in Business Administration and Management (UPF).
- Associate Professor at Pompeu Fabra University in the Economics and Business Department
- Also teacher in the Barcelona School of Management, a center affiliated to UPF.
- Coordinator of the University Master in Financial and Accounting Management of the Company, online mode at the UPF - Barcelona School of Management.

## **4. BIBLIOGRAPHY**

CARRILLO, Nitzia Vázquez; MONDRAGÓN, Manuel Díaz; OLIVERAS, Ester. Normas internacionales de información financiera (NIIF-IFRS): principios y ejercicios avanzados de contabilidad global. Profit, 2013.