



Universidad  
de Alcalá

# GUÍA DOCENTE

## Information Reporting

**MÁSTER UNIVERSITARIO EN BANCA Y  
FINANZAS (Finance & Banking)**

**Universidad de Alcalá**

**Curso Académico 2019/20**

## GUÍA DOCENTE

Nombre de la asignatura:	<b>Information Reporting</b>
Código:	<b>201553</b>
Titulación en la que se imparte:	<b>MÁSTER UNIVERSITARIO EN BANCA Y FINANZAS (Finance &amp; Banking)</b>
Departamento y Área de Conocimiento:	<b>Departamento de Economía y Dirección de Empresas- Economía Financiera y Contabilidad</b>
Carácter:	<b>Presencial</b>
Créditos ECTS:	<b>3</b>
Curso y cuatrimestre:	<b>1º</b>
Profesorado:	<b>Ph D Anne Marie Garvey, FCCA (Chartered Certified Accountant) and Visiting Lecturer at the Universidad de Alcalá, Madrid. Anne has worked for many years in multinational companies in the finance area and she is a full time academic. She is fluent in Spanish, English (native speaker), and has an intermediate level in French. Her teaching/research interests are focused on international accounting and financial reporting. She has published in international journals such as the European Accounting Review.</b>
Horario de Tutoría:	<b>16:30 – 17:30</b>
Idioma en el que se imparte:	<b>Inglés</b>

### 1. PRESENTACIÓN

Information Reporting is used to provide useful financial information so that investors, creditors and other users can make relevant and well informed decisions. In recent years much work has been done in order to improve this information through updating accounting standards and this continues to be the trend at the moment. The course will examine certain aspects of the International Financial Reporting Standards rather than local accounting systems.

The course takes a global perspective on Information Reporting and highlights accounting and financial terminology, financial ratio analysis, knowledge assets, intangibles, consolidation, auditing, it also examines the development of accounting standards, the implementation of these standards and how to interpret the output from these standards in real company situations.

Prerrequisitos y Recomendaciones (si es pertinente)

## 2. COMPETENCIAS

Competencias genéricas:

1. Obtaining a base of terminology and an understanding of the structure of Information Reporting.
2. Apply the knowledge obtained from the theoretical area to real life situations.

Competencias específicas:

1. Review of Financial Statements.
2. Financial Statement Analysis: Ratio analysis and the application of this analysis to real companies.
3. Consolidated accounting, auditing and a focus on the analysis of this information.

## 3. CONTENIDOS

<b>Bloques de contenido</b> (se pueden especificar los temas si se considera necesario)	Total de clases, créditos u horas
Session 1. Presentation of the course	• 4 h
Session 2. Interpretation of Financial Statements and Ratio Analysis	• 4 h
Session 3. Consolidated Financial Statements	• 4 h
Session 4. Auditor Reporting and the analysis of Financial Information.	• 4 h
Session 5. Group presentations (I)	• 4 h

## Cronograma (Optativo)

Semana / Sesión	Contenido
01 <sup>a</sup>	<ul style="list-style-type: none"> <li>Session 1. Presentation of the course. Review of Financial Statements IAS N° 7. Analysis of Cash Flow Statements. Presentation of Financial Statements.</li> </ul> <p><b>Case study (1):</b> Nokia's financial statements. Information available in <a href="http://www.nokia.com">http://www.nokia.com</a></p> <p><b>Case study (2):</b> Exercise on the preparation and analysis of Cash Flow Statement.</p>
02 <sup>a</sup>	<ul style="list-style-type: none"> <li>Session 2. Interpretation of Financial Statements and Ratio Analysis</li> </ul> <p><b>Stolowy and Lebas (2005)</b> Chapters 14 and 15.</p> <p><b>Individual assignment (1):</b> Pharmaceutical Business. Separate Financial Statements - Zeltia vs. Pharmamar. Information available in <a href="http://www.zeltia.com">http://www.zeltia.com</a></p>
03 <sup>a</sup>	<ul style="list-style-type: none"> <li>Session 3. Consolidated Financial Statements</li> </ul> <p><b>IFRS #3: Business combinations and changes in ownership interests.</b></p> <p><b>Case study (3):</b> Pharmaceutical Business. Consolidated Financial Statements- Zeltia vs. Pharmamar Information available in <a href="http://www.zeltia.com">http://www.zeltia.com</a></p>
04 <sup>a</sup>	<ul style="list-style-type: none"> <li>Session 4. Auditor Reporting and the analysis of Financial Information.</li> </ul> <p><b>Ruiz, E., Guiral, A., &amp;Choy, H. (2010).</b>“The Value Relevance of the Going Concern Opinion”, Working paper.</p> <p><b>Guiral, A., Gonzalo, J. A. &amp;Rodgers, W. (2007).</b>“Information content and recency effect in loan rating decisions”. Accounting and Finance.</p>
05 <sup>a</sup>	<ul style="list-style-type: none"> <li>Session 5. Group presentations (I) See presentation guidelines</li> </ul>
06 <sup>a</sup>	<ul style="list-style-type: none"> <li>Session 6. Group presentations (I). Quiz (sessions 1-4)</li> </ul>

	See presentation guidelines
07 <sup>a</sup>	<ul style="list-style-type: none"> <li>Session 7. Group presentations (II). Quiz (sessions 1-4)</li> </ul>

## 4. METODOLOGÍAS DE ENSEÑANZA-APRENDIZAJE.-ACTIVIDADES FORMATIVAS

### 4.1. Distribución de créditos(especificar en horas)

Número de horas presenciales:	20 h.
Número de horas del trabajo propio del estudiante:	30
Total horas	50

### 4.2. Estrategias metodológicas, materiales y recursos didácticos

	<p>The course will deal with both theory and practical areas of accounting and financial reporting. Focus will be on understanding the terminology involved and practical hands on experience in order to apply that theory to real company situations. It is intended therefore to help professionals and directors to apply information and decision making in real situations.</p>
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## 5. EVALUACIÓN: Procedimientos, criterios de evaluación y de calificación<sup>1</sup>

The overall course grade will be computed as follows:

1. **Oral presentation: 30%**
2. **Partial Tests: 20%**
3. **Final Exam: 50%**

<sup>1</sup>Es importante señalar los procedimientos de evaluación: por ejemplo evaluación continua, final, autoevaluación, co-evaluación. Instrumentos y evidencias: trabajos, actividades. Criterios o indicadores que se van a valorar en relación a las competencias: dominio de conocimientos conceptuales, aplicación, transferencia conocimientos. Para el sistema de calificación hay que recordar la **Normativa del Consejo de Gobierno del 16 de Julio de 2009**: la calificación de la evaluación continua representará, **al menos, el 60%**. Se puede elevar este % en la guía.

## **ATTENDANCE**

Essential. All absences must be notified. Only justified absences will be considered. Reasons for absence must be duly documented as all absences regarding health etc. must be authorised by the Professor so that the coordinator can account for the absence with an authorised report from the Professor.

Non-justified absence during one session will result in the loss of 0.2 points out of 0.5.

Non-justified absence during two sessions will result in the loss of 0.4 points out of 0.5.

Non-justified absence during three or four sessions will result in the loss of 0.5 points out of 0.5.

## **6. BIBLIOGRAFÍA**

### Bibliografía Básica

- Financial Accounting and Reporting: A Global Perspective by HerveStolowy and Michael Lebas

### Bibliografía Complementaria (optativo)