UAB
Universitat Autònoma de Barcelona

International Accounting Standards (IAS/IFRS) and Consolidation

2026/2027

Code: 44445
Credits: 6

Degree programme	Type	Course
Account Auditing and Accounting	OB	1

Contact lecturer

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Teaching staff

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Group languages

You can consult this information at the end of the document.

Prerequisites

It is not necessary any prerequisite to study this subject.

Objectives

- International norms of accounting.

- Legal standards of the consolidation in Spain (NOFCAC, RD 1159/2010)

- Financial states consolidated

- Norms of consolidation

Learning outcomes

- CA03 (Calculate the differences between the financial reporting models of IAS/IFRS versus the Spanish General Accounting Plan.) Calculate the differences between the financial reporting models of IAS/IFRS versus the Spanish General Accounting Plan.
- CA04 (Contrast the differences between the valuation criteria set out in the IAS/IFRS and those included in the General Accounting Plan.) Contrast the differences between the valuation criteria set out in the IAS/IFRS and those included in the General Accounting Plan.

- KA06 (Understand the international accounting standards (IAS/IFRS).) Understand the international accounting standards (IAS/IFRS).
- SA05 (Classify the various alternatives presented by IAS/IFRS for structuring annual accounts and grading standards.) Classify the various alternatives presented by IAS/IFRS for structuring annual accounts and grading standards.
- SA06 (Prepare the consolidated annual accounts of a group of companies using the Spanish regulations for consolidated annual accounts or the International Accounting Standards and International Financial Reporting Standards (IAS/IFRS)) Prepare the consolidated annual accounts of a group of companies using the Spanish regulations for consolidated annual accounts or the International Accounting Standards and International Financial Reporting Standards (IAS/IFRS)

Contents

PART 1:

CONSOLIDATION OF FINANCIAL STATES AND RELATIVE NORMS TO THE ACCOUNTS CONSOLIDATED

CONTENT:

1. INTRODUCTION And SPANISH RULES (RD 1159/2010 of 17 September 2010)

- Legal frame in Spain. The new regulation from 2010
- The combinations of business
- The annual accounting consolidation statements

2. PRELIMINARY CONCEPTS THAT TAKE PART IN THE CONSOLIDATION

- Companies that take part in the consolidation
- Groups of societies: vertical groups and horizontal groups.
- Obligation to consolidate.

3. STAGES OF THE CONSOLIDATION

- Homogenisation of the information
- Aggregation of the games. Eliminations.

4. THE METHOD OF GLOBAL INTEGRATION

- Introduction to the method.
- Elimination investment-net heritage
- Goodwill of consolidation
- The external or external partners
- Elimination of results by internal operations
- Eliminations by financial operations between companies

5. METHOD OF PROPORTIONAL INTEGRATION

6. PROCEDURE OF PUT IN EQUIVALENCES (METHOD OF THE PARTICIPATION). ASSESSMENT OF THE INVESTMENTS IN COMPANIES ASSOCIATED

7. THE ANNUAL ACCOUNTS CONSOLIDATED

- General appearances
- Structure of the balance sheet consolidated
- Structure of the account of losses and gains consolidated
- The state of changes in the net heritage consolidated
- Information to provide in the memory consolidated.

8. INTRODUCCION TO THE TAX CONSOLIDATED (groups to effects of taxation)

PART 2

INTERNATIONAL STANDARD OF FINANCIAL INFORMATION (IAS/IFRS)

CONTENT:

1. THE IAS/IFRS. The International Accounting Standard Board (IASB)

2. GENERAL STRUCTURE OF THE IAS/IFRS

3. ADOPCION OF THE IAS/IFRS IN SPAIN

4. MAIN DIFFERENCES BETWEEN THE SPANISH ACCOUNTING PLAN AND THE IAS/IFRS

5. LAST RULES IN THE PROJECTS OF THE IASB

- Income

- Leases

- Rules about fair value and his measurement

6. INTRODUCCION To THE DRAFT ON PRESENTACIONS FINANCIAL STATES (conjoint project IASB and US FASB)

Learning activities and methodology

Title	Hours	ECTS	Learning outcomes
Practical classes	11.5	0.46	SA05
Study of regulations	47.5	1.9	CA04, KA06, SA06
Theoretical classes	37	1.48	SA06
Written report	1	0.04	CA04, SA06
Written report	40	1.6	CA03
Tutorial practicals cases and report	10	0.4	CA04

The educational methodology will be based in a combination of three types of activities:

- Activity directed: theoretical classes.

- Activity supervised: consistent in practical classes and resolution of problems, the realisation of tutorial programme and the realisation of exercises

- Autonomous activity that divides in two parts:

* Part of study by part of the student (readings, research of information, etc).

* Autonomous activity in group devoted to the research of data and preparation of a report on the information that provides the memory of the annual accounts. Presentation and debate.

Important:

\"In this course, the use of Artificial Intelligence (AI) technologies is not allowed in any of its phases. Any work that includes fragments generated with AI will be considered a lack of academic honesty and may result in a partial or total penalty in the grade of the activity, or higher penalties in serious cases.\"

The proposed teaching methodology may undergo some modifications according to the restrictions imposed by the health authorities on on-campus courses.

The tutorial could be in a a seminary or on line

Annotation: within the schedule set by the centre or degree programme, 15 minutes of one class will be reserved for students to evaluate their lecturers and their courses or modules through questionnaires.

Assessment

Continuous assessment activities

Title	Weight	Hours	ECTS	Learning outcomes

Assistance and participation	10%	0	0	CA03
Report presentation	20%	1	0.04	CA04, SA06
exercises presentation	20%	0	0	SA05
Exams	50%	2	0.08	KA06, SA06

The student evaluation and monitoring system is divided into 4 modalities (continuous evaluation):

- Completion of a global exercise on consolidation (20%)

- Completion and presentation of a work on NIC/NIIF (20%)

- Participation and attendance in class: 10% (minimum attendance 75%) which is configured as follows:

• Attendance and participation in consolidation and NIC/NIIF classes: 4%

• During the last consolidation sessions, exercises on eliminations will be presented and developed in groups in the classroom (compulsory attendance): 6% of the grade

- Final exam: 50%

The final exam will be held at the end of May or during the month of June once regular classes have ended.

Minimum exam score to be able to make an average: 4 points (out of 10 points). If a grade of less than 4 points is obtained in the exam and the average with all activities (including the exam) is greater than 5 points, the student will have a grade of 4.8 points. They will have the right to take the retake.

The proposed assessment may undergo some modification depending on the restrictions on attendance imposed by the health authorities.

Retake Process

\"To participate in the retake process, students must have been previously assessed in a set of activities that represents a minimum of two-thirds of the total grade for the subject or module.\" Section 3 of Article 112 ter. Retake (UAB Academic Regulations). Students must have obtained an average grade for the subject between 3.5 and 4.8. The retake test will be carried out between 15 and 20 days after the final test. The student who takes the retake exam and obtains a minimum of 5 points in the retake exam will pass the subject with a grade of 5. Otherwise, they will maintain the same grade they had prior to the retake.

Irregularities in assessment acts

Without prejudice to other disciplinary measures deemed appropriate, and in accordance with current academic regulations, \"The commission of any irregularity in an assessment act (academic fraud, plagiarism or improper use of AI, unless such use is expressly authorized in the teaching guide), which may lead to a significant variation in the grade, means that this act will be graded with a 0. In the event that the teaching guide provides that to pass the subject it is an essential requirement to have obtained a minimum grade in this assessment act or that several irregularities occur in the assessment acts of the same subject, the final grade for this subject is 0. Apart from this, a disciplinary process may be initiated against the student who incurs any of these irregularities.

This subject does not provide for the single assessment system.

Bibliography

IAS/IFRS

RD 1159/2010 About rules of consolidation.

RD 602/2016 that modifies the norms of consolidation

RD 1/2021 that modifies spanish Accounting Plan and norms of consolidation

Resolutions of the ICAC

Software

- Excel

- SABI DATA BASE

Course groups and languages

The information provided is provisional until November 30. After this date, you will be able to consult the language of each group through this link. To access the information, you will need to enter the course CODE

Type of teaching	Group	Language	Semester	Shift
(TEm) Theory (master)	1	Spanish	second semester	afternoon
(PAULm) Classroom practices (master)	1	Spanish	second semester	afternoon