



Consolidation. Global Integration Method

» Modality: online

» Duration: 6 weeks

» Certificate: TECH Technological University

» Dedication: 16h/week

» Schedule: at your own pace

» Exams: online

» Target Group: Graduates who want to delve deeper and update their knowledge in accounting with the latest approved regulations and with an international and complex vision of accounting statements.

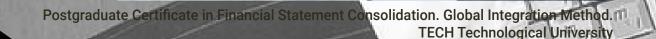
Website: www.techtitute.com/in/school-of-business/postgraduate-certificate/financial-statement-consolidation-global-integration-method

Index

Why Study at TECH? Why Our Program? Objectives Welcome p. 4 p. 6 p. 10 p. 14 06 Methodology Our Students' Profiles **Course Management Structure and Content** p. 18 p. 24 p. 32 p. 36 Benefits for Your Company Certificate Impact on Your Career p. 42 p. 46 p. 50

01 **Welcome**

This program seeks to analyze the different phases of financial statement consolidation in order to prepare professionals for their development. Likewise, students are provided with the necessary tools to prepare the main consolidated financial statements of a group of companies, in such a way that the equity, economic and financial situation of the companies is correctly recorded. Therefore, TECH seeks to contribute to personal and professional growth, making this program a unique opportunity for professionals in the economic sector.









tech 08 | Why Study at TECH?

At TECH Technological University



Innovation

The university offers an online learning model that combines the latest educational technology with the most rigorous teaching methods. A unique method with the highest international recognition that will provide students with the keys to develop in a rapidly-evolving world, where innovation must be every entrepreneur's focus.

"Microsoft Europe Success Story", for integrating the innovative, interactive multi-video system.



The Highest Standards

Admissions criteria at TECH are not economic. Students don't need to make a large investment to study at this university. However, in order to obtain a qualification from TECH, the student's intelligence and ability will be tested to their limits. The institution's academic standards are exceptionally high...

95%

of TECH students successfully complete their studies



Networking

Professionals from countries all over the world attend TECH, allowing students to establish a large network of contacts that may prove useful to them in the future.

100,000+

200+

executives trained each year

different nationalities



Empowerment

Students will grow hand in hand with the best companies and highly regarded and influential professionals. TECH has developed strategic partnerships and a valuable network of contacts with major economic players in 7 continents.

500+

collaborative agreements with leading companies



Talent

This program is a unique initiative to allow students to showcase their talent in the business world. An opportunity that will allow them to voice their concerns and share their business vision.

After completing this program, TECH helps students show the world their talent.



Multicultural Context

While studying at TECH, students will enjoy a unique experience. Study in a multicultural context. In a program with a global vision, through which students can learn about the operating methods in different parts of the world, and gather the latest information that best adapts to their business idea.

TECH students represent more than 200 different nationalities.



Learn with the best

In the classroom, TECH's teaching staff discuss how they have achieved success in their companies, working in a real, lively, and dynamic context. Teachers who are fully committed to offering a quality specialization that will allow students to advance in their career and stand out in the business world.

Teachers representing 20 different nationalities.



At TECH, you will have access to the most rigorous and up-to-date case studies in the academic community"

Why Study at TECH? | 09 tech

TECH strives for excellence and, to this end, boasts a series of characteristics that make this university unique:



Analysis

TECH explores the student's critical side, their ability to question things, their problem-solving skills, as well as their interpersonal skills.



Academic Excellence

TECH offers students the best online learning methodology. The university combines the Relearning method (a postgraduate learning methodology with the highest international rating) with the Case Study. A complex balance between tradition and state-of-the-art, within the context of the most demanding academic itinerary.



Economy of Scale

TECH is the world's largest online university. It currently boasts a portfolio of more than 10,000 university postgraduate programs. And in today's new economy, **volume + technology = a ground-breaking price**. This way, TECH ensures that studying is not as expensive for students as it would be at another university.



professional success in senior business management.

It is a challenge that demands effort and dedication, but it opens the door to a promising future. Students will learn from the best teaching staff and with the most flexible and innovative educational methodology.



tech 12 | Why Our Program?

This program will provide students with a multitude of professional and personal advantages, particularly the following:



A significant career boost

By studying at TECH, students will be able to take control of their future and develop their full potential. By completing this program, students will acquire the skills required to make a positive change in their career in a short period of time.

70% of participants achieve positive career development in less than 2 years.



Develop a strategic and global vision of companies

TECH offers an in-depth overview of general management to understand how each decision affects each of the company's different functional areas.

Our global vision of companies will improve your strategic vision.



Consolidate the student's senior management skills

Studying at TECH means opening the doors to a wide range of professional opportunities for students to position themselves as senior executives, with a broad vision of the international environment.

You will work on more than 100 real senior management cases.



Take on new responsibilities

The program will cover the latest trends, advances and strategies, so that students can carry out their professional work in a changing environment.

45% of graduates are promoted internally.



Access to a powerful network of contacts

TECH connects its students to maximize opportunities. Students with the same concerns and desire to grow. Therefore, partnerships, customers or suppliers can be shared.

You will find a network of contacts that will be instrumental for professional development.



Thoroughly develop business projects

Students will acquire a deep strategic vision that will help them develop their own project, taking into account the different areas in companies.

20% of our students develop their own business idea.



Improve soft skills and management skills

TECH helps students apply and develop the knowledge they have acquired, while improving their interpersonal skills in order to become leaders who make a difference.

Improve your communication and leadership skills and enhance your career.



Be part of an exclusive community

Students will be part of a community of elite executives, large companies, renowned institutions, and qualified professors from the most prestigious universities in the world: the TECH Technological University community.

We give you the opportunity to train with a team of world renowned teachers.





tech 16 | Objectives

TECH makes the goals of their students their own goals too. Working together to achieve them.

The Postgraduate Certificate in Financial Statement Consolidation. Global Integration Method qualifies students to:



Identify the applicable regulations to solve problems of accounting for complex transactions

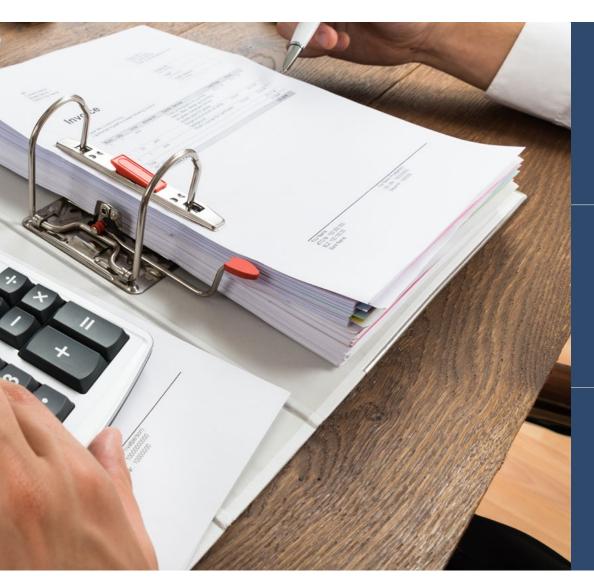


Apply General Chart of Accounts recognition and valuation rules to different complex transactions



Prepare consolidated annual accounts







Analyze business operations for decision-making



Identify and apply the regulations applicable to the group of companies in the preparation of the financial statements the general rules of the consolidated financial statements



Increase knowledge of investments and divestments in jointly controlled entities





tech 20 | Structure and Content

Syllabus

The Postgraduate Certificate in Financial Statement Consolidation. Global Integration Method of TECH Technological University is an intensive program that prepares the professional to face challenges and business decisions at the accounting level, both nationally and internationally. Its main objective is to promote your personal and professional growth, helping you to achieve career success.

If you want to improve yourself, make a positive change professionally and network with the best, this is the place for you.

The content of the Postgraduate Certificate in Financial Statement Consolidation. Global Integration Method is designed to promote the development of managerial skills that allow for more rigorous decision making in uncertain environments.

Throughout 150 hours of education, the student will analyze a multitude of practical cases through individual practice and teamwork. It is, therefore, an authentic immersion in real business situations

This Postgraduate Certificate deals in depth with all areas of the company and is designed to educate managers who understand accounting management from a strategic, international and innovative perspective.

A plan designed for students, focused on their professional improvement and that prepares them to achieve excellence in the field of business management and administration. A program that understands your needs and those of your company through innovative content based on the latest trends, and supported by the best educational methodology and an exceptional faculty, which will provide you with the competencies to solve critical situations in a creative and efficient way.

This Postgraduate Certificate takes place over 6 weeks and is made up of just 1 module:

Module 1.

Financial Statement Consolidation



Where, When and How is it Taught?

TECH offers the possibility of developing this Postgraduate Certificate in Financial Statement Consolidation. Global Integration Method completely online. Over the course of 6 weeks, you will be able to access all the contents of this program at any time, allowing you to self-manage your study time.

A unique, key, and decisive educational experience to boost your professional development and make the definitive leap.

Module 1. Financial Statement Consolidation 1.1. Accounting Consolidation: 1.3. Global Integration Method. Part II 1.3.3. Scenario 2: Variation in the Percentage of 1.2. Global Integration Method. Part I Ownership without Loss of Control Introduction Introduction 1.3.1. Introduction 1.3.3.1. Increase in the Percentage of Homogenizations 1.3.2. Scenario 1: Change in Investment without 1.1.1. Introduction Ownership without Loss of Control Change in Percentage of Ownership, Change 1.2.3. Aggregations and Acquisition Method 1.1.1.1. Concept of Consolidation 1.3.3.2. Decrease in the Percentage of 1.2.4. Eliminations in Ownership 1.1.1.2. Regulations to Prepare Consolidated Ownership without Loss of Control Financial Statements 1.3.4. Scenario 3: Decrease in the Percentage of 1.1.2. Subject to Consolidation Ownership Resulting in Loss of Control 1.1.3. Obligation to Consolidate 1.3.5. Special Cases and Exceptions to the 1.1.4. Consolidation Methods Acquisition Method 1.4. Global Integration Method. Part III Global Integration Method. Part IV Global Integration Method. Part V 1.7. Equity Method 1.4.1. Introduction Introduction 1.6.1. Introduction 1.7.1. Introduction. Description of the Procedure 1.7.2. Valuation by the Equity Method in 1.4.2. Individual Cases Eliminating Intragroup Items and Income 1.6.2. Non-Asset Eliminations 1.4.2.1. Indirect Participation 1.5.3. Non-Financial Intragroup Transactions 1.6.3. Financial Intragroup Transactions Subsequent Years 1.4.2.2. Reverse Acquisitions 1.7.3. Intragroup Transactions between Companies 1.4.2.3. Other Acquisitions Accounted by the Equity Method and **Group Companies** 1.7.4. Modification of the Participation 1.7.5. Impairment Losses and Loss of Associated Multigroup Status 1.9. Other Rules Applicable 1.10. Consolidated Annual Accounts 1.8. Proportional Integration Method to Consolidation 1.8.1. Definition and Applicable Criteria 1.10.1. Introduction 1.8.2. Non-Monetary Contributions 1.10.2. General Rules for Consolidated 1.9.1. Introduction 1.8.3. Joint Ventures Held for Sale Financial Statements 1.9.2. Translation of Annual Accounts in Foreign 1.8.4. Others 1.10.3. The Consolidated Balance Sheet Currency (arts. 59 A 67) 1.8.5. Investments and Divestment in Jointly 1.10.4. Consolidated P&L Accounts 1.9.3. Other Rules Applicable to Consolidation 1.10.5. Consolidated Statement of Changes in Controlled Entities 1.8.6. Holdings Prior to being Considered a Shareholders' Equity Multigroup Entity 1.10.6. Consolidated Statement of Cash Flows 1.8.7. Loss of Multigroup Status 1.10.7. The Consolidated Report 1.8.8. Termination of the Joint Control Relationship





A unique specialization experience, key and decisive to boost your professional development and make the definitive leap"



This academic program offers students a different way of learning. Our methodology uses a cyclical learning approach: **Relearning.**

This teaching system is used, for example, in the most prestigious medical schools in the world, and major publications such as the **New England Journal of Medicine** have considered it to be one of the most effective.



tech 26 | Methodology

TECH Business School uses the Case Study to contextualize all content

Our program offers a revolutionary approach to developing skills and knowledge. Our goal is to strengthen skills in a changing, competitive, and highly demanding environment.





This program prepares you to face business challenges in uncertain environments and achieve business success.



Our program prepares you to face new challenges in uncertain environments and achieve success in your career.

A learning method that is different and innovative

This TECH program is an intensive educational program, created from scratch to present executives with challenges and business decisions at the highest level, whether at the national or international level. This methodology promotes personal and professional growth, representing a significant step towards success. The case method, a technique that lays the foundation for this content, ensures that the most current economic, social and business reality is taken into account.



You will learn, through collaborative activities and real cases, how to solve complex situations in real business environments"

The case method has been the most widely used learning system among the world's leading business schools for as long as they have existed. The case method was developed in 1912 so that law students would not only learn the law based on theoretical content. It consisted of presenting students with real-life, complex situations for them to make informed decisions and value judgments on how to resolve them. In 1924, Harvard adopted it as a standard teaching method.

What should a professional do in a given situation? This is the question we face in the case method, an action-oriented learning method. Throughout the program, the studies will be presented with multiple real cases. They must integrate all their knowledge, research, argue and defend their ideas and decisions.

tech 28 | Methodology

Relearning Methodology

TECH effectively combines the Case Study methodology with a 100% online learning system based on repetition, which combines different teaching elements in each lesson.

We enhance the Case Study with the best 100% online teaching method: Relearning.

Our online system will allow you to organize your time and learning pace, adapting it to your schedule. You will be able to access the contents from any device with an internet connection.

At TECH you will learn using a cutting-edge methodology designed to train the executives of the future. This method, at the forefront of international teaching, is called Relearning.

Our online business school is the only one in the world licensed to incorporate this successful method. In 2019, we managed to improve our students' overall satisfaction levels (teaching quality, quality of materials, course structure, objectives...) based on the best online university indicators.



Methodology | 29 **tech**

In our program, learning is not a linear process, but rather a spiral (learn, unlearn, forget, and re-learn). Therefore, we combine each of these elements concentrically. With this methodology we have trained more than 650,000 university graduates with unprecedented success in fields as diverse as biochemistry, genetics, surgery, international law, management skills, sports science, philosophy, law, engineering, journalism, history, markets, and financial instruments. All this in a highly demanding environment, where the students have a strong socio-economic profile and an average age of 43.5 years.

Relearning will allow you to learn with less effort and better performance, involving you more in your specialization, developing a critical mindset, defending arguments, and contrasting opinions: a direct equation to success.

From the latest scientific evidence in the field of neuroscience, not only do we know how to organize information, ideas, images and memories, but we know that the place and context where we have learned something is fundamental for us to be able to remember it and store it in the hippocampus, to retain it in our long-term memory.

In this way, and in what is called neurocognitive context-dependent e-learning, the different elements in our program are connected to the context where the individual carries out their professional activity.

This program offers the best educational material, prepared with professionals in mind:



Study Material

All teaching material is produced by the specialists who teach the course, specifically for the course, so that the teaching content is highly specific and precise.

These contents are then applied to the audiovisual format, to create the TECH online working method. All this, with the latest techniques that offer high quality pieces in each and every one of the materials that are made available to the student.



Classes

There is scientific evidence suggesting that observing third-party experts can be useful.

Learning from an Expert strengthens knowledge and memory, and generates confidence in future difficult decisions.



Management Skills Exercises

They will carry out activities to develop specific executive competencies in each thematic area. Practices and dynamics to acquire and develop the skills and abilities that a high-level manager needs to develop in the context of the globalization we live in.



Additional Reading

Recent articles, consensus documents and international guidelines, among others. In TECH's virtual library, students will have access to everything they need to complete their course.





Students will complete a selection of the best case studies chosen specifically for this program. Cases that are presented, analyzed, and supervised by the best senior management specialists in the world.



Interactive Summaries

The TECH team presents the contents attractively and dynamically in multimedia lessons that include audio, videos, images, diagrams, and concept maps in order to reinforce knowledge.



This exclusive educational system for presenting multimedia content was awarded by Microsoft as a "European Success Story".

Testing & Retesting

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We periodically evaluate and re-evaluate students' knowledge throughout the program, through assessment and self-assessment activities and exercises, so that they can see how they are achieving their goals.

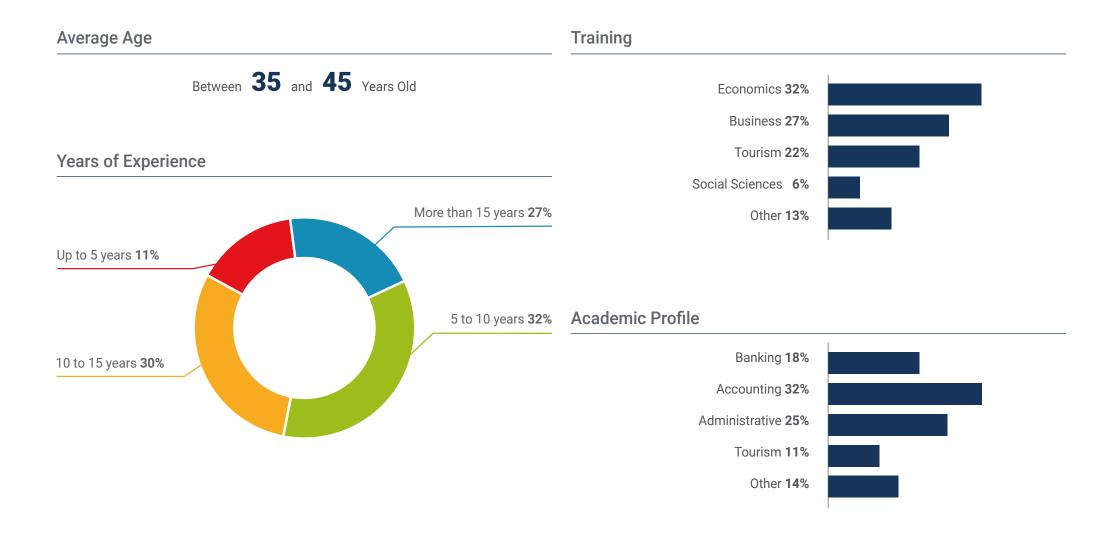


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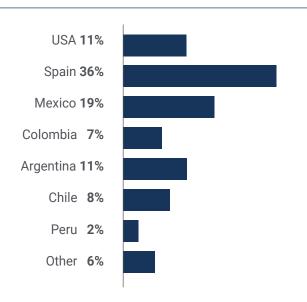




tech 34 | Our Students' Profiles



Geographical Distribution





Mario Izquierdo

Accounting Manager

"It is complicated to consider studying a specialization as relevant as this one.

Especially when you have to balance your studies with the rest of your obligations.

However, TECH offered me the opportunity to do it and be able to complement my knowledge thanks to its innovative methodology and, mainly, its online format"





Management



Dr. Pérez Estébanez, Raquel

- PhD in Economics and Business Administration
- Associate Professor at the Complutense University of Madrid
- Author of several publications

Professors

Ms. Bolinaga, Sara

- Practicing attorney, admitted to the School of Lawyers of Madrid.
- Double degree in Law and Business Administration, Complutense University of Madrid (UCM)
- Master's Degree in Financial Economic Management from the Distance University of Madrid (UDIMA)
- Auditing and Accounting Technician. Present

Mr. Martínez Laguna, Luis

- Professor-Collaborator, Economic and Business Sciences, CEU-San Pablo
- Degree in Economics and Business Administration
- Doctoral Studies: Accounting and Auditing
- Specialized in Commercial Research

Dr. Martínez Silva, Alberto

- Director of Management Control Telefónica Spain
- Wholesale Business Manager Telefónica International
- Doctor in Economics and Business Administration Complutense University of Madrid
- Degree in Economics and Business Administration Complutense University of Madrid
- Postgraduate in Management Development. Navarra University
- Professor of the Department of Financial Economics and Accounting. Complutense University of Madrid
- Professor of the Department of Financial Economics and Accounting. San Pablo University

Dr. López Domínguez, Ignacio

- Dr. in Economics and Business Administration, Autonomous University of Madrid
- Professor, Complutense University of Madrid (Financial Management and Accounting Department)
- Academic Coordinator of the subject Fundamentals of Financial Management of the Company
- Member of the advisory board of several academic and scientific journals
- Regular contributor to different media and frequent lecturer on financial topics.
- Author of numerous publications in his specialty

Mr. Campuzano Vallés, Manuel

- External collaborator in the consulting and educational area of I.E.C.E., as well as other educational companies
- Degree in Economics and Business Administration. Autonomous University of Madrid
- Chartered Accountant and member of the ROAC, after having passed the qualification examination
- Certificate of Pedagogical Aptitude (CPA) Institute of Education Sciences of the Complutense University of Madrid
- Advisor to companies in the financial area
- Lecturer in the financial area of the MBA, Master's Degree in Financial Management, Postgraduate Course in Business Management and Master's Degree in Accounting and Management Control EAE (School of Business Administration)
- Associate Professor of Analytical Accounting and Financial Accounting at the Complutense University of Madrid

tech 40 | Course Management

Ms. Vico Román, Noelia

- Associate Professor, San Pablo University CEU. Department of Business Economics
- Bachelor's Degree in Business Administration, specializing in Accounting and Auditing.
 Rey Juan Carlos University (Madrid)
- Certificate in Business Administration, specializing in Accounting and Financial Analysis. (URJC-Madrid)
- Master's Degree in High School Teacher Training (Economics and Business Administration). Complutense University of Madrid
- Emotional Intelligence in the different educational stages (Magister – ANFAP – CSIF-130 hours)
- Technical Specialist in Administration (IFP Isaac Peral-Torrejón de Ardoz)

Mr. López Gómez, Miguel Ángel

- Degree in Economics and Business Administration, University of Alicante.
- Doctorate Courses in Economics from Carlos III University of Madrid
- Doctorate courses in Business Management from the Autonomous University of Madrid
- Financial consultant for Banco Santander, Intermoney, Citigroup, Techrules and SIAG
- Training courses for Banco de Sabadell, Caja de Ahorros del Mediterráneo, Banco Cooperativo, Banco Pastor, etc.
- From 2009 to 2013, he was deputy director of the Residence Hall Antonio Machado, Carlos III University of Madrid





We have highly qualified teachers and the most complete syllabus on the market, which allows us to offer you education of the highest academic level"







Are you ready to take the leap? Excellent professional development awaits you

The Postgraduate Certificate in Financial Statement Consolidation. Global Integration Method by TECH is an intensive program that prepares the professional to face the challenges and business decisions at the accounting level, both nationally and internationally. The main objective is to promote personal and professional growth. Helping to achieve success.

If you want to improve yourself, make a positive change professionally and network with the best, this is the place for you.

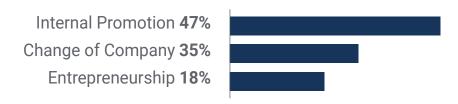
Get up to date in Financial Statement Consolidation. Global Integration Method and achieve the professional improvement you desire.

The higher specialization offered by TECH is an indispensable option to improve your education.

When the change occurs



Type of change



Salary increase

This program represents a salary increase of more than 25.22% for our students

\$57,900

A salary increase of

25.22%

\$75,500





tech 48 | Benefits for Your Company

Developing and retaining talent in companies is the best long-term investment.



Intellectual Capital and Talent Growth

You will introduce the company to new concepts, strategies, and perspectives that can bring about significant changes in the organization.



Retaining high-potential executives to avoid talent drain

This program strengthens the link between the company and the executive and opens new avenues for professional growth within the company.



Building agents of change

You will be able to make decisions in times of uncertainty and crisis, helping the organization overcome obstacles.



Increased international expansion possibilities

Thanks to this program, the company will come into contact with the main markets in the world economy.





Project Development

You will be able to work on a current project or develop new projects in the field of R&D or Business Development within the company.



Increased competitiveness

This program will equip students with the skills to take on new challenges and drive the organization forward.





tech 52 | Certificate

This **Postgraduate Certificate in Financial Statement Consolidation. Global Integration Method** contains the most complete and up-to-date program on the market.

After the student has passed the assessments, they will receive their corresponding **Postgraduate Certificate** issued by **TECH Technological University** via tracked delivery*.

The certificate issued by **TECH Technological University** will reflect the qualification obtained in the Postgraduate Certificate, and meets the requirements commonly demanded by labor exchanges, competitive examinations, and professional career evaluation committees.

Title: Postgraduate Certificate in Financial Statement Consolidation. Global Integration Method

Official N° of Hours: 150 h.



^{*}Apostille Convention. In the event that the student wishes to have their paper certificate issued with an apostille, TECH EDUCATION will make the necessary arrangements to obtain it, at an additional cost.



Postgraduate Certificate Financial Statement Consolidation. Global Integration Method

» Modality: online

» Duration: 6 weeks

» Certificate: **TECH Technological University**

» Dedication: 16h/week

» Schedule: at your own pace

» Exams: online

