

# Postgraduate Diploma

## Advanced Accounting





## Postgraduate Diploma Advanced Accounting

- » Modality: online
- » Duration: 6 months
- » Certificate: TECH Technological University
- » Dedication: 16h/week
- » Schedule: at your own pace
- » Exams: online
- » Target Group: Graduates who want to expand 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/us/school-of-business/postgraduate-diploma/postgraduate-diploma-advanced-accounting](http://www.techtitute.com/us/school-of-business/postgraduate-diploma/postgraduate-diploma-advanced-accounting)



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01

# Welcome

Accounting is one of the most important areas of any company, since it provides a clear and complete vision of the economic-financial situation of the entity, so specific strategies can be carried out to achieve the maximum possible benefits. With this in mind, this program offers accounting managers and other professionals in the field a unique academic opportunity to specialize in accounting, taxation and international regulations specific to the field. Thus, upon completing the course, students will be able to manage all aspects related to corporate accounting, as well as the departments in any type of company.



Postgraduate Diploma in Advanced Accounting.  
TECH Technological University

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*The figure of the upright, inflexible and authoritarian manager has become obsolete. A new profile has emerged, one that is much more in line with new trends and stands out for being technologically savvy, practicing active listening and being self critical of their work"*

02

# Why Study at TECH?

TECH is the world's largest 100% online business school. It is an elite business school, with a model based on the highest academic standards. A world-class centre for intensive managerial skills training.



“

*TECH is a university at the forefront of technology, and puts all its resources at the student's disposal to help them achieve entrepreneurial success”*

## 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+**

executives trained each year

**200+**

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 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.

03

# Why Our Program?

Studying this TECH program means increasing the chances of achieving 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.

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

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

**01**

### 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.*

**03**

### 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.

**04**

### 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.

**02**

### 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.*

*45% of graduates are promoted internally.*

05

### 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.*

06

### 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.*

07

### 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.*

08

### 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.*

04

# Objectives

This program is designed to strengthen the managerial and leadership skills of business professionals in the field of accounting. It is an academic option of great value to master an area that is fundamental in any company. Thus, at the end of the program, students will be able to manage the economic affairs of the company, applying the strategies that allow them to obtain a higher performance.

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*Acquire the necessary skills  
to perform internal audits to  
demonstrate business viability"*

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

The Postgraduate Diploma in Advanced Accounting helps students to:

**01**

Gather and interpret relevant data to make judgments that include reflection on relevant areas in accounting

**02**

Convey information, ideas, problems, and solutions to both specialized and non-specialized audiences

**03**

Properly manage available information by creatively integrating knowledge and applying it to problem solving based on the scientific method

**04**

Apply the recognition and valuation rules of the general chart of accounts to various complex transactions

**05**

Understand and apply the resolutions and answers to the consultations made to the ICAC

**06**

Relate the evolution of the economic and financial environment with the financial, accounting and tax strategy to be followed by the company

07

Carry out specific auditing and internal control tasks to ensure a true and fair view of the company's economic and financial situation

08

Know the accounting regulatory framework and, in particular, general accounting plans that observe it

09

Know the structure of the Spanish tax system in order to understand how it affects the economic-financial activity of the company

10

Know the nature of Corporate Income Tax and identify its elements with the intention of considering it in the company's economic-financial activity

11

Know the nature of Personal Income Tax and identify its elements in order to consider it in the company's economic-financial activity

12

Identify the applicable regulations for problem resolution related to accounting and International Financial Reporting Standards (IFRS)

05

# Structure and Content

This course has been designed with the academic needs of professionals working in the accounting departments of small and large companies in mind. Thus, the content covers all the aspects that a director in this area must handle with fluency to ensure the accounts are being managed properly. Throughout four modules, students will analyze cases related to accounting, taxation and international regulations.



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*Thanks to this program, you will be able to undertake the accounting management of your company”*

## Syllabus

The Postgraduate Diploma in Advanced Accounting at TECH Technological University is a first level program aimed at improving the skills of accounting managers. To this end, they are offered a comprehensive syllabus consisting of four modules covering the most specific issues in the field, but also on international regulations to be applied in daily practice.

Its content is designed to promote the development of managerial skills that will enable them to make decisions with greater rigor in uncertain environments, so students will acquire a level of competence that will enable them to manage the accounting department of any company.

Throughout 600 hours of study, they will have access to a multitude of didactic resources, both theoretical and practical, thanks to which they will be able to make a complete tour of the most current concepts and strategies in the field.

This Postgraduate Diploma deals in depth with different areas of the company and it is designed to train managers who understand project management from a strategic, international and innovative perspective.

A plan designed for students, focused on their professional improvement and intended to be a useful work guide that they can use at different times in their careers. A program that has the most reputable teaching team in the market today and uses the latest teaching methodology to offer students all possible facilities to improve their learning process.

This Postgraduate Diploma takes place over 6 months and is divided into 4 modules:

<b>Module 1</b>	Advanced Accounting I
<b>Module 2</b>	Advanced Accounting II
<b>Module 3</b>	Accounting and Taxation
<b>Module 4</b>	International Regulations



### Where, When and How is it Taught?

TECH offers the possibility of taking this program completely online. Throughout the six months of specialization, students will be able to access all the contents on the program at any time, allowing them to self manage their study time.

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

## Module 1. Advanced Accounting I

<b>1.1. Company Formation</b>	<b>1.2. Treasury Stock</b>	<b>1.3. Property, Plant and Equipment</b>	<b>1.4. Value Added Tax-VAT (I)</b>
1.1.1. Introduction to Corporate Accounting 1.1.2. Capital Stock 1.1.2.1. Monetary Contributions 1.1.2.2. Non-Monetary Contributions 1.1.3. Limited Company Formation 1.1.3.1. Formation by Simultaneous Foundation or by Agreement 1.1.3.2. Formation by Successive Formation or by Public Subscription	1.2.1. Concept of Treasury Stock 1.2.2. Treasury Stock Acquisition 1.2.3. Treasury Stock Disposal 1.2.4. Treasury Stock Depreciation	1.3.1. Introduction to Property, Plant and Equipment 1.3.2. Initial Valuation of Property, Plant and Equipment 1.3.2.1. Acquisition Price 1.3.2.2. Production Costs 1.3.2.3. Swaps 1.3.2.4. Non-Monetary Contributions 1.3.3. Posterior Valuation of Property, Plant and Equipment 1.3.3.1. Depreciation 1.3.3.2. Deterioration 1.3.4. Disposal of Property, Plant and Equipment	1.4.1. Value Added Tax and Accounts 1.4.2. Input VAT 1.4.3. Output VAT 1.4.4. Value Added Tax Accounting on Purchases and Expenses 1.4.5. Value Added Tax Accounting on Sales and Services Rendered
<b>1.5. Value Added Tax-VAT (II)</b>	<b>1.6. Corporate Income Tax - IS (I)</b>	<b>1.7. Corporate Income Tax - IS (II)</b>	<b>1.8. Financing I</b>
1.5.1. Pro Rata Rule 1.5.1.1. General Proration 1.5.1.2. Special Apportionment 1.5.1.3. Pro Rata Rule for Investment Goods 1.5.2. Special Tax Regimes 1.5.3. Intra-Community Goods Acquisitions, Imports and Exports	1.6.1. Corporate Income Tax and Accounts 1.6.2. Current Tax on Assets and Liabilities 1.6.3. Deferred Tax on Assets and Liabilities 1.6.4. Valuation of Current and Deferred Tax on Assets and Liabilities	1.7.1. Tax Loss Carryforwards 1.7.2. Corporate Tax Adjustments 1.7.2.1. Permanent Differences 1.7.2.2. Temporary Differences	1.8.1. Introduction to Corporate Financing 1.8.2. Reserves 1.8.2.1. Account 110: Share Premium 1.8.2.2. Account 111: Legal Reserve 1.8.2.3. Account 113: Voluntary Reserve 1.8.2.4. Account 114: Special Reserves 1.8.2.5. Account 118: Contributions from Shareholders, Partners or Owners 1.8.3. Unappropriated Retained Earnings 1.8.3.1. Account 120: Retained Earnings 1.8.3.2. Account 121: Losses from Previous Years 1.8.3.3. Account 129: Fiscal Year Results 1.8.4. Capital Subsidies for SMEs
<b>1.9. Financing II</b>	<b>1.10. Financial Accounts I</b>		
1.9.1. Provisions 1.9.2. Long-Term Debt 1.9.2.1. Long-Term Debt with Special Characteristics 1.9.2.2. Long-Term Debt with Related Parties 1.9.2.3. Long-Term Debt due to Received Loans, Borrowings and Other Items 1.9.3. Guarantees 1.9.3.1. Account 180: Long-Term Guarantees Received 1.9.3.2. Account 181: Advances Received for Long Term Sales and Services 1.9.3.3. Account 189: Long-Term Financial Guarantees 1.9.4. Transitory Financing Situations	1.10.1. Borrowings, Debt with Special Features and Other Similar Short-Term Issuances 1.10.2. Short-Term Debt with Related Parties 1.10.3. Short-Term Debt for Received Loans and Other Concepts 1.10.4. Short-Term Financial Investments with Related Parties		

**Module 2. Advanced Accounting II**

<b>2.1. Financial Accounts II</b>	<b>2.2. Business Combination (I)</b>	<b>2.3. Business Combination (II)</b>	<b>2.4. Business Combination (III)</b>
<ul style="list-style-type: none"> <li>2.1.1. Other Temporary Financial Investments</li> <li>2.1.2. Other Non-Bank Accounts</li> <li>2.1.3. Short-Term Received Deposits and Guarantees and Periodization Adjustments</li> <li>2.1.4. Treasury</li> <li>2.1.5. Non-Current Assets Held for Sale and Associated Assets and Liabilities</li> <li>2.1.6. Impairment of Short-Term Financial Investments</li> </ul>	<ul style="list-style-type: none"> <li>2.2.1. Introduction to Business Combination</li> <li>2.2.2. Business Combinations Classification</li> <li>2.2.3. Acquisition Method <ul style="list-style-type: none"> <li>2.2.3.1. Acquiring Company Determination</li> <li>2.2.3.2. Identifying Acquisition Dates</li> <li>2.2.3.3. Business Combination Cost</li> <li>2.2.3.4. Goodwill or Negative Goodwill Recognition</li> </ul> </li> <li>2.2.4. Provisional Accounting</li> <li>2.2.5. Business Combinations in Stages</li> </ul>	<ul style="list-style-type: none"> <li>2.3.1. Concept of Company Mergers and Types</li> <li>2.3.2. Merger Projects</li> <li>2.3.3. Merger Balance Sheets</li> <li>2.3.4. Merger Approval</li> <li>2.3.5. Formalizing and Registering Merger Agreements</li> <li>2.3.6. Merger Effects</li> <li>2.3.7. Merger Types <ul style="list-style-type: none"> <li>2.3.7.1. Direct Mergers</li> <li>2.3.7.2. Indirect Mergers</li> <li>2.3.7.3. Merger Stages</li> <li>2.3.7.4. Twin Mergers</li> <li>2.3.7.5. Reverse Mergers</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>2.4.1. Concept of Company Divisions</li> <li>2.4.2. Legal Regime Governing Divisions</li> <li>2.4.3. Division Effects</li> <li>2.4.4. Division Types <ul style="list-style-type: none"> <li>2.4.4.1. Total Divisions</li> <li>2.4.4.2. Partial Divisions</li> </ul> </li> </ul>
<b>2.5. Business Combination (IV)</b>	<b>2.6. Insolvency Proceedings</b>	<b>2.7. Introduction to Reviewing Annual Accounts</b>	<b>2.7.5. Regulatory Framework</b>
<ul style="list-style-type: none"> <li>2.5.1. Concept of Corporate Segregation</li> <li>2.5.2. Partial Segregation</li> </ul>	<ul style="list-style-type: none"> <li>2.6.1. Concept of Insolvency Proceedings</li> <li>2.6.2. Types of Insolvency Proceedings</li> <li>2.6.3. Insolvency Administration</li> <li>2.6.4. Consequences of Declaring Bankruptcy</li> <li>2.6.5. Accounting Scheme</li> </ul>	<ul style="list-style-type: none"> <li>2.7.1. Annual Accounts</li> <li>2.7.2. Concept of Auditing</li> <li>2.7.3. Objectives of Reviewing Annual Accounts</li> <li>2.7.4. Fundamental Accounting and Ethical Principles</li> </ul>	<ul style="list-style-type: none"> <li>2.7.5.1. Financial Reporting Framework for a Faithful Image</li> <li>2.7.5.2. Compliance Financial Reporting Framework</li> <li>2.7.5.3. Adequate Financial Reporting Framework</li> <li>2.7.5.4. Inadequate Financial Reporting Framework</li> <li>2.7.5.5. Financial Reporting Framework Applicable to Companies in Liquidation</li> </ul>
<ul style="list-style-type: none"> <li>2.7.6. National and international regulatory framework <ul style="list-style-type: none"> <li>2.7.6.1. Account Auditing Law 19/1988 (LAC 19/1988)</li> <li>2.7.6.2. Law 22/2015, July 20, 2015, on Account Auditing (LAC)</li> <li>2.7.6.3. Royal Decree 1517/2011, October 31, 2011, which Approves the Regulations Established in the Revised Accounts Auditing Law (RAC)</li> <li>2.7.6.4. International Standards on Auditing Adopted by the European Union (ISA)</li> <li>2.7.6.5. Technical Auditing Standards (TAS)</li> <li>2.7.6.6. Usages and Customs</li> <li>2.7.6.7. Ethical Standards</li> </ul> </li> </ul>	<b>2.8. Parties Involved in Reviewing Annual Accounts</b> <ul style="list-style-type: none"> <li>2.8.1. Entities Obligated to Submit to Annual Account Audits</li> <li>2.8.2. Auditors <ul style="list-style-type: none"> <li>2.8.2.1. Auditing Requirements for the exercise of the audit</li> <li>2.8.2.2. Auditor Liability</li> <li>2.8.2.3. Auditor Obligations <ul style="list-style-type: none"> <li>2.8.2.3.1. Obligation of Independence</li> <li>2.8.2.3.2. Obligation of Preservation and Custody</li> <li>2.8.2.3.3. Obligation of Secrecy</li> <li>2.8.2.3.4. Obligation of Skepticism and Professional Judgment</li> </ul> </li> </ul> </li> </ul>	<b>2.9. Institute of Accounting and Auditing (ICAC)</b> <ul style="list-style-type: none"> <li>2.9.1. Nature of the ICAC</li> <li>2.9.2. Functions of the ICAC</li> <li>2.9.3. Supervisory Regime</li> <li>2.9.4. Penalty Regime</li> </ul>	<b>2.10. Annual Accounts Audit Report</b> <ul style="list-style-type: none"> <li>2.10.1. Audit Report Structure <ul style="list-style-type: none"> <li>2.10.1.1. Basic Elements in the Annual Accounts Audit Report</li> </ul> </li> <li>2.10.2. Other Aspects</li> <li>2.10.3. Audit Report Model</li> </ul>

## Module 3. Accounting and Taxation

<b>3.1. General Accounting Plan (GAP)</b>	<b>3.2. Accounting Treatment of Stock Purchases and Sales</b>	<b>3.3. Accounting Treatment of Trade Payables and Receivables</b>	<b>3.4. Accounting Treatment of Non-Financial Fixed Assets</b>
3.1.1. Regulatory Framework 3.1.2. GAP Structure 3.1.3. Conceptual Framework of Accounting <ul style="list-style-type: none"> <li>3.1.3.1. Annual Accounts and Faithful Image</li> <li>3.1.3.2. Information Requirements for Annual Accounts</li> <li>3.1.3.3. Accounting Principles</li> <li>3.1.3.4. Annual Accounts Components</li> <li>3.1.3.5. Criteria for Recording or Accounting Recognition of Elements in Annual Accounts</li> <li>3.1.3.6. Assessment Criteria</li> <li>3.1.3.7. Generally Accepted Accounting Principles and Standards</li> </ul> 3.1.4. Recording and Valuation Standards 3.1.5. Annual Accounts	3.2.1. Rules for Inventory Recording and Valuation 3.2.2. Methods of Assigning Inventory Value 3.2.3. Inventory Expenses and Income Accounts 3.2.4. Inventory Valuation and Valuation Adjustments 3.2.5. VAT on Purchases and Sales	3.3.1. Rules for Recording and Valuating Financial Instruments 3.3.2. Current Operations 3.3.3. Commercial Transactions with Deferral Interest: <i>Factoring</i> 3.3.4. Foreign Currency Operations 3.3.5. Personnel and General Government Accounts 3.3.6. Accruals and Deferrals 3.3.7. Valuation Adjustments	3.4.1. Non-Financial Fixed Assets Recording and Valuation Rules 3.4.2. Fixed Assets under Construction 3.4.3. Real Estate Investments 3.4.4. Intangible Fixed Assets 3.4.5. Valuation Adjustments 3.4.6. Assets Held for Sale 3.4.7. Financial Leasing
<b>3.5. Accounting Treatment of Financial Instruments</b>	3.5.3. Bonds, Deposits and Other Non-Bank Accounts 3.5.4. Accruals and Deferrals	<b>3.6. Accounting Treatment of Shareholder Equity, Subsidies and Provisions</b>	<b>3.7. Accounting Treatment of Expenses and Income and Year-End Transactions</b>
3.5.1. Rules for Recording and Valuating Financial Instruments 3.5.2. Financial Instruments Classification <ul style="list-style-type: none"> <li>3.5.2.1. Held-to-Maturity Investments</li> <li>3.5.2.2. Financial Assets Held for Trading</li> <li>3.5.2.3. Available-for-Sale Financial Assets</li> <li>3.5.2.4. Investments in the Equity of Group, Multi-Group and Associated Companies</li> <li>3.5.2.5. Non-Trade Receivables</li> <li>3.5.2.6. Credits, Loans and Other Payables</li> <li>3.5.2.7. Borrowings and Other Similar Issuances</li> <li>3.5.2.8. Financial Liabilities Held for Trading</li> </ul>		3.6.1. Own Financing Sources 3.6.2. Equity Instruments 3.6.3. Grants, Donations and Legacies 3.6.4. Provisions and Payments Based on Equity Instruments	3.7.1. Accounting Treatment of Expenses <ul style="list-style-type: none"> <li>3.7.1.1. Inventory Purchases</li> <li>3.7.1.2. Outside Services</li> <li>3.7.1.3. Taxes</li> <li>3.7.1.4. Personnel Expenses</li> <li>3.7.1.5. Other Management Expenses</li> <li>3.7.1.6. Financial Expenses</li> <li>3.7.1.7. Losses from Non-Current Assets and Incidental Expenses</li> </ul>
3.7.2. Accounting Treatment of Income <ul style="list-style-type: none"> <li>3.7.2.1. Inventory Sales</li> <li>3.7.2.2. Work Performed on Behalf of the Company</li> <li>3.7.2.3. Grants, Donations and Legacies</li> <li>3.7.2.4. Other Management Income</li> <li>3.7.2.5. Financial Income</li> <li>3.7.2.6. Benefits from Non-Current Assets and Income</li> </ul> 3.7.3. Transactions Arising from the End of the Fiscal Year <ul style="list-style-type: none"> <li>3.7.3.1. Inventory Changes</li> <li>3.7.3.2. Depreciation</li> <li>3.7.3.3. Impairment Losses and Other Provisions</li> <li>3.7.3.4. Reversing Impairment and Excess Provisions</li> </ul>	<b>3.8. Introduction to the Spanish Tax System: Local Taxes</b>	<b>3.9. Corporate Income Tax</b>	<b>3.10. Personal Income Tax</b>
	3.8.1. Spanish Tax System 3.8.2. Applicable Regulations 3.8.3. Tax on Economic Activities 3.8.4. Real Estate Tax 3.8.5. Tax on Patrimonial Transfers and Documented Legal Acts	3.9.1. Applicable Regulations 3.9.2. Differences Between Accounting and Tax Results <ul style="list-style-type: none"> <li>3.9.2.1. Depreciation</li> <li>3.9.2.2. Financial Leasing</li> <li>3.9.2.3. Value Adjustments for Impairment and Provisions</li> <li>3.9.2.4. Non-Deductible Expenses</li> </ul> 3.9.3. Tax Debt Deductions and Allowances 3.9.4. Account Withholdings and Payments 3.9.5. Small Tax Incentives	3.10.1. Applicable Regulations 3.10.2. General concepts <ul style="list-style-type: none"> <li>3.10.2.1. Income Types</li> <li>3.10.2.2. Non-Subject and Exempt Income</li> </ul> 3.10.3. Income Types <ul style="list-style-type: none"> <li>3.10.3.1. Income from Work</li> <li>3.10.3.2. Income from Real Estate Capital</li> <li>3.10.3.3. Income from Movable Capital</li> <li>3.10.3.4. Income from Economic Activities</li> <li>3.10.3.5. Capital Gains and Losses</li> <li>3.10.3.6. Income Imputation</li> <li>3.10.3.7. Tax Assessment             <ul style="list-style-type: none"> <li>3.10.3.7.1. Taxable Income</li> <li>3.10.3.7.2. Personal and Family Minimum</li> <li>3.10.3.7.3. Total Tax Quota</li> <li>3.10.3.7.4. Net Tax Quota</li> <li>3.10.3.7.5. Differential Tax Quota</li> </ul> </li> </ul>

**Module 4. International Regulations**

<b>4.1. International Accounting Architecture: Conceptual framework</b> 4.1.1. General Characteristics 4.1.2. General Purpose Financial Information Objective 4.1.3. Qualitative Features of Useful Financial Information 4.1.4. Financial Statements Components	<b>4.2. Presenting Financial Statements (IAS 1, IFRS 1)</b> 4.2.1. Introduction: Objective and Scope 4.2.2. Definitions 4.2.3. Financial Statements 4.2.4. Structure and Content	<b>4.3. Cash Flow Statements (IAS 7)</b> 4.3.1. Introduction: Objective and Scope 4.3.2. Presenting Cash Flow Statements 4.3.3. Information on Cash Flows from Operating Activities 4.3.4. Reporting Cash Flows from Investing and Financing Activities	<b>4.4. Inventories (IAS 2)</b> 4.4.1. Introduction: Objective and Scope 4.4.2. Definitions 4.4.3. Inventory Measurement 4.4.4. Recognition as an Expense
<b>4.5. Property, Plant and Equipment (IAS 16)</b> 4.5.1. Objective 4.5.2. Scope 4.5.3. Definitions 4.5.4. Assessment 4.5.5. Measurement at Recognition 4.5.6. Measurement Subsequent to Recognition 4.5.7. Derecognition	<b>4.6. Investment Property (IAS 40)</b> 4.6.1. Classification of Properties as Investment Properties 4.6.2. Measurement at Recognition 4.6.3. Measurement Subsequent to Recognition 4.6.4. Derecognition	<b>4.7. Intangible Assets (IAS 38)</b> 4.7.1. Recognition as Expense 4.7.2. Measurement Subsequent to Recognition 4.7.3. Lifespan 4.7.4. Intangible Assets with Finite Lifespans 4.7.5. Intangible Assets with Indefinite Lifespans	<b>4.8. Borrowing Costs (INTEREST) (IAS 23)</b> 4.8.1. Borrowing Costs Subject to Capitalization 4.8.2. Commencement of Capitalization 4.8.3. Suspension of Capitalization
<b>4.9. Assets Impairment (IAS 36)</b> 4.9.1. Identifying Potentially Impaired Assets 4.9.2. Recoverable Amount Measurement 4.9.3. Recognition and Measurement of Impairment Loss 4.9.4. Cash-Generating Units 4.9.5. Reversing Impairment Loss	<b>4.10. Operating Segments (IFRS 8)</b> 4.10.1. Basic Principle 4.10.2. Scope 4.10.3. Operating Segments 4.10.4. Reportable Segments		

06

# Methodology

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.



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*Discover Relearning, a system that abandons conventional linear learning, to take you through cyclical teaching systems: a way of learning that has proven to be extremely effective, especially in subjects that require memorization"*

## 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.

“

*At TECH, you will experience a learning methodology that is shaking the foundations of traditional universities around the world"*



*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.

## Relearning Methodology

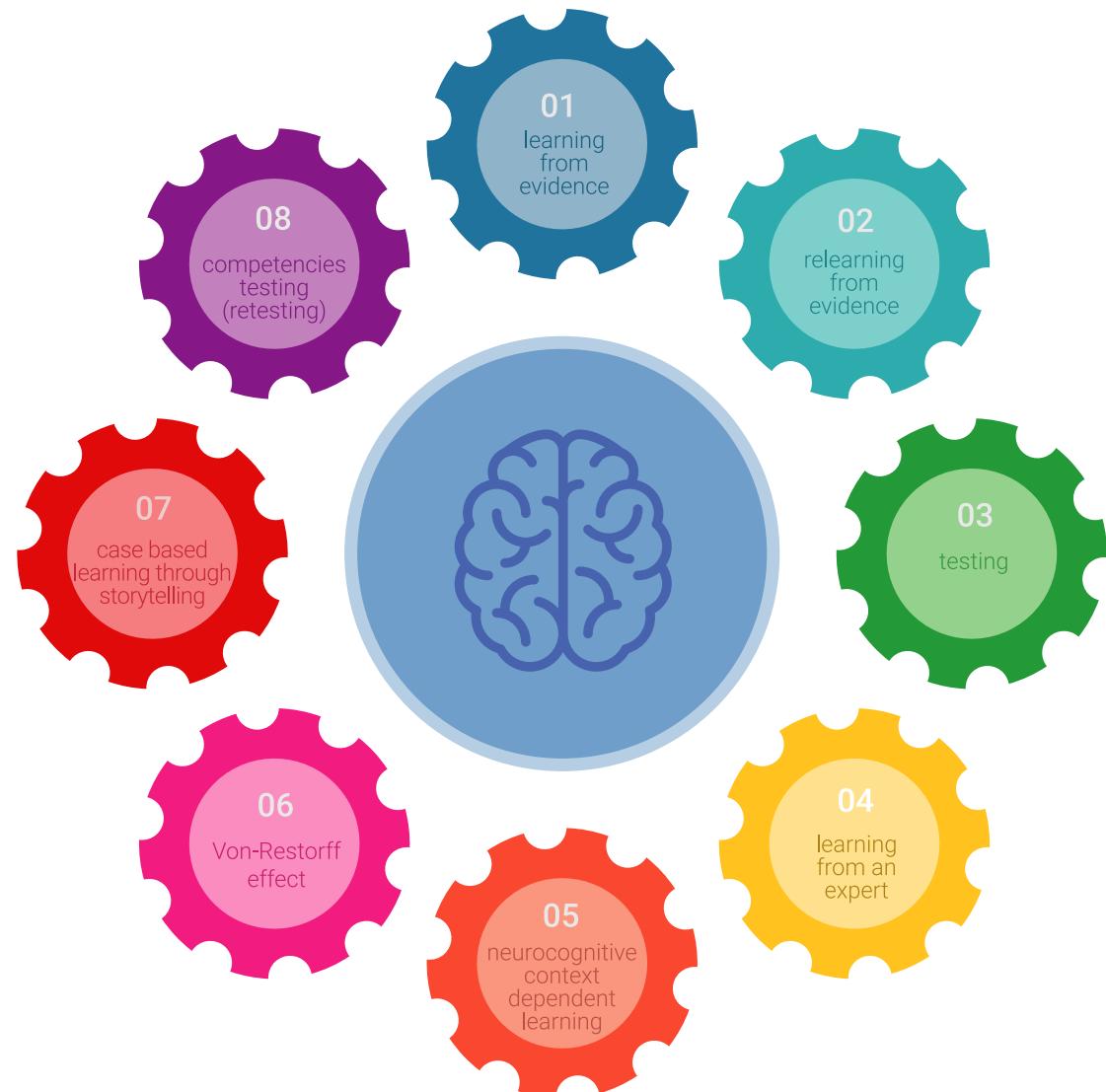
TECH effectively combines the Case Study methodology with a 100% online learning system based on repetition, which combines different teaching elements in each lesson.

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.





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**

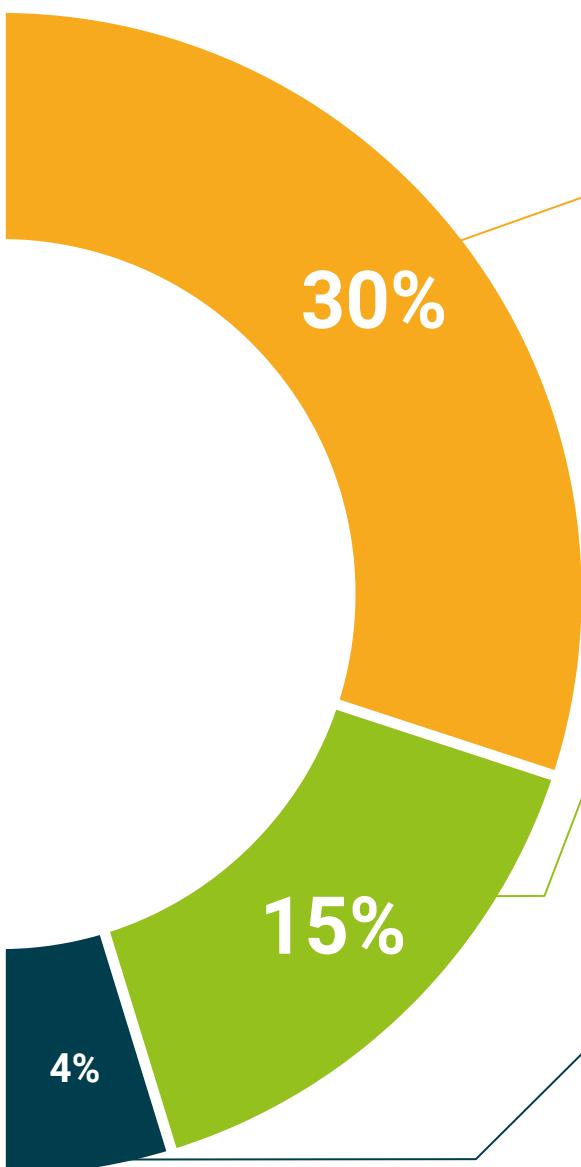
Recent articles, consensus documents and international guidelines, among others. In TECH's virtual library, students will have access to everything they need to complete their course.

30%

10%

8%

3%

**Case Studies**

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**

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.



07

# Our Students' Profiles

The Postgraduate Diploma in Advanced Accounting is a program aimed at professionals in the field of business who want to update their knowledge, discover new ways to manage company accounting and advance in their professional career. This program uses a multidisciplinary approach as the students have a diverse set of academic profiles and represent multiple nationalities.



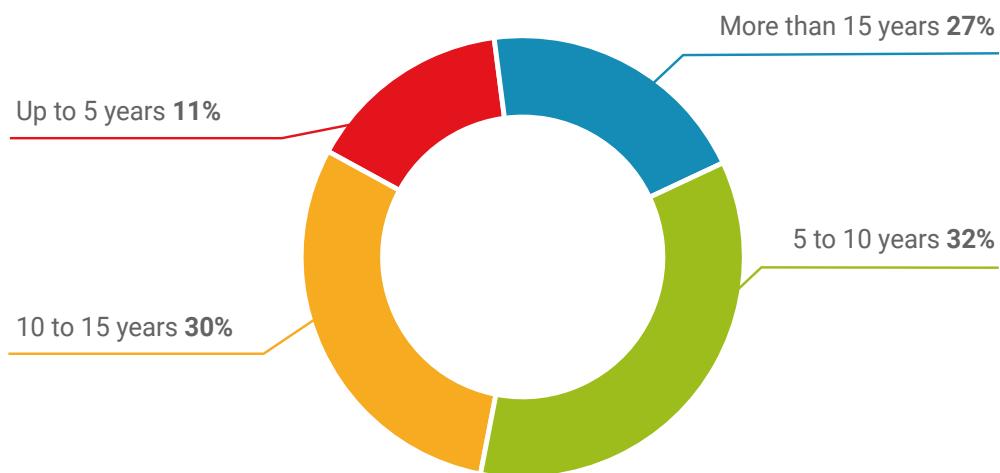
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*If you have experience in the financial sector and are looking for an interesting career boost while continuing to work, then this is the program for you"*

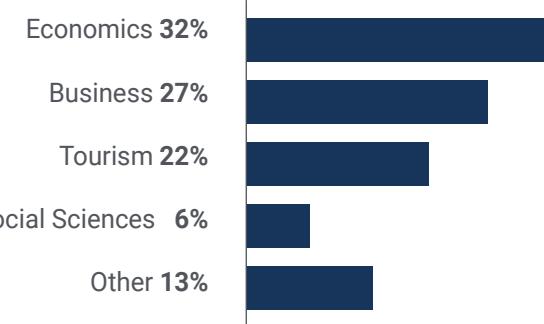
### Average Age

Between **35** and **45** years old

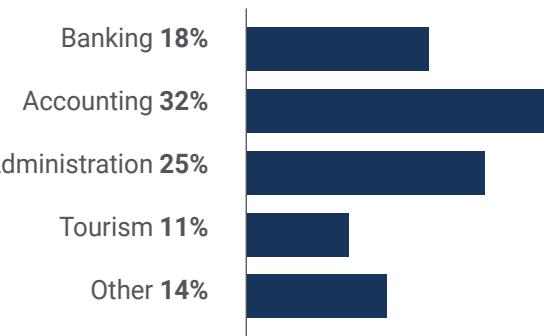
### Years of Experience



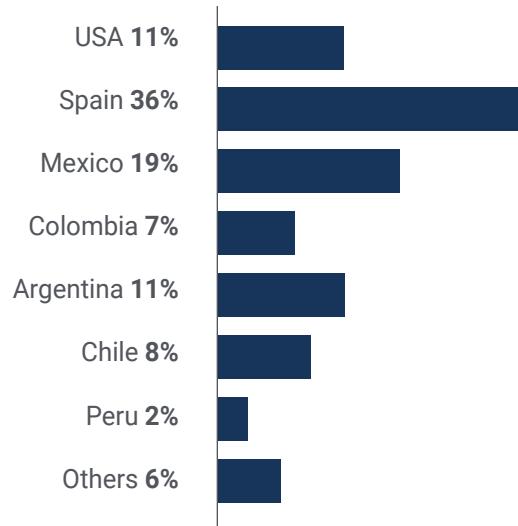
### Training



### Academic Profile



## Geographical Distribution



## Catalina Martínez

Accounting Manager

*"I'd been looking for years for an advanced course to specialize in accounting, but I couldn't find one that would allow me to balance my studies with work. However, TECH gave me the opportunity to do so, by offering me a fully online training. Thanks to this university, I've been able to broaden my knowledge of the subject"*

08

# Course Management

The program's teaching staff includes leading experts in Advanced Accounting, who bring their years of work experience to this program. Furthermore, other renowned specialists in related disciplines participate in designing and preparing the course, making it a unique and highly nourishing academic experience for students. Thus, the faculty will provide students with the most innovative and powerful content, which will help them to become successful managers in accounting.



“

*Our experienced teaching team  
will present you with the latest  
accounting information”*

## Management



### Dr. Pérez Estébanez, Raquel

- Doctor in Economics and Business
- Collaborating Professor at Complutense University of Madrid Since 2016
- Author of several publications

## Professors

### Ms. Bolinaga, Sara

- Lawyer member of the Madrid Bar Association
- Double degree in Law and Business Administration, Complutense University of Madrid (UCM) 2009-2015
- Master's Degree in Financial Economic Management, Universidad a Distancia de Madrid (UDIMA) 2018-2019
- Auditing and Accounting Technician (present)

### Mr. Campuzano Vallés, Manuel

- External collaborator in the consulting and training area of I.E.C.E., as well as other training companies Since 2001
- Degree in Economics and Business Administration Universidad Autónoma de Madrid 1982
- Chartered Accountant and member of the ROAC, after having passed the qualification examination, 1988
- Certificate in Pedagogical Aptitude (CAP) Institute of Education Sciences 2003 Complutense University of Madrid
- Advisor, companies in the financial area, since 2001
- 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 Since 2011
- Associate Professor of Analytical Accounting and Financial Accounting, Universidad Complutense de Madrid Since 2001

### Dr. López Domínguez, Ignacio

- PhD and Degree in Economics and Business Administration, Universidad Autónoma de Madrid
- Associate Professor, Complutense University of Madrid (Department of Financial Administration and Accounting)
- Academic Coordinator, Fundamentals of Corporate Financial Management
- 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 the specialty

### Ms. Vico Román, Noelia

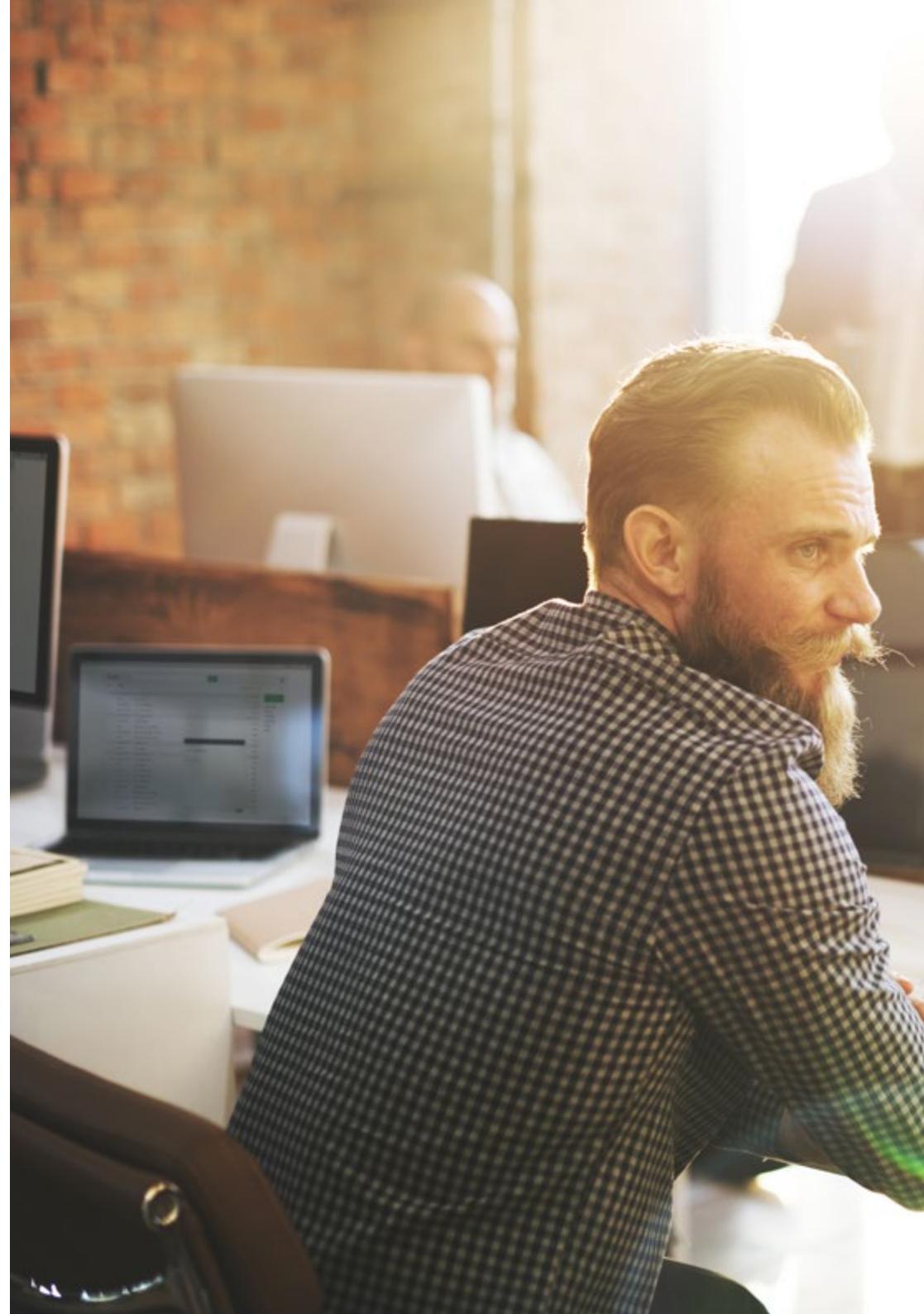
- Associate Professor, Universidad San Pablo CEU, Department of Business Economics, since 2020
- Degree in Business Administration, specializing in Accounting and Auditing, Universidad Rey Juan Carlos 2003
- Diploma in Business Administration, specializing in Accounting and Financial Analysis, URJC, Madrid 2001
- Master's Degree in Secondary School Teacher Training (Economics and Business Administration), Universidad Complutense de Madrid 2017
- Emotional Intelligence in the different educational stages (Magister-ANFAP-CSIF-130 hours) 2017
- Technical Specialist in Administration (IFP Isaac Peral-Torrejón de Ardoz) 1998

**Mr. López Gómez, Miguel Ángel**

- ◆ Degree in Economics and Business, University of Alicante
- ◆ Doctorate Courses on Economics, Carlos III University of Madrid
- ◆ Doctorate Courses in Business Management, Universidad Autónoma de 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, Deputy Director of the Colegio Mayor-Residencia Antonio Machado, Universidad Carlos III de Madrid

**Mr. Martínez Laguna, Luis**

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





**Dr. Martínez de 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 Course in Management Development Navarra University
- ◆ Professor in the Department of Financial Economics and Accounting Complutense University of Madrid
- ◆ Professor in the Department of Financial Economics and Accounting San Pablo University

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

09

# Impact on Your Career

By completing this program, students will attain a level of competence that will give them a competitive advantage in today's labor market. Thus, they will be able to apply for managerial positions in which a professional profile with extensive experience and curricular excellence is demanded. Additionally, by achieving one of these higher positions, they will also obtain greater recognition and more competitive salaries. Undoubtedly, this course can provide the boost students are looking for in their careers.



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*TECH's main challenge  
is to help its students  
jumpstart their careers"*

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

The Postgraduate Diploma in Advanced Accounting at TECH is an intensive program that prepares professionals to face business challenges and decisions at both a national and international level. The main objective is to promote personal and professional growth. TECH is committed to helping you achieve success.

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

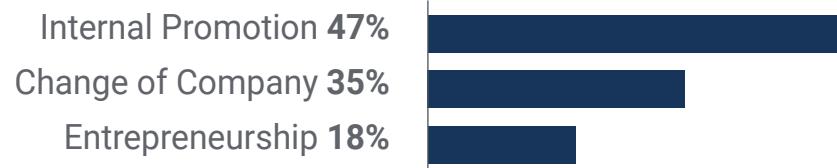
*If you want to make a positive change in your career, this Advanced Accounting program will help you achieve it.*

*Specializing in Advanced Accounting will open the doors to the business sector.*

### When the change occurs



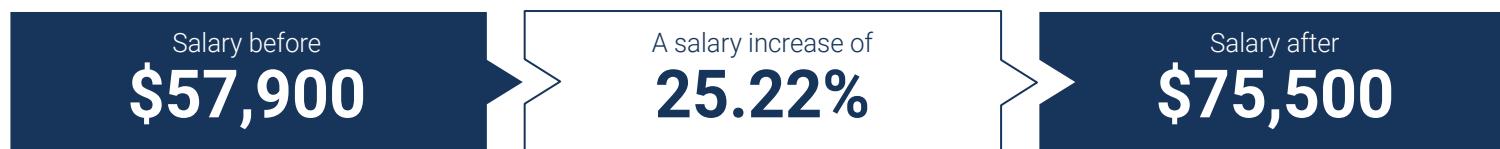
### Type of change



## Salary increase

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This program represents a salary increase of more than **25%** for our students.



10

# Benefits for Your Company

All companies seek to have the most reputable employees in the sector on their staffs. This, undoubtedly, marks the academic life of professionals, who are constantly looking for postgraduate programs so can find a better job. Successfully completing this course will be a significant step forward for students, but also for the companies where they work, as they will be able to apply everything they have learned in their daily practice.



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*The completion of this program will be fundamental for your professional growth and that of your company, as you will be able to apply everything you have learned to your daily practice"*

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

**01**

### Intellectual Capital and Talent Growth

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

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**02**

### 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.

**03**

### Building agents of change

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

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**04**

### Increased international expansion possibilities

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



05

### Project Development

The manager can work on a real project or develop new ones.

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06

### Increased competitiveness

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

11

# Certificate

The Postgraduate Diploma in Advanced Accounting guarantees students, in addition to the most rigorous and up to date education, access to a Postgraduate Diploma issued by TECH Technological University.



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*Successfully complete this program and receive your university qualification without having to travel or fill out laborious paperwork"*

This **Postgraduate Diploma in Advanced Accounting** 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 Diploma** issued by **TECH Technological University** via tracked delivery\*.

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

**Title: Postgraduate Diploma in Advanced Accounting**

Official Nº of hours: 600 h.



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

**future**

**health confidence people**

**education information tutors**

**guarantee accreditation teaching**

**institutions technology learning**

**community commitment**

**personalized service**

**innovation quality**

**tech** technological university

**knowledge present online training**

**development**

**language**

**virtual classroom**

**Postgraduate Diploma  
Advanced Accounting**

- » Modality: **online**
- » Duration: **6 months**
- » Certificate: TECH Technological University
- » Dedication: **16h/week**
- » Schedule: **at your own pace**
- » Exams: **online**

# Postgraduate Diploma

## Advanced Accounting

