



Postgraduate Diploma Corporate Financial Accounting

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

Website: www.techtitute.com/us/school-of-business/postgraduate-diploma/postgraduate-diploma-corporate-financial-accounting

Index

01	02		03		04	
Welcome	Why Study at TECH?		Why Our Program?		Objectives	
р. 4		р. б	p	. 10		р. 14
	05		06		07	
	Structure and Content		Methodology		Our Students' Profiles	
		p. 20	p	. 28		p. 36
	08		09		10	
	Impact on Your Career		Benefits for Your Compar	пy	Certificate	
		р. 40	p	. 44		p. 48

01 **Welcome**

Managing all the financial information of a company is a complex task that requires great skill on the part of those in charge, since any small error can cause a serious economic problem. For this reason, it is necessary for these professionals to be able to collect, order and record information on the company's activities, as well as its economic situation. As it is a highly responsible specialty, it is usually associated with prestigious management positions. In order to boost the student's career in this direction, TECH has developed this program, which will significantly improve the graduate's opportunities for promotion.



112

St. L. Care 1.

You will become a high-quality professional in the financial sector thanks to this TECH program"

10-15 D

ы

8

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.

Why Study at TECH? | 07 tech

GG

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"

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...



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.



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.



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.



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"



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.

66

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"

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.

Why Our Program? | 13 tech



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.

04 **Objectives**

The objective of the program is to consolidate a series of basic and advanced knowledge in the student regarding the financial accounting of any business entity. In this way, you will not only develop your professional skills, but you will also promote personal growth and be able to apply for better jobs.

Objectives | 15 tech

GG

TECH will help you achieve all your goals. You just have to trust yourself and your winning instinct"

tech 16 | Objectives

Your goals are our goals.

We work together to help you achieve them.

The Postgraduate Diploma in Corporate Financial Accounting will enable the student to:



Know accounting standards and to advance in other branches related to accounting such as financial statement analysis, cost accounting for decision-making, consolidation of financial statements and corporate income tax



Understand the method of analysis and representation of operations in the accounting field



Know the basic elements of accounting and its scope, as well as the obligations that companies have in accounting matters



Know the set of notions that serve as support and basis for the activities of the accounting record in the strict sense of the word



Objectives | 17 tech



Sand Street St.

10000

Recognize the elements of annual accounts and accounting in foreign currencies

The party of the party in \$1

N. S. S.

1171120020



Develop annual accounts and valuing accounts and restructuring operations



Differentiate between financial instruments and tangible and intangible assets and intangible fixed assets



Understand the characteristics and distinctions of equity

tech 18 | Objectives

09

Distinguish between the elements that integrate annual accounts



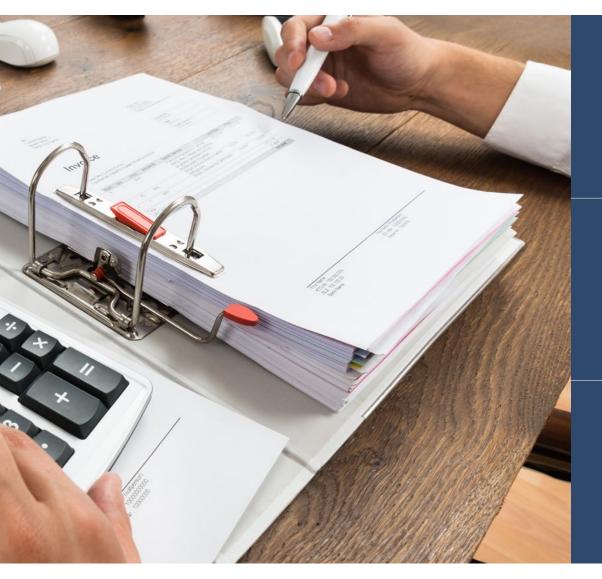
Perform balance sheets and establish contingency plans



Be able to prepare and interpret profit and loss accounts, statements of cash flows and statements of changes in net equity



Objectives | 19 tech





Interpret financial statements through the study of corporate operations and the consolidation process

13

Take into account groups of companies, jointly controlled entities and associates in order to formulate consolidated financial statements



Obtain the basic concepts that make up financial operations

05 Structure and Content

The Postgraduate Diploma in Corporate Financial Accounting is taught 100% online, with the freedom that this entails for the student to adapt all the teaching material to their own pace.

Over 6 months, the student will have access to the highest quality content, being a unique and stimulating experience to catapult their career to the top.

66

You are looking at the best possible option to specialize in financial accounting and launch your career into the most prestigious management positions"

tech 22 | Structure and Content

Syllabus

The Postgraduate Diploma in Corporate Financial Accounting is an intensive program, focused on instructing the student in all the realities of financial and business accounting.

The content of the Postgraduate Diploma in Corporate Financial Accounting is designed to promote the development of key management skills to make decisions in important environments, where it is essential to have a good knowledge of the economic functions relevant to the financial management of a company.

Throughout 600 hours of study, 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 Diploma goes in depth into the accounting area of the highest-level companies, enabling the student to carry out delicate tasks that require exquisite mastery and precision in their execution.

A program that understands the needs of the professional 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 give you the skills to solve critical situations in a creative and efficient way.

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

Module 1	Introduction to Accounting
Module 2	Financial Accounting
Module 3	Advanced Financial Accounting
Module 4	Consolidation of Financial Statements



Structure and Content | 23 tech

Where, When and How is it Taught?

TECH offers the possibility of developing this Postgraduate Diploma in Corporate Financial Accounting completely online. Over the course of 6 months, you will be able to access all the contents of this program at any time, allowing you to selfmanage your study time.

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

Module 1. Introduction to Accounting

1.1.3.	Accounting and Accounting Information Systems The Economic Environment and Information Basic Accounting Concepts Users and Accounting Division General Accounting Plan	1.2.3.	Equity Structure of the Company Concept of Corporate Equity Active, Passive and Net Equity Situation Balance The Goodwill	1.3. 1.3.1. 1.3.2. 1.3.3. 1.3.4.		1.4.1. 1.4.2. 1.4.3.	The Accounting Method Basic Concepts and Classification Transaction Posting The Journal Sums and Balances
	Applications of ICT Current State Basic and Mandatory Tools Applications	1.6.2.	Stocks Concept, Types and Terminology Acquisition Prices and Production Costs Inventory Valuation Account Functioning	1.7. 1.7.1. 1.7.2. 1.7.3. 1.7.4.	Accounting Result Basic Concepts Expenses and Income Accounting for Expenses and Income Accounting Accruals and Deferrals	1.8.1. 1.8.2.	Accounting for Basic Business Transactions Commercial Effects Doubtful Accounts Receivable Payroll and Depreciation
1.9.1. 1.9.2.	The Accounting Cycle Concept and Stages Opening and Development Phase Final Phase	1.10.1 1.10.2 1.10.3	 Practical Phases of the General Accounting Plan Contextualization Societies Obligations Legalization of Books 				

Structure and Content | 25 tech

Module 2. Financial Accounting

2.1.1. Balance Financia 2.1.2. Stateme 2.1.3. Cash Flu 2.1.4. Financia	ormulation 2.2 e Sheet, Income Statement and 2.2 al Statement Notes 2.2 ent of Changes in Equity 2.2 ow Statement 2.2	 Assessment Criteria Historical Cost Fair Value Net Realizable Value Utilization Value Book or Carrying Value Creative Accounting 	2.3.1. 2.3.2. 2.3.3.	Property, Plant and Equipment and Intangible Assets Regulations and Method of Acquisition Amortization Impairment or Disposal Losses Real Estate Investments	2.4.1. 2.4.2. 2.4.3. 2.4.4.	Financial Instruments Financial Assets Financial Liabilities Risk Assessment, Identification and Management Hedging and Trading Equity Instruments Accounting
2.5.1. Balance 2.5.2. Grants,	Donations and Legacies 2.6 and Adjustments for Changes in 2.6	6. Restructuring Operations 5.1. Mergers. 5.2. Demergers 5.3. Non-Monetary Contributions 5.4. Value Exchanges		Income Tax Corporate Income Tax Structure Calculation and Recording of the Accrued Corporate Income Tax Expense Permanent and Temporary Differences	2.8.1. 2.8.2.	Foreign Currency Accounting Functional and Presentation Currency Valuation of Monetary and Non-Monetary Items Temporary Transaction Differences in Foreign Currencies

Module 3. Advanced Financial Accounting

3.1.	Net Equity I: Own Funds	3.2.	Net Equity II: Own Funds	3.3.	Provisions and Contingencies	3.4.	Foreign Currency
3.5.	Composition and Structure of Annual Accounts	3.6.	Situation Balance	3.7.	Profit and Loss Account and Notes to the Financial Statements	3.8.	Cash Flow Statement
3.9.	Statement of Changes in Equity						

Module 4. Consolidation of Financial Statements

4.1. Corporate Operations

- 4.1.1. Determinants of Business Concentration
- 4.1.2. Typology of Corporate Operations

4.2. Corporate Combinations

- 4.2.1. Normative Framework of Corporate Combinations
- 4.2.2. Classes of Corporate Combinations
- 4.2.3. Merger Accounting Processes

4.3. Groups of Businesses and Consolidation of Financial Statements

- 4.3.1. Financial Accounts Formulation Rules
- 4.3.2. Concept of: Group of Companies, Jointly Controlled Entities and Associated Companies
- 4.3.3. Consolidation Methods and Procedures

4.7. Equity Method

4.7.1. Equity Method

4.4. The Consolidation Process

4.4.1. The Process for the Preparation of Consolidated Financial Statements
4.4.1.1. Consolidation Process and Method
4.4.1.1.1. The Consolidation Process
4.4.1.1.2. Homogenization Operations
4.4.1.1.3. Aggregation Operations. Consolidation Methods
4.4.1.1.4. Elimination Operations

4.8. Consolidated Financial Statements

4.8.1. General Rules for the Presentation of

4.5. Elimination of Equity in Fully and Proportionally Consolidated Companies I

- 4.5.1. Fully Consolidated Method
 4.5.1.1. Elimination of Investment-Equity in First Consolidation
 4.5.1.2. Elimination of Investment-Equity in Subsequent Consolidations
 4.5.1.3. Elimination of Investment-Equity in Indirect Equity Investments
 4.5.1.4. Elimination of Net Investment-Equity in Reciprocal Interests
- 4.5.2. Proportional Integration Method
- 4.6.1. Eliminations of Intra-Group Items and Income Statement Items
 4.6.1.1. Elimination of Results from Intercompany Transactions in Inventories
 4.6.1.2. Elimination of Results from Intercompany Transactions in Fixed Assets or Investment Property
 4.6.1.3. Elimination of Results from Internal Service Operations
 4.6.1.4. Elimination of Internal Dividends

Consolidated Financial Statements 4.8.1.1. Preparation of Consolidated Financial Statements 4.8.1.2. The Consolidated Balance Sheet 4.8.1.3. The Consolidated Statement of Income 4.8.1.4. Consolidated Statement of Changes in Shareholders' Equity, Consolidated Statement of Cash Flows and Consolidated Annual Report

Method Method

4.6. Economic Eliminations in Full and Proportional Integration II

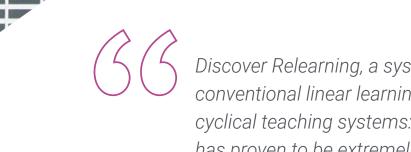


06 **Methodology**

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.





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 30 | 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.

666 At TECH, you will experience a learning methodology that is shaking the foundation 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.

Methodology | 31 tech



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 32 | 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 | 33 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.



tech 34 | Methodology

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.

30%

10%

8%

3%



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.

Methodology | 35 tech



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".



30%

4%



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.



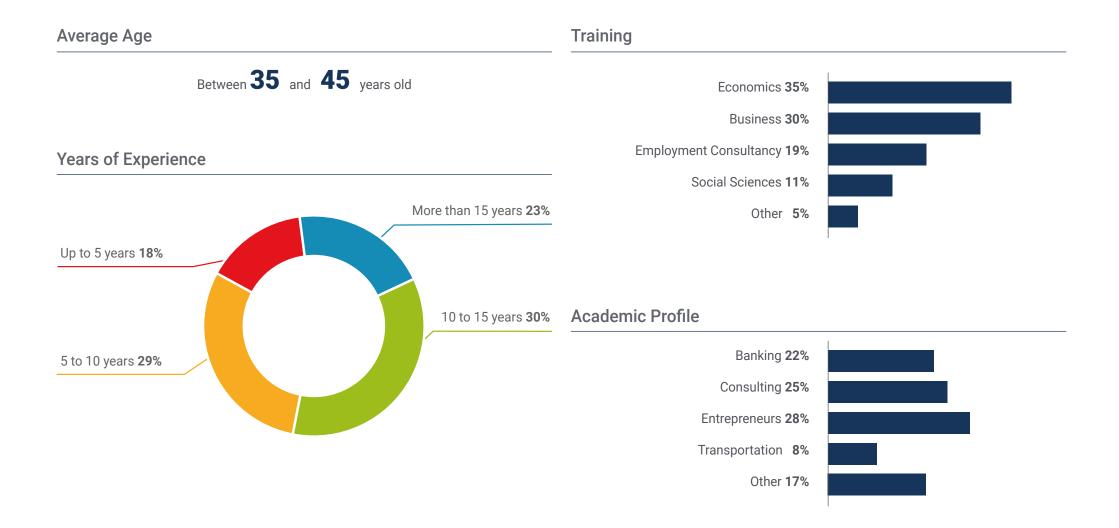
07 Our Students' Profiles

The Postgraduate Diploma in Corporate Financial Accounting is a program aimed at professionals in the area of finance interested in adding quality to their work and, therefore, improving their job and economic prospects.

This program uses a multidisciplinary approach as the students have a diverse set of academic profiles and represent multiple nationalities.

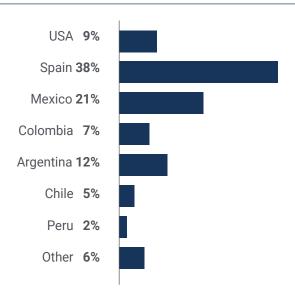
) If you have experience in the accounting sector and are looking for an interesting career enhancement while continuing to work, this is the program for you"

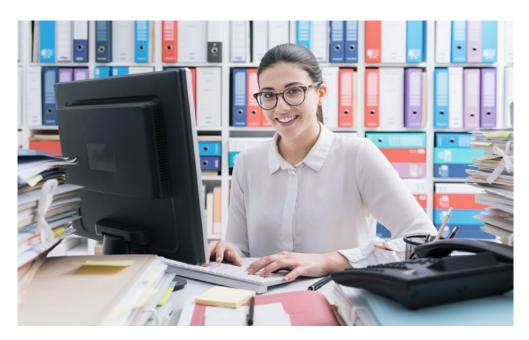
tech 38 | Our Students' Profiles



Our Students' Profiles | 39 tech







Marta Gómez

Finance Manager of a Multinational Company

"I was looking for higher education that would allow me to update my knowledge in finance accounting and therefore increase my qualification in this field. Luckily, TECH offered me the best program on the market and, after passing it, I got a position as Finance Manager of a multinational company. I would definitely study at this university again"

08 Impact on Your Career

TECH is aware that studying a program like this entails great economic, professional and, of course, personal investment.

The ultimate goal of this great effort should be to achieve professional growth.



You are going to reach your career goals in the accounting world. TECH gives you the best tools, the most expert faculty and the most advanced educational platform to achieve it"

tech 42 | Impact on Your Career

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

TECH's Postgraduate Diploma in Corporate Financial Accounting is an intensive program that prepares you for the most important accounting challenge in a company, where every decision and task must be performed with pinpoint accuracy.

Improveyourspecialization with the completion of this highly academic program.

After completing our Postgraduate Diploma, you will have more opportunities to make a positive change in your career.

When the change occurs



Type of change

Internal Promotion **37%** Change of Company **40%** Entrepreneurship **23%**

Salary increase

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





09 Benefits for Your Company

The Postgraduate Diploma in Corporate Financial Accounting contributes to elevate the organization's talent to its maximum potential through the specialization of highlevel leaders. Therefore, participating in this academic program will improve not only on a personal level, but above all, on a professional level, increasing the student's qualification and improving their management skills. Additionally, joining TECH's educational community is a unique opportunity to access a powerful network of contacts in which to find future professional partners, clients, or suppliers.

Benefits for Your Company | 45 tech

Your mastery of finance will lead you to be responsible for the most important and crucial aspects of any organization"

tech 46 | Benefits for Your Company

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



Intellectual Capital and Talent Growth

Bring new concepts, strategies and perspectives to the company that can bring about relevant changes in the organization.



Building Agents of Change

Make decisions in times of uncertainty and crisis, helping the organization overcome obstacles.



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.



Increased International Expansion Possibilities

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



Benefits for Your Company | 47 tech



Project Development

Be able to work on a real project or develop new projects in the R+D or Business Development area of your company.



Increased Competitiveness

This Postgraduate Diploma will equip our students with the competencies to take on new challenges and drive the organization forward.

10 **Certificate**

The Postgraduate Diploma in Corporate Financial Accounting guarantees, in addition to the most rigorous and up-to-date training, access to a Postgraduate Diploma issued by TECH Technological University.

Certificate | 49 tech

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

tech 50 | Certificate

This **Postgraduate Diploma in Corporate Financial Accounting** contains the most complete and up-to-date scientific 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 Corporate Financial 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.



Postgraduate Diploma Corporate Financial Accounting

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

Postgraduate Diploma Corporate Financial Accounting

