

Executive Master's Degree

MBA in Accounting Management
(CAO, Chief Accounting Officer)

M B A M A M C A O



Executive Master's Degree

MBA in Accounting
Management (CAO, Chief
Accounting Officer)

- » Modality: online
- » Duration: 12 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.techtute.com/pk/school-of-business/executive-master-degree/master-mba-accounting-management-cao-chief-accounting-officer

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01 Welcome

Accounting is a complex industry that requires professionals trained in different areas. A Chief Accounting Officer is an operations manager who is in charge of keeping an organization's accounts, overseeing accounting functions and ensuring reports are accurate and comply with established regulations. Consequently, this position demands excellent training. Our program aims to specialize experts in the subject matter with up to date knowledge necessary to develop accounting skills in all areas of the company, both nationally and internationally, which will allow students to access mid to high management positions. The program covers aspects of financial accounting, management or analysis and beyond because it is complemented by modules that will allow professionals to face management and decision-making challenges beyond the mere field of account management, including planning or company valuation.



MBA in Accounting Management (CAO, Chief Accounting Officer)
TECH Technological University



“

Specialize with this MBA in Accounting Management (CAO, Chief Accounting Officer) program that will allow you to carry out the most appropriate business strategies”

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 puts all its resources at the student's disposal which 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 by studying 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.



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.



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"

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.



“

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.

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.

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.

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

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.

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 management and leadership skills, as well as to develop new skills and abilities that will be essential in the professional development of our students. After the program, they will be equipped to make global decisions with an innovative perspective and an international vision. Students will then be prepared to successfully perform functions as Chief Accounting Officers.



“

TECH helps you develop the essential skills to strategically lead accounting management. If you want to become a Chief Accounting Officer, then welcome, this is the place for you”

Your goals are our goals.

We work together to help you achieve them.

The **MBA in Accounting Management (CAO, Chief Accounting Officer)** trains students to:

01

Acquire in-depth knowledge of financial statements and the ability to analyze them, and to develop complex operations with purpose

02

Competently perform all corresponding functions at all levels in an accounting department, from the basics to management and decision making

03

Possess in depth knowledge of accounting and tax operations that affect a company and develop the ability to perform them with solvency and knowledge

04

Analyze and apply both national and international regulations by learning International Financial Reporting Standards (IFRS)

05

Analyze problems that arise in the profession and develop the ability to solve them



06

Develop the necessary decision-making skills

08

Know and apply auditing and sampling techniques in accounting supervision

09

Know the accounting regulatory framework and, in particular, General Accounting Plans

07

Develop organizational, planning and control skills

10

Use information requirements, accounting principles, recording and valuation criteria to ensure a true and fair view of the company's assets and liabilities



11

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

14

Know, analyze and apply investment products on the market

12

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

15

Have a global vision of the role played by the financial system in the allocation of financial resources and know the functions, characteristics and classification of assets, intermediaries and financial markets

13

Know all the elements included in financial statements and detailed analysis of complex, economically relevant transactions for organizations involved in hedging operations and their effects on financial statements

16

Analyze and select from among the different financial products on the market to conduct successful investment strategies and improve cash surplus profitability



17

Analyze the different types of risks the company is subject to and learn the instruments and mechanisms used in corporate management departments to measure, evaluate and hedge them by using derivative assets

18

Identify and observe the regulations applicable to groups of companies in preparing financial statements

19

Conduct analyses on how to carry out successful planning and control strategies

05 Skills

After passing the assessments for the MBA in Accounting Management (CAO, Chief Accounting Officer) program, students will have acquired the necessary skills to provide quality and up to date practice based on the most innovative teaching methodology. Thanks to all this knowledge, graduates will be able to develop their careers in senior management positions.



“

Increase your skills and achieve your goals. With TECH's innovative pedagogical system, success as a accounting manager is at your fingertips”

At the end of this program, the professional will be able to:

01

Evaluate external accounting information to identify relevant information

02

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

03

Carry out short- and long-term financial planning and reconcile the company's short-term financial objectives with its long term ones

04

Analyze business operations to make decisions and measure results

05

Measure portfolio risks and propose hedges to reduce them

06

Differentiate between the types of direct and indirect taxes to correctly fulfill the company's tax obligations

07

Determine the accounting problems related to the main commercial, fixed asset, financial and financial instrument transactions to know how to interpret them

08

Record transactions and prepare financial statements in accordance with International Financial Reporting Standards

09

Understand and interpret the economic-financial information published by the companies

10

Evaluate analytical accounting information of an industrial, commercial and/or service company

11

Solve practical cases in analytical and management accounting

12

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

06

Structure and Content

The Executive Master's Degree in MBA in Accounting Management (CAO, Chief Accounting Officer) is a 100% online program designed to suit active professionals. Students will be able to choose the time and place that best suits their availability, schedule and interests, thus achieving a more effective learning process.

The program is offered over 12 months and it is intended to be a unique and stimulating experience that will lay the foundations for students to be successful as accountant managers.



“

Our curriculum is designed for you to contextually learn about all the situations you may face in your daily practice”

Syllabus

The MBA in Accounting Management (CAO, Chief Accounting Officer) at TECH Technological University is an intensive program that prepares professionals to face challenges and business decisions at both a national and international level. The content has been designed to promote the development of managerial skills that enable more thorough decision-making in uncertain environments.

Over the course of 1,500 hours, students will analyze a multitude of practical cases through individual work, achieving a deep learning that will be very useful in their daily work. It is, therefore, an authentic immersion in real business situations.

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

A plan designed for students focused on their professional development, which prepares them for excellence in 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 teaching staff, which will give you the skills to solve critical situations in a creative and efficient way.

This Executive Master's Degree takes place over 12 months and is divided into 10 modules:

Module 1	Advanced Accounting I
Module 2	Management Accounting for Decision-Making
Module 3	Advanced Accounting II
Module 4	Analysis of Economic-Financial Statements
Module 5	International Regulations
Module 6	Financial Instrument Analysis and Management
Module 7	Business Combinations and Business Valuation
Module 8	Consolidation of Financial Statements
Module 9	Financial-Accounting Planning for Business Decision



Where, When and How is it Taught?

TECH offers the possibility of taking this program completely online. Throughout the 12 months of specialization, students can access all the program contents at any time, allowing them to self manage their study time.

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

Module 1. Advanced Accounting I

1.1. Company Formation

- 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. Treasury Stock

- 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. Property, Plant and Equipment

- 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. Value Added Tax-VAT (I)

- 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

1.5. Value Added Tax-VAT (II)

- 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. Corporate Income Tax - IS (I)

- 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. Corporate Income Tax - IS (II)

- 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. Financing I

- 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

1.9. Financing II

- 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. Financial Accounts I

- 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. Management Accounting in Decision Making

2.1. Conceptual Foundations 2.1.1. Analytical Accounting: Concept, Evolution and Field of Study 2.1.2. Analytical Accounting: Objectives and Users 2.1.3. Relations and Differences between Cost Accounting and Financial Accounting	2.2. Cost: Basic Concepts 2.2.1. The Concept of Cost and Its Constituent Elements 2.2.2. Relativity of Cost Figures 2.2.3. Accounting Itinerary of Costs: The Cost-Assets-Profitability Connection 2.2.4. The Concept of Expense and its Relation to the Cost	2.3. Basic Cost Accumulation Models and Results 2.3.1. Cost Accounting Flow: Component Identification, Accrual, Classification and Location 2.3.2. Activity Analysis as the Basis for Generating Costs	2.3.3. Cost-Activity-Production Connection The Problem of Indirect Costs 2.3.4. Structure of the Basic Accrual Model: Analysis by Functions
2.3.5. Concept and Objectives of the Classification of Costs by Functions 2.3.5.1. Main Functions that Comprise the Company's Operations and Criteria to Define and Allocate Costs 2.3.5.2. Cost Allocation at Full Industrial Cost 2.3.6. Functional Income Statement: Concept and Structure	2.4. Warehouse Valuation 2.4.1. Inventories 2.4.2. Valuation Methods	2.5. Ongoing and Lost Production 2.5.1. Valuation of Work-in-Process Stocks 2.5.2. Valuation of Opening Stocks of Work in Progress 2.5.3. Valuation of Lost Production	2.6. Multiphase Production System 2.6.1. Introduction 2.6.2. Semi-Finished Products 2.6.3. Multiphase Production Models 2.6.4. Multiphase Serial Production 2.6.5. Parallel Multiphase Production
2.7. Variable Cost Model 2.7.1. Conceptual Foundations 2.7.2. Cost Accruals and Income Statement Structure 2.7.3. Contribution Margin as Profitability Analysis and Decision-Making Tool	2.7.4. Cost Localization and Analysis by Plant within the Variable Cost Model Framework 2.7.5. Direct Costing and Cost-Volume-Profit Analysis: Basic Model for Cost-Volume-Profit Analysis 2.7.6. Determining the Breakeven Point 2.7.7. Variable Cost Model Limitations	2.8. Decision Making under Variable Costs 2.8.1. Activity and Capacity, Basic Concepts in Management Analyze and Control 2.8.2. Cost Behavior and Variations in Activity Levels: Fixed and Variable Costs	2.8.3. Applying Direct Costing to Pricing and Product Decisions 2.8.4. Installed Capacity Utilization as a Conditioning Framework for Business Decisions: Decision Criteria in Low Occupancy and Full Occupancy Situations 2.8.5. Decisions on Manufacturing, Outsourcing or Purchasing
2.8.6. Decisions on Whether to Continue Processing the Product or Sell it at a Lower Level of Processing 2.8.7. Decisions on Acceptance or Rejection of Special Orders	2.9. Standard Cost Model 2.9.1. Deviations 2.9.1.1. Direct Cost Variances 2.9.1.2. Indirect Cost Variances	2.10. Cost Model based on Rational Allocation 2.10.1. Installed Capacity Utilization as an Efficiency Factor: Capacity Utilization and Idle Capacity: Impact on Costs 2.10.2. Under-Activity Costs	2.10.3. Rational Allocation Method for Cost Allocation 2.10.3.1. Conceptual Foundations 2.10.3.2. Cost Allocation 2.10.3.3. Income Statement Structure 2.10.4. Analysis and Management Control Method

Module 3. Advanced Accounting II

3.1. Financial Accounts II

- 3.1.1. Other Temporary Financial Investments
- 3.1.2. Other Non-Bank Accounts
- 3.1.3. Short Term Received Deposits and Guarantees and Periodization Adjustments
- 3.1.4. Treasury
- 3.1.5. Non-Current Assets Held for Sale and Associated Assets and Liabilities
- 3.1.6. Impairment of Short-Term Financial Investments

3.2. Business Combination (I)

- 3.2.1. Introduction to Business Combination
- 3.2.2. Business Combinations Classification
- 3.2.3. Acquisition Method
 - 3.2.3.1. Acquiring Company Determination
 - 3.2.3.2. Identifying Acquisition Dates
 - 3.2.3.3. Business Combination Cost
 - 3.2.3.4. Goodwill or Negative Goodwill Recognition

3.2.4. Provisional Accounting

3.2.5. Business Combinations in Stages

3.3. Business Combination (II)

- 3.3.1. Concept of Company Mergers and Types
- 3.3.2. Merger Projects
- 3.3.3. Merger Balance Sheets
- 3.3.4. Merger Approval
- 3.3.5. Formalizing and Registering Merger Agreements
- 3.3.6. Merger Effects

3.3.7. Merger Types

- 3.3.7.1. Direct Mergers
- 3.3.7.2. Indirect Mergers
- 3.3.7.3. Merger Stages
- 3.3.7.4. Twin Mergers
- 3.3.7.5. Reverse Mergers

3.4. Business Combination (III)

- 3.4.1. Concept of Company Divisions
- 3.4.2. Legal Regime Governing Divisions
- 3.4.3. Division Effects
- 3.4.4. Division Types
 - 3.4.4.1. Total Divisions
 - 3.4.4.2. Partial Divisions

3.5. Business Combination (IV)

- 3.5.1. Concept of Corporate Segregation
- 3.5.2. Partial Segregation

3.6. Insolvency Proceedings

- 3.6.1. Concept of Insolvency Proceedings
- 3.6.2. Types of Insolvency Proceedings
- 3.6.3. Insolvency Administration
- 3.6.4. Consequences of Declaring Bankruptcy
- 3.6.5. Accounting Scheme

3.7. Introduction to Reviewing Annual Accounts

- 3.7.1. Annual Accounts
- 3.7.2. Concept of Auditing
- 3.7.3. Objectives of Reviewing Annual Accounts
- 3.7.4. Fundamental Accounting and Ethical Principles

3.7.5. Regulatory Framework

- 3.7.5.1. Financial Reporting Framework for a Faithful Image
- 3.7.5.2. Compliance Financial Reporting Framework
- 3.7.5.3. Adequate Financial Reporting Framework
- 3.7.5.4. Inadequate Financial Reporting Framework
- 3.7.5.5. Financial Reporting Framework Applicable to Companies in Liquidation

3.7.6. National and international regulatory framework

- 3.7.6.1. International Standards on Auditing Adopted by the European Union (ISA)
- 3.7.6.2. Technical Auditing Standards (TAS)
- 3.7.6.3. Usages and Customs

3.8. Parties Involved in Reviewing Annual Accounts

- 3.8.1. Entities Obligated to Submit to Annual Account Audits

3.8.2. Auditors

- 3.8.2.1. Auditing Requirements for the exercise of the audit
- 3.8.2.2. Auditor Liability
- 3.8.2.3. Auditor Obligations
 - 3.8.2.3.1. Obligation of Independence
 - 3.8.2.3.2. Obligation of Preservation and Custody
 - 3.8.2.3.3. Obligation of Secrecy
 - 3.8.2.3.4. Obligation of Skepticism and Professional Judgment

3.9. Annual Accounts Audit Report

- 3.9.1. Audit Report Structure
 - 3.9.1.1. Basic Elements in the Annual Accounts Audit Report
- 3.9.2. Other Aspects
- 3.9.3. Audit Report Model

Module 4. Analysis of Economic-Financial Statements

4.1. Accounting Information Contained in Financial Statements

- 4.1.1. General Objectives of Accounting Information
- 4.1.2. Balance Sheets: Nature, Meaning and Components
- 4.1.3. Income Statements: Nature, Meaning and Components

- 4.1.4. Changes in Equity Statement: Meaning and Components
- 4.1.5. Cash Flow Statement: Meaning and Components

4.2. Economic and Financial Analysis Techniques

- 4.2.1. Economic-Financial Analysis Objectives
- 4.2.2. Analysis Methods
- 4.2.3. Economic and Financial Analysis
- 4.2.4. Financial Classification of Balance Sheets
- 4.2.5. Economic Structure of Income Statements

4.3. Short-Term Financial Situation Analysis (I)

- 4.3.1. Short Term Equilibrium
- 4.3.2. Working Capital
- 4.3.3. Average Maturity Period or Operating Cycle
- 4.3.4. Necessary Working Capital

4.4. Short Term Financial Situation Analysis (II)

- 4.4.1. Ratios: Concept and Meaning
- 4.4.2. Main Ratios Used in Financial Statements Analysis: Solvency and Liquidity
- 4.4.3. Turnover Ratios of Working Capital Components

4.5. Long-Term Financial Situation Analysis (I)

- 4.5.1. Economic-Financial Structure: Assets, Liabilities and Net Worth
- 4.5.2. Relation between Liabilities and Net Worth
- 4.5.3. Collateral and Debt
- 4.5.4. Leverage Effect

4.6. Long-Term Financial Situation Analysis (II)

- 4.6.1. Benefit Generation Analysis
- 4.6.2. Funds Generation Analysis

4.7. Economic Situation Analysis: Profitability

- 4.7.1. Return on Investment (ROI) and Components
- 4.7.2. Financial Profitability or Return on Equity (ROE)
- 4.7.3. Shareholder Return

4.8. Applying ROA and ROE Concepts: The Weighted Average Cost of Capital (WACC)

- 4.8.1. The Weighted Average Cost of Capital
- 4.8.2. Factors that Determine the Cost of Capital
- 4.8.3. Cost of Capital Calculation
- 4.8.4. Determining the Cost of Each Financial Source

4.9. Quantifying Financial and Economic Effects of Investment and Financing Decisions

- 4.9.1. Approaching the Question by Way of Example
- 4.9.2. Financial Leverage
- 4.9.3. Financial Structure

4.10. Overall Financial Statement Analysis: Case Study

Module 5. International Regulations

5.1. International Accounting Architecture: Conceptual framework

- 5.1.1. General Characteristics
- 5.1.2. General Purpose Financial Information Objective
- 5.1.3. Qualitative Features of Useful Financial Information
- 5.1.4. Financial Statements Components

5.2. Presenting Financial Statements (IAS 1, IFRS 1)

- 5.2.1. Introduction: Objective and Scope
- 5.2.2. Definitions
- 5.2.3. Financial Statements
- 5.2.4. Structure and Content

5.3. Cash Flow Statement (IAS7)

- 5.3.1. Introduction: Objective and Scope
- 5.3.2. Presenting Cash Flow Statements
- 5.3.3. Information on Cash Flows from Operating Activities
- 5.3.4. Reporting Cash Flows from Investing and Financing Activities

5.4. Inventories (IAS 2)

- 5.4.1. Introduction: Objective and Scope
- 5.4.2. Definitions
- 5.4.3. Inventory Measurement
- 5.4.4. Recognition as an Expense

5.5. Property, Plant and Equipment (IAS 16)

- 5.5.1. Objective
- 5.5.2. Scope
- 5.5.3. Definitions
- 5.5.4. Assessment
- 5.5.5. Measurement at Recognition
- 5.5.6. Measurement Subsequent to Recognition
- 5.5.7. Derecognition

5.6. Investment Property (IAS 40)

- 5.6.1. Classification of Properties as Investment Properties
- 5.6.2. Measurement at Recognition
- 5.6.3. Measurement Subsequent to Recognition
- 5.6.4. Derecognition

5.7. Intangible Assets (IAS 38)

- 5.7.1. Recognition as Expense
- 5.7.2. Measurement Subsequent to Recognition
- 5.7.3. Lifespan
- 5.7.4. Intangible Assets with Finite Lifespans
- 5.7.5. Intangible Assets with Indefinite Lifespans

5.8. Borrowing Costs (INTEREST) (IAS 23)

- 5.8.1. Borrowing Costs Subject to Capitalization
- 5.8.2. Commencement of Capitalization
- 5.8.3. Suspension of Capitalization

5.9. Assets Impairment (IAS 36)

- 5.9.1. Identifying Potentially Impaired Assets
- 5.9.2. Recoverable Amount Measurement
- 5.9.3. Recognition and Measurement of Impairment Loss
- 5.9.4. Cash-Generating Units
- 5.9.5. Reversing Impairment Loss

5.10. Operating Segments (IFRS 8)

- 5.10.1. Basic Principle
- 5.10.2. Scope
- 5.10.3. Operating Segments
- 5.10.4. Reportable Segments

Module 6. Financial Instrument Analysis and Management

6.1. Introduction to the Financial System and Institutions

- 6.1.1. General Matters
- 6.1.2. Financial System Organization
- 6.1.3. Financial Institutions
- 6.1.4. Financial Markets
- 6.1.5. Financial Assets

6.2. Short-Term Public Debt

- 6.2.1. Introduction
- 6.2.2. Treasury Bills: Definition and Features
- 6.2.3. Treasury Bills: Issuance Form
- 6.2.4. Secondary Market for Treasury Bills

6.3. Long-Term Public Debt

- 6.3.1. Introduction
- 6.3.2. Government Bonds and Debentures: Definition and Features
- 6.3.3. Bonds and Debentures: Issuance Form
- 6.3.4. Secondary Markets for Government Bonds and Debentures

6.4. Short-Term Corporate Debt

- 6.4.1. Introduction
- 6.4.2. Promissory Notes and Other Short Term Corporate Assets: Definition and Features
- 6.4.3. Commercial Paper: Issuance Form
- 6.4.4. Secondary Markets for Commercial Paper

6.5. Long-Term Corporate Debt

- 6.5.1. Introduction
- 6.5.2. Corporate Bonds and Debentures: Definition and Features
- 6.5.3. Corporate Bonds and Debentures: Issuance Form
- 6.5.4. Secondary Corporate Debt Markets

6.6. Variable Income: Stock

- 6.6.1. Introduction
- 6.6.2. What Is Stock?
- 6.6.3. Options Valuation
- 6.6.4. Official Market Surveillance and Supervision
- 6.6.5. Investment Services Firms
- 6.6.6. Public Share Offerings: Takeover Bids and IPOs
- 6.6.7. Market Credit Operations

6.7. Foreign Exchange Markets

- 6.7.1. Introduction
- 6.7.2. Type of Change
- 6.7.3. Factors Affecting the Types of Change
- 6.7.4. Foreign Currency Transactions
- 6.7.5. Features of Foreign Exchange Markets

6.8. Derivative Instruments: Forwards and Futures

- 6.8.1. Introduction to Derivatives
- 6.8.2. Forwards: Definition and Strategies
- 6.8.3. Futures: Definition and Strategies
- 6.8.4. Examples of Forwards and Futures Transactions

6.9. Derivative Instruments: Options

- 6.9.1. Introduction to Options
- 6.9.2. Basic Positions with Options
- 6.9.3. Intrinsic Value and Time Value in Options
- 6.9.4. Examples of Options Transactions

6.10. Derivative Instruments: SWAPS

- 6.10.1. Introduction to SWAPS
- 6.10.2. Features of SWAP Transactions
- 6.10.3. Types of SWAPS
- 6.10.4. Examples of SWAPS Transactions

Module 7. Business Combinations and Business Valuation

7.1. Strategic Rationale for the Acquisition and Valuation of a Company 7.1.1. Reasons for Valuing a Company: The Buy-Sell Process as a Growth Tool 7.1.2. Leveraged Financing: Capital Risk (Venture Capital, Private Equity, Family Offices)	7.1.3. Transaction Types, Buy Out: LBO, MBO, MBI and BIMBO 7.1.4. Key Aspects in Mergers and Acquisitions Processes 7.1.5. New Forms of Private Equity Investment, Crowdfunding	7.2. Market Assessment Methodology 7.2.1. Valuation Multiples of Listed Companies 7.2.2. Valuation Multiples of Private Transactions vs. Listed Markets: The Illiquidity Premium 7.2.3. Analytical Formulas for Multiples 7.2.4. Practical Cases	7.3. Discounted Cash Flow (DCF) Methodology 7.3.1. Discounted Free Cash Flow Methodology 7.3.2. Free Cash Flow 7.3.3. Net Investment Rate (NIR) 7.3.4. Residual Value 7.3.5. Discount Rate, Weighted Average Cost of Capital (WACC)
7.3.6. Company Value 7.3.7. Calculating Net Financial Debt, Contingent Liabilities and Share Value 7.3.8. Practical Cases	7.4. A Closer Look: Modeling of the Company to Be Appraised 7.4.1. Accounting Information Analysis, Trend Calculation: Tac's and Averages: Identifying Value Drivers	7.4.2. Revenue Projections by Business Line, Direct and Indirect costs 7.4.3. Projections of Ebitda, Based on Historical Data, Market Trends and the Company's Strategic Plan 7.4.4. Depreciation Scenarios and Investment Needs	7.4.5. Calculating the Historical Average Maturity Period 7.4.6. Calculating Necessary Working Capital 7.4.7. Free Cash Flow, Debt Cash Flow and Shareholder Cash Flow 7.4.8. Balance Sheet Projections
7.5. Analysis and Inclusion of Risk in Sale and Purchase Transactions 7.5.1. A More Comprehensive View of the Weighted Average Cost of Capital 7.5.2. The Cost of Borrowed Capital 7.5.3. The Cost of In-House Resources, Dividend Methodology	7.5.4. CAPM to Calculate Cost of Capital for Listed Companies 7.5.5. Calculating Beta for Unlisted Companies from Listed Company Data 7.5.6. CAPM for Unlisted Companies: Size Premiums and Illiquidity Premiums 7.5.7. Practical Cases	7.6. Uncertainty and Risk, the Inclusion of Randomness 7.6.1. Scenario Creation, Calculation and Using Volatility to Create Value Intervals 7.6.2. Montecarlo Simulations	7.6.3. Sensitivity Analysis 7.6.4. Price vs. Value: The Value of Synergies: Risk Reduction through Payment Method 7.6.5. Practical Cases
7.7. Two Solved Integrated Case Studies 7.7.1. Valuation of a Company in the Service Sector 7.7.2. Valuation of a Production Company	7.8. Other Assessment Methodology 7.8.1. Equity Methodology 7.8.2. EVA Methodology	7.9. Business Combinations in Financial Statements 7.9.1. IFRS 3, IFRS 13, IAS 38 7.9.2. Goodwill 7.9.3. Recognition of Other Intangible Assets	7.10. Valuation of Intangible Assets 7.10.1. The Brand as a Leading Intangible Asset, Other Intangible Assets that Constitute the Value of a Company: The Multi-Period Excess Profit Method 7.10.2. Methods to Calculate Brand Value 7.10.2.1. The Royalty Method 7.10.2.2. The Interbrand Method

Module 8. Financial Statement Consolidation

8.1. Accounting Consolidation: Introduction

- 8.1.1. Introduction
 - 8.1.1.1. Concept of Consolidation
 - 8.1.1.2. Regulations to Prepare Consolidated Financial Statements
- 8.1.2. Subject to Consolidation
- 8.1.3. Obligation to Consolidate
- 8.1.4. Consolidation Methods

8.2. Global Integration Methods Part I

- 8.2.1. Introduction
- 8.2.2. Homogenizations
- 8.2.3. Aggregations and Acquisition Method
- 8.2.4. Eliminations

8.3. Global Integration Methods Part II

- 8.3.1. Introduction
- 8.3.2. Scenario 1: Change in Investment without Change in Percentage of Ownership, Change in Ownership
 - 8.3.2.1. Scenario 2: Variation in the Percentage of Ownership without Loss of Control
 - 8.3.2.2. Increase in the Percentage of Ownership

- without Loss of Control
- 8.3.2.3. Decrease in the Percentage of Ownership without Loss of Control
- 8.3.3. Scenario 3: Decrease in the Percentage of Ownership Resulting in Loss of Control
- 8.3.4. Special Cases and Exceptions to the Acquisition Method

8.4. Global Integration Methods Part III

- 8.4.1. Introduction
- 8.4.2. Individual Cases
 - 8.4.2.1. Indirect Participation
 - 8.4.2.2. Reverse Acquisitions
 - 8.4.2.3. Other Acquisitions

8.5. Global Integration Methods Part IV

- 8.5.1. Introduction
- 8.5.2. Eliminating Intragroup Items and Income
- 8.5.3. Non-Financial Intragroup Transactions

8.6. Global Integration Methods Part V

- 8.6.1. Introduction
- 8.6.2. Non-Asset Eliminations
- 8.6.3. Financial Intragroup Transactions

8.7. Equity Method

- 8.7.1. Introduction: Procedure Description
- 8.7.2. Valuation in Subsequent Years Using the Equity Method
- 8.7.3. Intragroup Transactions between Equity Accounted Companies and Group Companies
- 8.7.4. Participation Modification
- 8.7.5. Impairment Losses and Loss of Associated Joint Venture status

8.8. Proportional Integration Method

- 8.8.1. Definition and Applicable Criteria
- 8.8.2. Non-Monetary Contributions
- 8.8.3. Joint Ventures Held for Sale
- 8.8.4. Others
- 8.8.5. Investments and Divestments in Jointly Controlled Entities
- 8.8.6. Shareholdings Prior to Consideration as Jointly Controlled Entities
- 8.8.7. Loss of Jointly Controlled Entities
- 8.8.8. Termination of Joint Control

8.9. Other Rules Applicable to Consolidation

- 8.9.1. Introduction
- 8.9.2. Other Rules Applicable to Consolidation

8.10. Consolidated Annual Accounts

- 8.10.1. Introduction
- 8.10.2. General Rules for the Consolidated Annual Accounts
- 8.10.3. Consolidated Balance Sheets
- 8.10.4. Consolidated P&L Accounts
- 8.10.5. Consolidated Statement of Changes in Equity
- 8.10.6. Consolidated Statement of Cash Flows
- 8.10.7. Notes to the Consolidated Financial Statements

Module 9. Financial-Accounting Planning for Business Decisions

9.1. Economic-Financial Planning in the Company

- 9.1.1. The Importance of Economic-Financial Planning
- 9.1.2. General Considerations on Business Strategy
- 9.1.3. The Role of Budgets in Planning
- 9.1.4. Company Control Centers and Areas of Responsibility

9.2. Budget Structure and Process

- 9.2.1. Company Master Budgets
 - 9.2.1.1. Operating Budgets
 - 9.2.1.2. Investment/Disinvestment Budgets
- 9.2.2. Treasury Budgets

9.2.3. Classification and Budgeting Techniques

- 9.2.3.1. Zero-Based Budgets
- 9.2.3.2. Activity-Based Budgets
- 9.2.3.3. Flexible Budgets
- 9.2.4. Mistakes to Avoid in Budgeting Processes

9.3. Steps to Prepare Operating Budgets I

- 9.3.1. Income Budgets
- 9.3.2. Production Budgets
 - 9.3.2.1. Stock Determination
 - 9.3.2.2. Purchasing Budgets
 - 9.3.2.3. Mod

9.4. Steps to Prepare Operating Budgets II

- 9.4.1. Distribution Budgets
- 9.4.2. Commercial Budgets
- 9.4.3. Overhead Budgets

9.5. Capital Budget

- 9.5.1. Capital Budgeting from an Accounting Perspective
- 9.5.2. Jobs
- 9.5.3. Investment Expenses
- 9.5.4. Net Current Capital Requirements

9.5.5. Financial Depreciation

- 9.5.6. Financial Resources
- 9.5.7. Self-Financing
- 9.5.8. External Financing
- 9.5.9. Extraordinary Resources

9.6. The Treasury's Budget

- 9.6.1. Operating Cash Flow Statements
- 9.6.2. Investment/Divestment Cash Flow Statements
- 9.6.3. Cash Flows from Financing Activities Statements

9.7. Preparing Interim Financial Statements

- 9.7.1. Interim Profit and Loss Accounts
- 9.7.2. Interim Balance Sheets
- 9.7.3. Cash Flow Statements

9.8. Instruments and Tools for Operational Budgetary Control Analysis

- 9.8.1. Using Flexible Budgeting for Variance Calculation
- 9.8.2. Calculating Variances for Volume, Price and Line-Item Efficiency
- 9.8.3. Calculating Standard Costs and Budgeted Rates

9.9. Operating Budgetary Control Using Case Studies

- 9.9.1. Sales Budget Variances
- 9.9.2. Variances in Direct Costs
- 9.9.3. Indirect Costs Budget Variances
- 9.9.4. Fixed Indirect Cost Budget Variances
- 9.9.5. Interpreting Variances

9.10. The Company's Budget and Balanced Scorecards

- 9.10.1. General Considerations on Business Strategy
- 9.10.2. What Are Balanced Scorecards?
- 9.10.3. Preparing Balanced Scoreboards and Main Indicators



07

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 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 relearn). 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 elearning, 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.



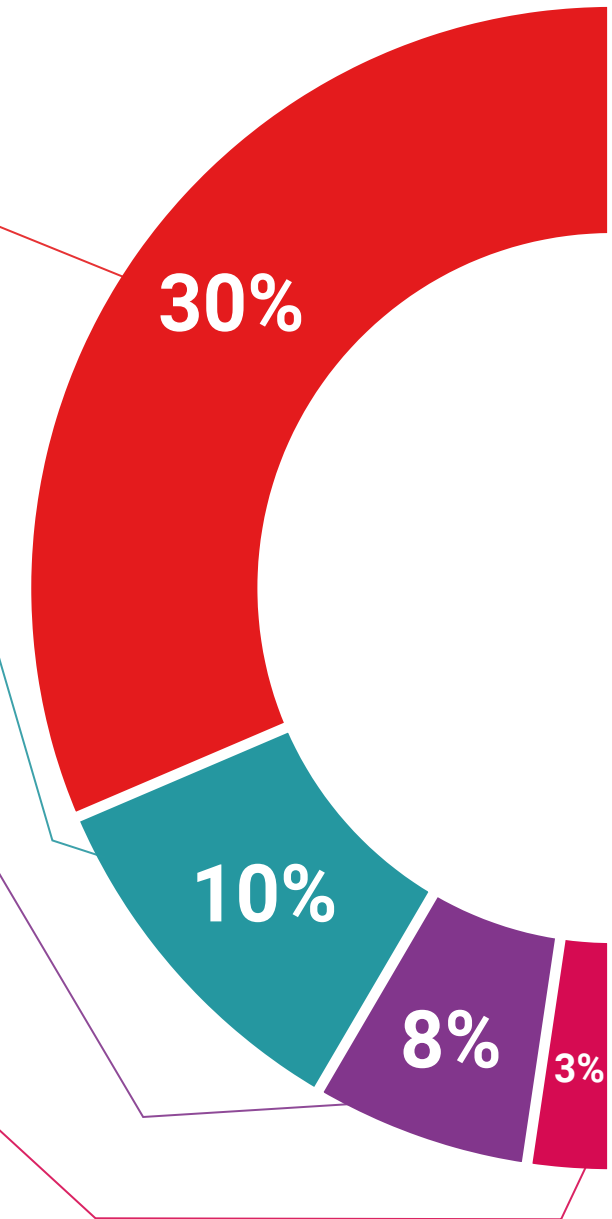
Management Skills Exercises

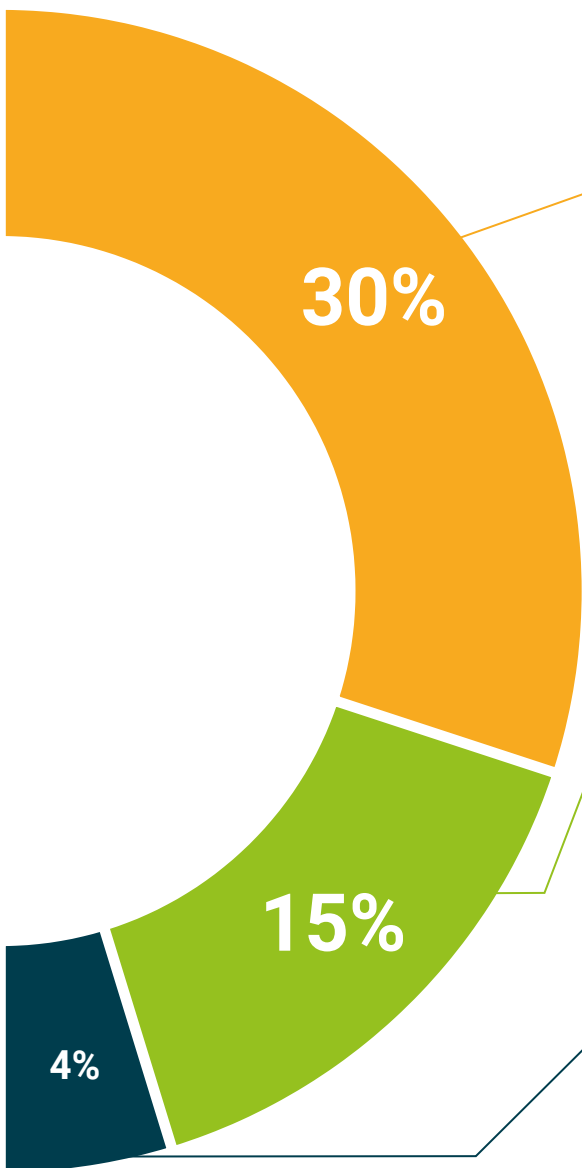
They will carry out activities to develop specific executive competencies in each thematic area. Practices and dynamics to acquire and develop the skills and abilities that a high-level manager needs to develop in the context of the globalization we live in.



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.



**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.



08

Our Students' Profiles

The MBA in Accounting Management (CAO, Chief Accounting Officer) is a program aimed at professionals specialized in accounting management who want to update their knowledge and advance their professional careers. This program uses a multidisciplinary approach as the students have a diverse set of academic profiles and represent multiple nationalities.



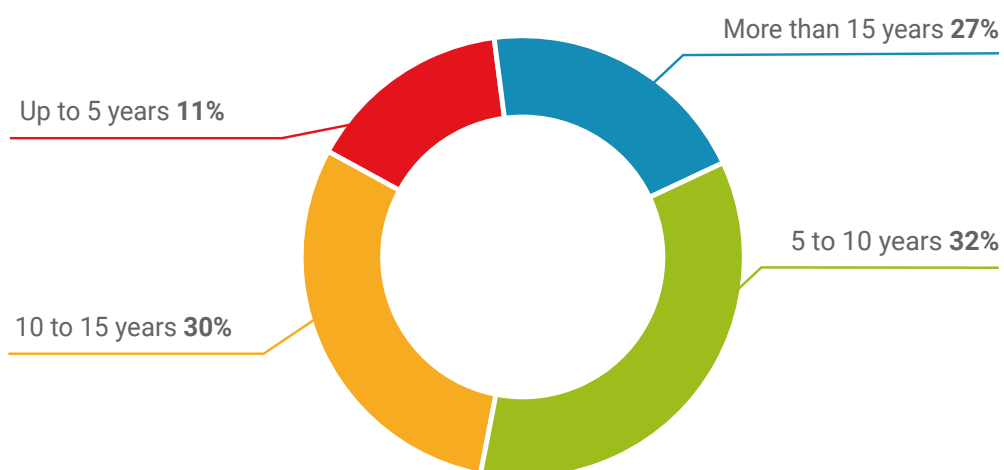
“

If you have experience in accounting and are looking for an interesting career enhancement while still working, this is the program for you”

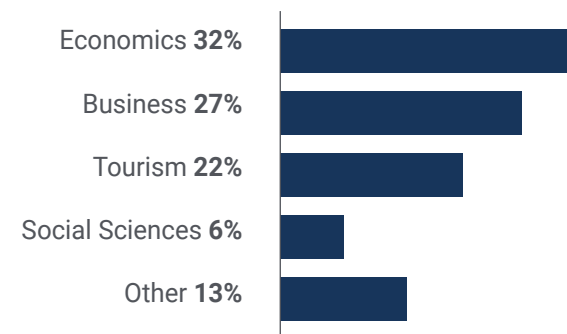
Average Age

Between **35** and **45** Years Old

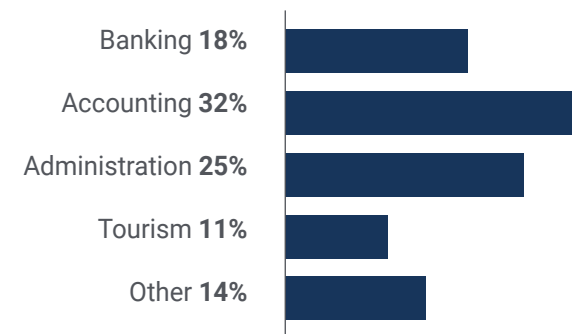
Years of Experience



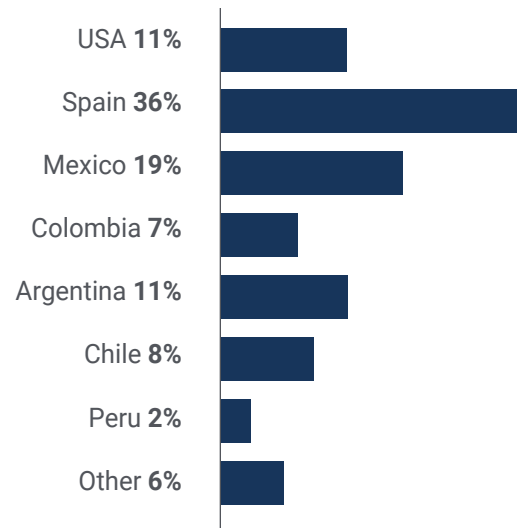
Training



Academic Profile



Geographical Distribution



Javier Suárez

Accounting Manager at a Multinational Company

"Balancing a program such as this with the rest of your daily obligations is a complex task. So, many don't dare take the step to continue their training. However, TECH offers you everything you need to make your study simple and effective: a 100% online format and an innovative educational methodology. In short, I'm proud to have taken the step to pursue this specialization"

09

Course Management

The program includes in its teaching staff leading experts in senior accounting management, who bring to this program the experience of their years of work. 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 Administration
- ♦ 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. 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

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 Autonomous University of Madrid 1982
- ♦ Chartered Accountant and member of the ROAC, after having passed the qualification examination 1988
- ♦ Certified Pedagogical Aptitude (CAP) Institute of Education Sciences, Complutense University of Madrid 2003
- ♦ Advisor to 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 EAE (School of Business Administration) Since 2011
- ♦ Associate Professor of Analytical Accounting and Financial Accounting, Universidad Complutense de Madrid Since 2001

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

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, San Pablo University CEU Department of Business Economics Since 2020
- ♦ Degree in Business Administration, majoring in Accounting and Auditing Rey Juan Carlos University 2003
- ♦ Diploma in Business Administration, specializing in Accounting and Financial Analysis Rey Juan Carlos University 2001
- ♦ Master's Degree in Secondary School Teacher Training (Economics and Business Administration) Complutense University of 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





“

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"

10

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 is to achieve professional growth.

For this reason, TECH puts all its efforts and tools at the student's disposal so that they can acquire the skills and abilities required to achieve this change.



“

Our main goal is to help you achieve the professional change you are looking for”

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

The MBA in Accounting Management (CAO, Chief Accounting Officer) at TECH is an intensive program that prepares professionals to face challenges and business 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.

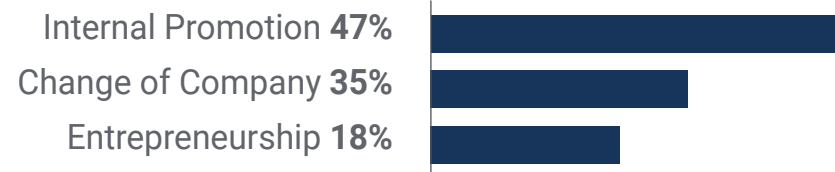
Get up to date in accounting management and achieve the professional improvement you seek.

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

When the change occurs



Type of change



Salary increase

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



11

Benefits for Your Company

The MBA in Accounting Management (CAO, Chief Accounting Officer) helps raise the organization's talent to its maximum potential by training high level leaders. Therefore, participating in this academic program will not only improve you on a personal level, but, above all, on a professional level, enhancing your training and improving your managerial 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.



“

Specialize ay TECH and offer your company a more updated vision of accounting management”

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.

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.

04

Increased international expansion possibilities

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



05

Project Development

The manager can work on a current project or develop new projects in the field of R&D or Business Development within their company.

06

Increased competitiveness

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

12 Certificate

The Executive Master's Degree in MBA in Accounting Management (CAO, Chief Accounting Officer) guarantees you, in addition to the most rigorous and updated training, access to a Professional Master's Degree issued by TECH Technological University.



“

*Successfully complete this program
and receive your university degree
without travel or laborious paperwork”*

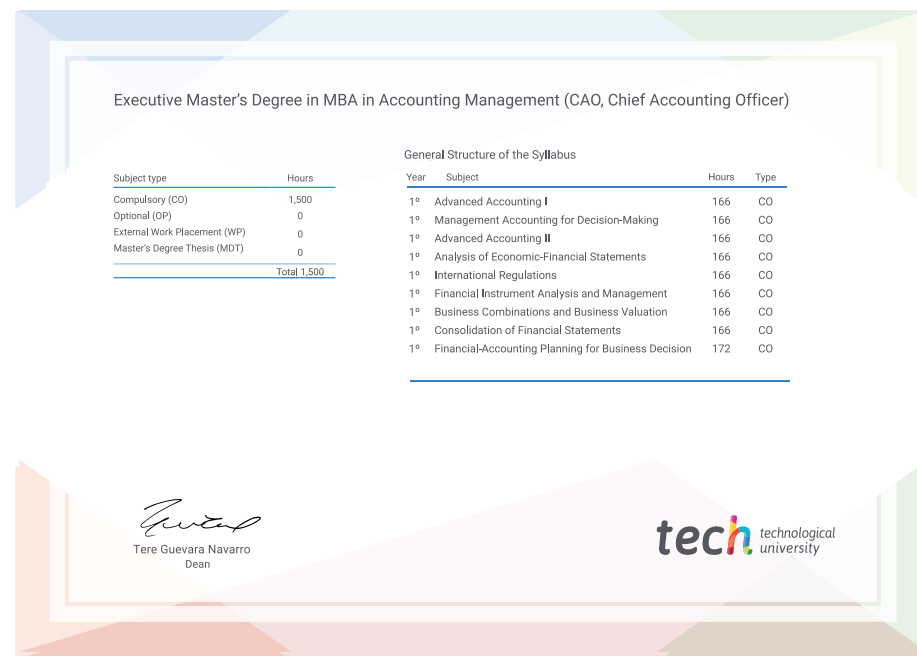
This **Executive Master's Degree MBA in Accounting Management (CAO, Chief Accounting Officer)** contains the most complete and up-to-dated program on the market.

After the student has passed the evaluations, they will receive their corresponding **Executive Master's Degree** diploma issued by **TECH Technological University** via tracked delivery*.

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

Title: Executive Master's Degree MBA in Accounting Management (CAO, Chief Accounting Officer)

Official N° of hours: **1,500 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.



Executive Master's Degree MBA in Accounting Management (CAO, Chief Accounting Officer)

- » Modality: **online**
- » Duration: **12 months**
- » Certificate: **TECH Technological University**
- » Dedication: **16h/week**
- » Schedule: **at your own pace**
- » Exams: **online**

Executive Master's Degree

MBA in Accounting Management
(CAO, Chief Accounting Officer)