



# Postgraduate Diploma

# Corporate Financial Accounting

» Modality: online

» Duration: 6 months

» Certificate: TECH Global University

» Credits: 24 ECTS

» Schedule: at your own pace

» Exams: online

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

# Index

02 Why Study at TECH? Why Our Program? Objectives Welcome p. 4 p. 6 p. 10 p. 14 06 Our Students' Profiles Methodology Structure and Content p. 20 p. 28 p. 36 80 Benefits for Your Company Impact on Your Career Certificate p. 44 p. 40 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.









# tech 08 | Why Study at TECH?

#### At TECH Global University



#### **Innovation**

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

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



#### The Highest Standards

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

95%

of TECH students successfully complete their studies



### Networking

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

100,000+

200+

executives trained each year

different nationalities



#### **Empowerment**

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

500+

collaborative agreements with leading companies



#### **Talent**

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

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



#### **Multicultural Context**

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

TECH students represent more than 200 different nationalities.



#### Learn with the best

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

Teachers representing 20 different nationalities.



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

### Why Study at TECH? | 09 **tech**

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



#### **Analysis**

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



#### **Academic Excellence**

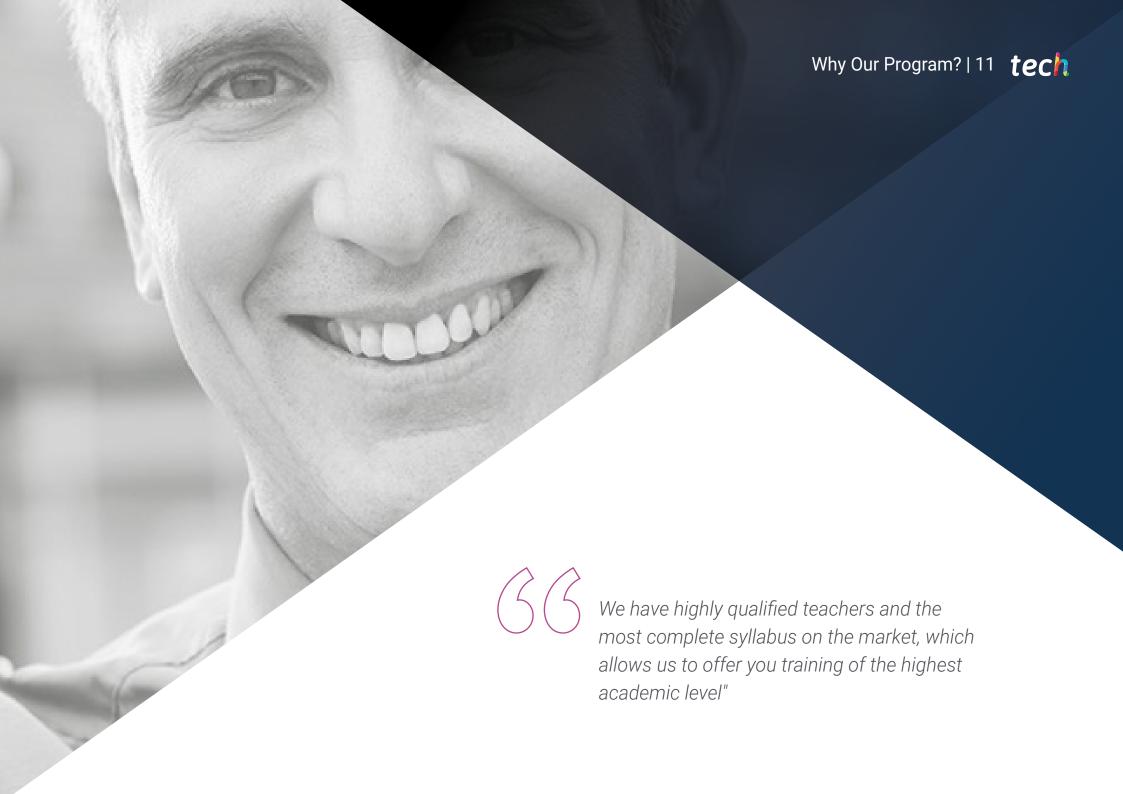
TECH offers students the best online learning methodology. The university combines the Relearning method (a postgraduate learning methodology with the highest international rating) with the Case Study. A complex balance between tradition and state-of-the-art, within the context of the most demanding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



#### **Economy of Scale**

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





# tech 12 | Why Our Program?

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



#### A significant career boost

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

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



# Develop a strategic and global vision of companies

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

Our global vision of companies will improve your strategic vision.



### Consolidate the student's senior management skills

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

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



#### Take on new responsibilities

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

45% of graduates are promoted internally.



#### Access to a powerful network of contacts

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

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



#### Thoroughly develop business projects

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

20% of our students develop their own business idea.



#### Improve soft skills and management skills

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

Improve your communication and leadership skills and enhance your career.



#### Be part of an exclusive community

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

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





# 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

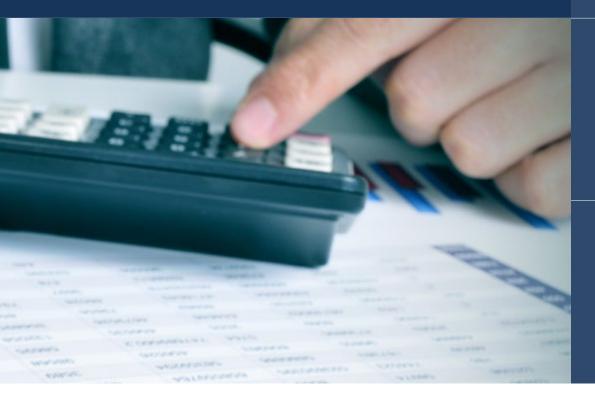




Recognize the elements of annual accounts and accounting in foreign currencies



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



Distinguish between the elements that integrate annual accounts

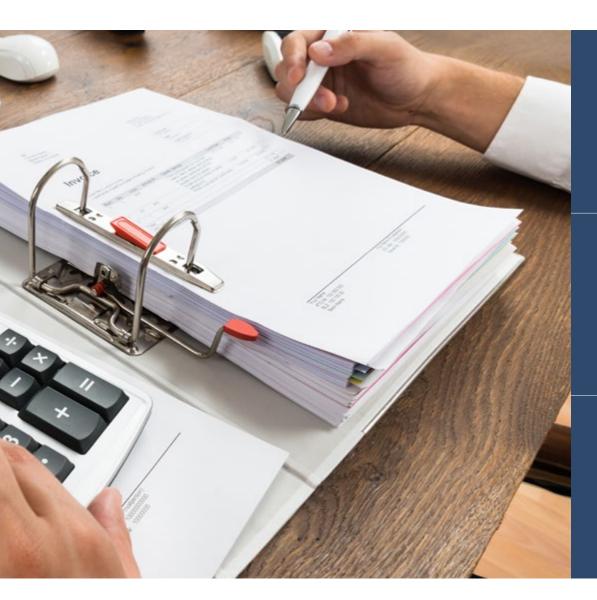


Perform balance sheets and establish contingency plans



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







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

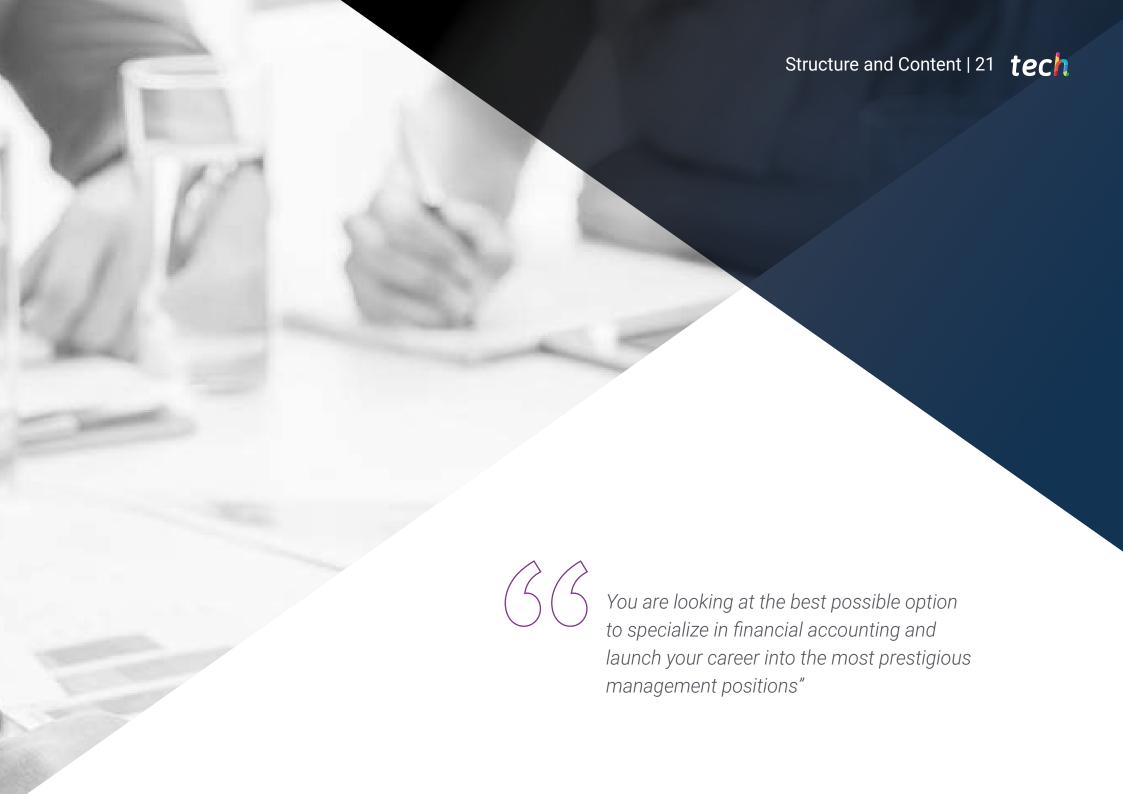


Take into account groups of companies, jointly controlled entities and associates in order to formulate consolidated financial statements



Obtain the basic concepts that make up financial operations





## 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



### 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 self-manage your study time.

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

## tech 24 | Structure and Content

#### Module 1. Introduction to Accounting 1.1. Accounting and Accounting 1.2. Equity Structure of the Company 1.3. Approach to the Accounting 1.4. The Accounting Method 1.2.1. Concept of Corporate Equity 1.4.1. Basic Concepts and Classification Information Systems Method 1.2.2. Active, Passive and Net Equity 1.4.2. Transaction Posting 1.3.1. Basic Concepts 1.1.1. The Economic Environment and Information 1.2.3. Situation Balance 1.4.3. The Journal 1.3.2. Accounts Representation 1.1.2. Basic Accounting Concepts 1.2.4. The Goodwill 1.4.4. Sums and Balances 1.3.3. Accounting Laws 1.1.3. Users and Accounting Division 1.3.4. Account Register and General Ledger 1.1.4. General Accounting Plan 1.6. Stocks 1.8. Accounting for Basic Business 1.5. Applications of ICT 1.7. Accounting Result 1.5.1. Current State **Transactions** 1.6.1. Concept, Types and Terminology 1.7.1. Basic Concepts 1.5.2. Basic and Mandatory Tools 1.6.2. Acquisition Prices and Production Costs 1.7.2. Expenses and Income 1.8.1. Commercial Effects 1.5.3. Applications 1.6.3. Inventory Valuation 1.7.3. Accounting for Expenses and Income 1.8.2. Doubtful Accounts Receivable 1.7.4. Accounting Accruals and Deferrals 1.6.4. Account Functioning 1.8.3. Payroll and Depreciation 1.9. The Accounting Cycle 1.10. Practical Phases of the General Accounting Plan 1.9.1. Concept and Stages 1.9.2. Opening and Development Phase 1.10.1. Contextualization 1.9.3. Final Phase 1.10.2. Societies 1.10.3. Obligations 1.10.4. Legalization of Books

Module 2. Financial Accounting								
2.1.1. Ba Fin 2.1.2. Sta 2.1.3. Ca 2.1.4. Fin	nancial Accounts: Components and Formulation alance Sheet, Income Statement and anacial Statement Notes atement of Changes in Equity ash Flow Statement anacial Accounts Formulation Rules anacial Statement Templates	2.2. 2.2.1. 2.2.2. 2.2.3. 2.2.4. 2.2.5. 2.2.6.	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. 2.3.4.	Property, Plant and Equipment and Intangible Assets Regulations and Method of Acquisition Amortization Impairment or Disposal Losses Real Estate Investments	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. Ba 2.5.2. Gra 2.5.3. Eq	quity Study and Valuation  Ilance Sheet Equity ants, Donations and Legacies  Juity and Adjustments for Changes in  Ilue	<b>2.6.</b> 2.6.1. 2.6.2. 2.6.3. 2.6.4.	Restructuring Operations Mergers. Demergers Non-Monetary Contributions Value Exchanges	2.7. 2.7.1. 2.7.2. 2.7.3.	Income Tax  Corporate Income Tax Structure Calculation and Recording of the Accrued Corporate Income Tax Expense Permanent and Temporary Differences		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. Ne	et Equity I: Own Funds	3.2.	Net Equity II: Own Funds	3.3.	Provisions and Contingencies	3.4.	Foreign Currency	
	omposition and Structure of nnual Accounts	3.6.	Situation Balance	3.7.	Profit and Loss Account and Notes to the Financial Statements	3.8.	Cash Flow Statement	
3.9. St	atement of Changes in Equity							

## tech 26 | Structure and Content

#### 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

#### 4.4. 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

# 4.5. 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. Economic Eliminations in Full and Proportional Integration II

- 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

#### 4.7. Equity Method

4.7.1. Equity Method

#### 4.8. Consolidated Financial Statements

- 4.8.1. General Rules for the Presentation of Consolidated Financial Statements
  4.8.1.1. Preparation of Consolidated Financial
  - 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





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

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



## tech 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.





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



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

#### A learning method that is different and innovative

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



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

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

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

## tech 32 | Methodology

#### Relearning Methodology

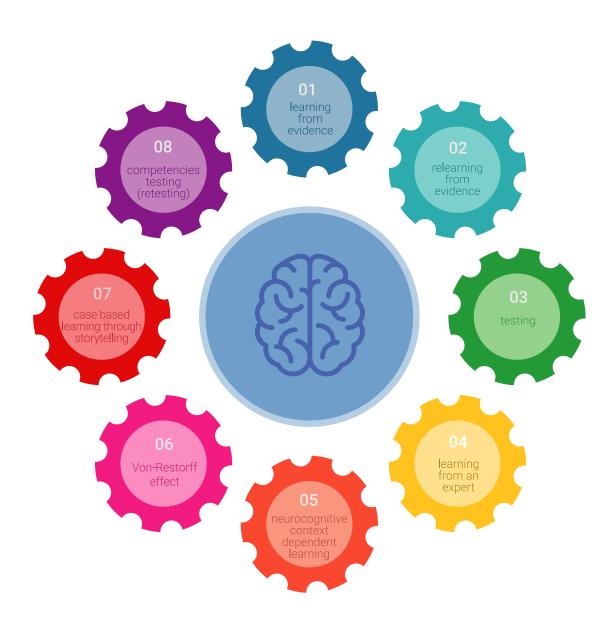
TECH effectively combines the Case Study methodology with a 100% online learning system based on repetition, which combines different teaching elements in each lesson.

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.

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



#### **Study Material**

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

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



#### Classes

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

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



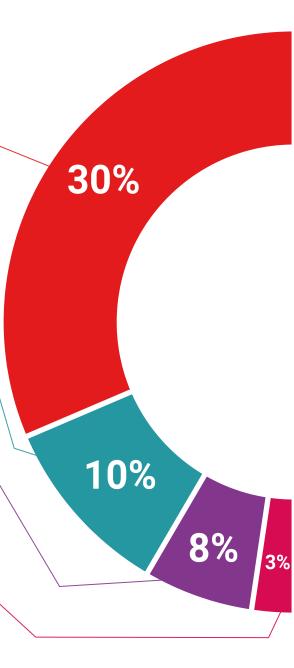
#### **Management Skills Exercises**

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



#### **Additional Reading**

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





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



#### **Interactive Summaries**

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

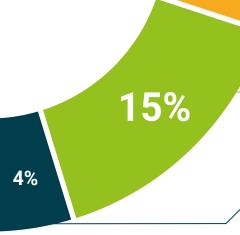


This exclusive educational system for presenting multimedia content was awarded by Microsoft as a "European Success Story".

#### **Testing & Retesting**

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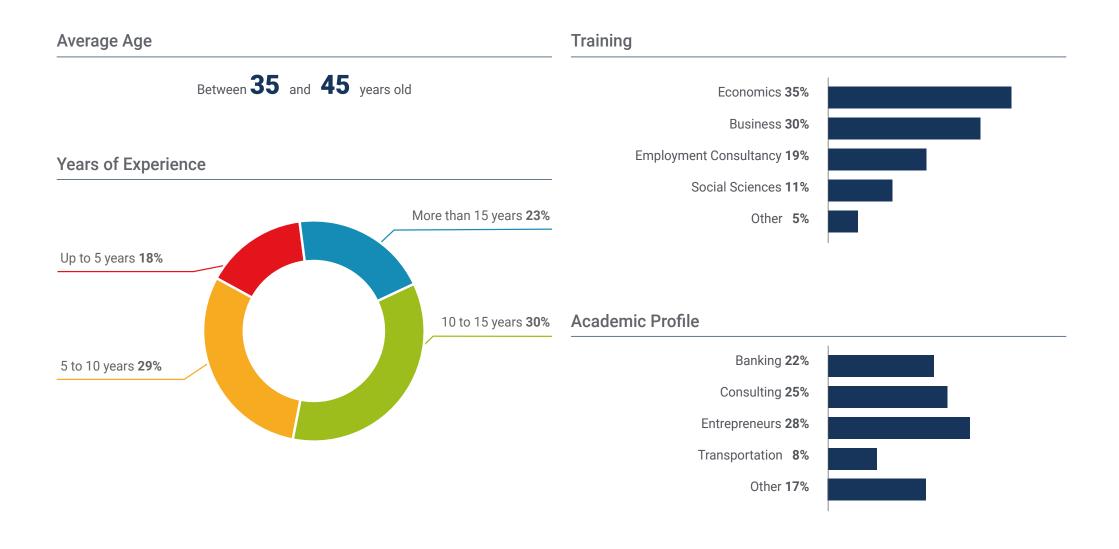
We periodically evaluate and re-evaluate students' knowledge throughout the program, through assessment and self-assessment activities and exercises, so that they can see how they are achieving their goals.



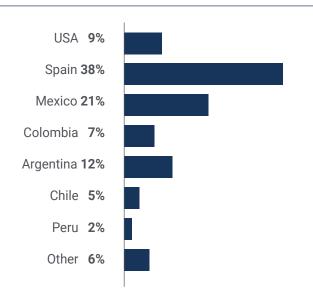
30%







### **Geographical Distribution**





# **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"





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

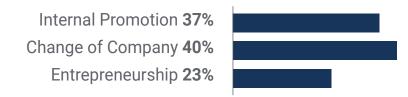
TECH's Postgraduate Diploma in Corporate Financial Accounting is an intensive program that prepares you for the most important accounting challenge in a company, where every decision and task must be performed with pinpoint accuracy.

After completing our Postgraduate Diploma, you will have more opportunities to make a positive change in your career. Improveyourspecialization with the completion of this highly academic program.

#### When the change occurs



#### Type of change



## Salary increase

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

\$57,900

A salary increase of

25.22%

\$75,500





## tech 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.



# Retaining High-Potential Executives to Avoid Talent Drain

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



### **Building Agents of Change**

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



### **Increased International Expansion Possibilities**

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







### **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.





## tech 50 | Certificate

This program will allow you to obtain your **Postgraduate Diploma in Corporate Financial Accounting** endorsed by **TECH Global University**, the world's largest online university.

**TECH Global University** is an official European University publicly recognized by the Government of Andorra (*official bulletin*). Andorra is part of the European Higher Education Area (EHEA) since 2003. The EHEA is an initiative promoted by the European Union that aims to organize the international training framework and harmonize the higher education systems of the member countries of this space. The project promotes common values, the implementation of collaborative tools and strengthening its quality assurance mechanisms to enhance collaboration and mobility among students, researchers and academics.

This **TECH Global University** title is a European program of continuing education and professional updating that guarantees the acquisition of competencies in its area of knowledge, providing a high curricular value to the student who completes the program.

Title: Postgraduate Diploma in Corporate Financial Accounting

Modality: online

Duration: 6 months

Accreditation: 24 ECTS



has successfully passed and obtained the title of:

#### Postgraduate Diploma in Corporate Financial Accounting

This is a program of 600 hours of duration equivalent to 24 ECTS, with a start date of dd/mm/yyyy and an end date of dd/mm/yyyy.

TECH Global University is a university officially recognized by the Government of Andorra on the 31st of January of 2024, which belongs to the European Higher Education Area (EHEA).

In Andorra la Vella, on the 28th of February of 2024



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



# Postgraduate Diploma Corporate Financial Accounting

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» Duration: 6 months

» Certificate: **TECH Global University** 

» Credits: 24 ECTS

» Schedule: at your own pace

» Exams: online

