

# Postgraduate Diploma Management Accounting





## Postgraduate Diploma Management Accounting

- » Modality: online
- » Duration: 6 months
- » Certificate: TECH Technological University
- » Dedication: 16h/week
- » Schedule: at your own pace
- » Exams: online
- » Target Group: Graduates who want to expand and update their knowledge in accounting with the latest approved regulations and with an international and complex vision of accounting statements

Website: [www.techtute.com/in/school-of-business/postgraduate-diploma/postgraduate-diploma-management-accounting](http://www.techtute.com/in/school-of-business/postgraduate-diploma/postgraduate-diploma-management-accounting)

# Index

01

Welcome

---

*p. 4*

02

Why Study at TECH?

---

*p. 6*

03

Why Our Program?

---

*p. 10*

04

Objectives

---

*p. 14*

05

Structure and Content

---

*p. 18*

06

Methodology

---

*p. 26*

07

Our Students' Profiles

---

*p. 34*

08

Course Management

---

*p. 38*

09

Impact on Your Career

---

*p. 44*

10

Benefits for Your Company

---

*p. 48*

11

Certificate

---

*p. 52*

# 01 Welcome

Accounting managers need to be able to analyze and interpret financial information to make successful decisions for the company. In this program, TECH offers the most complete program on management accounting to increase student skills in the field. One of the main objectives of TECH's management accounting program is to promote the personal and professional growth of its students. Therefore, positive change at the professional level is guaranteed, allowing them to interact with the best professionals in the accounting field.



Postgraduate Diploma in Management Accounting.  
TECH Technological University



“

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

02

# Why Study at TECH?

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



“

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

## At TECH Technological University



### Innovation

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

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



### The Highest Standards

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

**95%** | of TECH students successfully complete their studies



### Networking

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

**100,000+**  
executives trained each year

**200+**  
different nationalities



### Empowerment

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

**500+** | collaborative agreements with leading companies



### Talent

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

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



### Multicultural Context

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

TECH students represent more than 200 different nationalities.





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



### Analysis

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



### Academic Excellence

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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

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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 groundbreaking price**. This way, TECH ensures that studying is not as expensive for students as it would be at another university.



### Learn with the best

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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 in the field of management accounting, 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.



“

*One of our fundamental objectives is to help you develop the essential skills to strategically manage your company's commercial activity”*

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

The **Postgraduate Diploma in Management Accounting** trains students to:

01

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

04

Identify the regulations applicable to problem solving and to choosing among the different criteria used in accounting transactions, whether common or atypical, that may arise in the normal activity of the company

02

Develop solutions for specific practical scenarios by making decisions and analyzing possibilities

05

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

03

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

06

Know and apply auditing and sampling techniques in accounting supervision



07

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

10

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

08

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

11

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

09

Evaluate external accounting information to identify relevant information

12

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

05

# Structure and Content

This Postgraduate Diploma in Management Accounting is a program tailored to students, with a 100% online format that provides the necessary flexibility for students to choose when to take on the course load, without fixed schedules or classes.

A program that takes place over six months and is intended to be a unique and stimulating experience to lay the foundations for the success of all those who take it.



“

*You have at your disposal one of the most complete syllabi you can find on management accounting”*

## Syllabus

The Postgraduate Diploma in Management Accounting at TECH Technological University is an intensive program that prepares students to face business challenges and decisions at both a national and international level. Its main objective is to promote the personal and professional growth of its students.

This is the right place for all professionals who aspire to excel.

The content of the Postgraduate Diploma in Management Accounting is designed to promote the development of managerial skills that enable more rigorous decision making in uncertain environments.

Over the course of 600 hours, the student analyzes a plethora of practical cases through individual and teamwork. It is, therefore, an authentic immersion in real business situations.

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

A plan designed for students focused on their professional 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 Postgraduate Diploma takes place over 6 months and is divided into 4 modules:

**Module 1** Advanced Accounting I

**Module 2** Advanced Accounting II

**Module 3** Management Accounting in Decision Making

**Module 4** Business Combinations and Business Valuation



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

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

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

**Module 1. Advanced Accounting I**

**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. Advanced Accounting II**
**2.1. Financial Accounts II**

- 2.1.1. Other Temporary Financial Investments
- 2.1.2. Other Non-Bank Accounts
- 2.1.3. Short-Term Received Deposits and Guarantees and Periodization Adjustments
- 2.1.4. Treasury
- 2.1.5. Non-Current Assets Held for Sale and Associated Assets and Liabilities
- 2.1.6. Impairment of Short-Term Financial Investments

**2.2. Business Combination (I)**

- 2.2.1. Introduction to Business Combination
- 2.2.2. Business Combinations Classification
- 2.2.3. Acquisition Method
  - 2.2.3.1. Acquiring Company Determination
  - 2.2.3.2. Identifying Acquisition Dates
  - 2.2.3.3. Business Combination Cost
  - 2.2.3.4. Goodwill or Negative Goodwill Recognition
- 2.2.4. Provisional Accounting
- 2.2.5. Business Combinations in Stages

**2.3. Business Combination (II)**

- 2.3.1. Concept of Company Mergers and Types
- 2.3.2. Merger Projects
- 2.3.3. Merger Balance Sheets
- 2.3.4. Merger Approval
- 2.3.5. Formalizing and Registering Merger Agreements
- 2.3.6. Merger Effects

**2.3.7. Merger Types**

- 2.3.7.1. Direct Mergers
- 2.3.7.2. Indirect Mergers
- 2.3.7.3. Merger Stages
- 2.3.7.4. Twin Mergers
- 2.3.7.5. Reverse Mergers

**2.4. Business Combination (III)**

- 2.4.1. Concept of Company Divisions
- 2.4.2. Legal Regime Governing Divisions
- 2.4.3. Division Effects
- 2.4.4. Division Types
  - 2.4.4.1. Total Divisions
  - 2.4.4.2. Partial Divisions

**2.5. Business Combination (IV)**

- 2.5.1. Concept of Corporate Segregation
- 2.5.2. Partial Segregation

**2.6. Insolvency Proceedings**

- 2.6.1. Concept of Insolvency Proceedings
- 2.6.2. Types of Insolvency Proceedings
- 2.6.3. Insolvency Administration
- 2.6.4. Consequences of Declaring Bankruptcy
- 2.6.5. Accounting Scheme

**2.7. Introduction to Reviewing Annual Accounts**

- 2.7.1. Annual Accounts
- 2.7.2. Concept of Auditing
- 2.7.3. Objectives of Reviewing Annual Accounts
- 2.7.4. Fundamental Accounting and Ethical Principles

- 2.7.5. Regulatory Framework
  - 2.7.5.1. Financial Reporting Framework for a Faithful Image
  - 2.7.5.2. Compliance Financial Reporting Framework
  - 2.7.5.3. Adequate Financial Reporting Framework
  - 2.7.5.4. Inadequate Financial Reporting Framework
  - 2.7.5.5. Financial Reporting Framework Applicable to Companies in Liquidation

- 2.7.6. National and international regulatory framework
  - 2.7.6.1. Account Auditing Law 19/1988 (LAC 19/1988)
  - 2.7.6.2. Law 22/2015, July 20, 2015, on Account Auditing (LAC)
  - 2.7.6.3. Royal Decree 1517/2011, October 31, 2011, which Approves the Regulations Established in the Revised Accounts Auditing Law (RAC)
  - 2.7.6.4. International Standards on Auditing Adopted by the European Union (ISA)
  - 2.7.6.5. Technical Auditing Standards (TAS)
  - 2.7.6.6. Usages and Customs
  - 2.7.6.7. Ethical Standards

**2.8. Parties Involved in Reviewing Annual Accounts**

- 2.8.1. Entities Obligated to Submit to Annual Account Audits
- 2.8.2. Auditors
  - 2.8.2.1. Auditing Requirements
  - 2.8.2.2. Auditor Liability
  - 2.8.2.3. Auditor Obligations
    - 2.8.2.3.1. Obligation of Independence
    - 2.8.2.3.2. Obligation of Preservation and Custody
    - 2.8.2.3.3. Obligation of Secrecy
    - 2.8.2.3.4. Obligation of Skepticism and Professional Judgment

**2.9. Institute of Accounting and Auditing (ICAC)**

- 2.9.1. Nature of the ICAC
- 2.9.2. Functions of the ICAC
- 2.9.3. Supervisory Regime
- 2.9.4. Penalty Regime

**2.10. Annual Accounts Audit Report**

- 2.10.1. Audit Report Structure
  - 2.10.1.1. Basic Elements in the Annual Accounts Audit Report
- 2.10.2. Other Aspects
- 2.10.3. Audit Report Model

**Module 3. Management Accounting in Decision Making**

**3.1. Conceptual Foundations**

- 3.1.1. Analytical Accounting: Concept, Evolution and Field of Study
- 3.1.2. Analytical Accounting: Objectives and Users
- 3.1.3. Relations and Differences between Cost Accounting and Financial Accounting

**3.2. Cost: Basic Concepts**

- 3.2.1. The Concept of Cost and Its Constituent Elements
- 3.2.2. Relativity of Cost Figures
- 3.2.3. Accounting Itinerary of Costs: The Cost-Assets-Profitability Connection
- 3.2.4. The Concept of Expense and its Relation to the Cost

**3.3. Basic Cost Accumulation Models and Results**

- 3.3.1. Cost Accounting Flow: Component Identification, Accrual, Classification and Location
- 3.3.2. Activity Analysis as the Basis for Generating Costs

- 3.3.4. Cost-Activity-Production Connection The Problem of Indirect Costs
- 3.3.5. Structure of the Basic Accrual Model: Analysis by Functions

- 3.3.6. Concept and Objectives of the Classification of Costs by Functions
  - 3.3.6.1. Main Functions that Comprise the Company's Operations and Criteria to Define and Allocate Costs
  - 3.3.6.2. Cost Allocation at Full Industrial Cost
- 3.3.7. Functional Income Statement: Concept and Structure

**3.4. Warehouse Valuation**

- 3.4.1. Inventories
- 3.4.2. Valuation Methods

**3.5. Ongoing and Lost Production**

- 3.5.1. Valuation of Work-in-Process Stocks
- 3.5.2. Valuation of Opening Stocks of Work in Progress
- 3.5.3. Valuation of Lost Production

**3.6. Multiphase Production System**

- 3.6.1. Introduction
- 3.6.2. Semi-Finished Products
- 3.6.3. Multiphase Production Models
- 3.6.4. Multiphase Serial Production
- 3.6.5. Parallel Multiphase Production

**3.7. Variable Cost Model**

- 3.7.1. Conceptual Foundations
- 3.7.2. Cost Accruals and Income Statement Structure
- 3.7.3. Contribution Margin as Profitability Analysis and Decision-Making Tool
- 3.7.4. Cost Localization and Analysis by Plant within the Variable Cost Model Framework

- 3.7.5. *Direct Costing* and Cost-Volume-Profit Analysis: Basic Model for Cost-Volume-Profit Analysis
- 3.7.6. Determining the Breakeven Point
- 3.7.7. Variable Cost Model Limitations

**3.8. Decision Making under Variable Costs**

- 3.8.1. Activity and Capacity, Basic Concepts in Management Analyze and Control
- 3.8.2. Cost Behavior and Variations in Activity Levels: Fixed and Variable Costs
- 3.8.3. Applying *Direct Costing* to Pricing and Product Decisions

- 3.8.4. Installed Capacity Utilization as a Conditioning Framework for Business Decisions: Decision Criteria in Low Occupancy and Full Occupancy Situations
- 3.8.5. Decisions on Manufacturing, Outsourcing or Purchasing
- 3.8.6. Decisions on Whether to Continue Processing the Product or Sell it at a Lower Level of Processing
- 3.8.7. Decisions on Acceptance or Rejection of Special Orders

**3.9. Standard Cost Model**

- 3.9.1. Deviations
  - 3.9.1.1. Direct Cost Variances
  - 3.9.1.2. Indirect Cost Variances

**3.10. Cost Model based on Rational Allocation**

- 3.10.1. Installed Capacity Utilization as an Efficiency Factor: Capacity Utilization and Idle Capacity: Impact on Costs
- 3.10.2. Under-Activity Costs

- 3.10.3. Rational Allocation Method for Cost Allocation
  - 3.10.3.1. Conceptual Foundations
  - 3.10.3.2. Cost Allocation
  - 3.10.3.3. Income Statement Structure
- 3.10.4. Analysis and Management Control Method Contributions



**Module 4. Business Combinations and Business Valuation**

<b>4.1. Strategic Rationale for the Acquisition and Valuation of a Company</b> 4.1.1. Reasons for Valuing a Company: The Buy-Sell Process as a Growth Tool 4.1.2. Leveraged Financing: Capital Risk ( <i>Venture Capital, Private Equity, Family Offices</i> ) 4.1.3. Transaction Types, Buy Out: LBO, MBO, MBI and BIMBO	4.1.4. Key Aspects in Mergers and Acquisitions Processes 4.1.5. New Forms of Private Equity Investment, Crowdfunding	<b>4.2. Market Assessment Methodology</b> 4.2.1. Valuation Multiples of Listed Companies 4.2.2. Valuation Multiples of Private Transactions vs. Listed Markets: The Illiquidity Premium 4.2.3. Analytical Formulas for Multiples 4.2.4. Practical Cases	<b>4.3. Discounted Cash Flow (DCF) Methodology</b> 4.3.1. Discounted Free Cash Flow Methodology 4.3.2. Free Cash Flow 4.3.3. Net Investment Rate (NIR) 4.3.4. Residual Value 4.3.5. Discount Rate, Weighted Average Cost of Capital (WACC) 4.3.6. Company Value
4.3.7. Calculating Net Financial Debt, Contingent Liabilities and Share Value 4.3.8. Practical Cases	<b>4.4. A Closer Look: Modeling of the Company to Be Appraised</b> 4.4.1. Accounting Information Analysis, Trend Calculation: Tac's and Averages: Identifying <i>Value Drivers</i> 4.4.2. Revenue Projections by Business Line, Direct and Indirect costs	4.4.3. Projections of Ebitda, Based on Historical Data, Market Trends and the Company's Strategic Plan 4.4.4. Depreciation Scenarios and Investment Needs 4.4.5. Calculating the Historical Average Maturity Period	4.4.6. Calculating Necessary Working Capital 4.4.7. Free Cash Flow, Debt Cash Flow and Shareholder Cash Flow 4.4.8. Balance Sheet Projections
<b>4.5. Analysis and Inclusion of Risk in Sale and Purchase Transactions</b> 4.5.1. A More Comprehensive View of the Weighted Average Cost of Capital 4.5.2. The Cost of Borrowed Capital 4.5.3. The Cost of In-House Resources, Dividend Methodology	4.5.4. CAPM to Calculate Cost of Capital for Listed Companies 4.5.5. Calculating Beta for Unlisted Companies from Listed Company Data 4.5.6. CAPM for Unlisted Companies: Size Premiums and Illiquidity Premiums 4.5.7. Practical Cases	<b>4.6. Uncertainty and Risk, the Inclusion of Randomness</b> 4.6.1. Scenario Creation, Calculation and Using Volatility to Create Value Intervals 4.6.2. Montecarlo Simulations	4.6.3. Sensitivity Analysis 4.6.4. Price vs. Value: The Value of Synergies: Risk Reduction through Payment Method 4.6.5. Practical Cases
<b>4.7. Two Solved Integrated Case Studies</b> 4.7.1. Valuation of a Company in the Service Sector 4.7.2. Valuation of a Production Company	<b>4.8. Other Assessment Methodology</b> 4.8.1. <i>Equity</i> Methodology 4.8.2. EVA Methodology	<b>4.9. Business Combinations in Financial Statements</b> 4.9.1. IFRS 3, IFRS 13, IAS 38 4.9.2. Goodwill 4.9.3. Recognition of Other Intangible Assets	<b>4.10. Valuation of Intangible Assets</b> 4.10.1. The Brand as a Leading Intangible Asset, Other Intangible Assets that Constitute the Value of a Company: The Multi-Period Excess Profit Method 4.10.2. Methods to Calculate Brand Value: 4.10.2.1. The <i>Royalty</i> Method 4.10.2.2. The Interbrand Method

# 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 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.*



### **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.

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

## Relearning Methodology

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

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

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

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

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



In our program, learning is not a linear process, but rather a spiral (learn, unlearn, forget, and re-learn). Therefore, we combine each of these elements concentrically.

With this methodology we have trained more than 650,000 university graduates with unprecedented success in fields as diverse as biochemistry, genetics, surgery, international law, management skills, sports science, philosophy, law, engineering, journalism, history, markets, and financial instruments. All this in a highly demanding environment, where the students have a strong socio-economic profile and an average age of 43.5 years.

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

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

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



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



### Study Material

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

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



### Classes

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

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



### Management Skills Exercises

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



### Additional Reading

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







### Case Studies

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



### Interactive Summaries

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

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



### Testing & Retesting

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



07

# Our Students' Profiles

The Postgraduate Diploma in Advanced Accounting is a program aimed at professionals in the field of business who want to update their knowledge, discover new ways of managing company accounting and advance in their professional career.

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





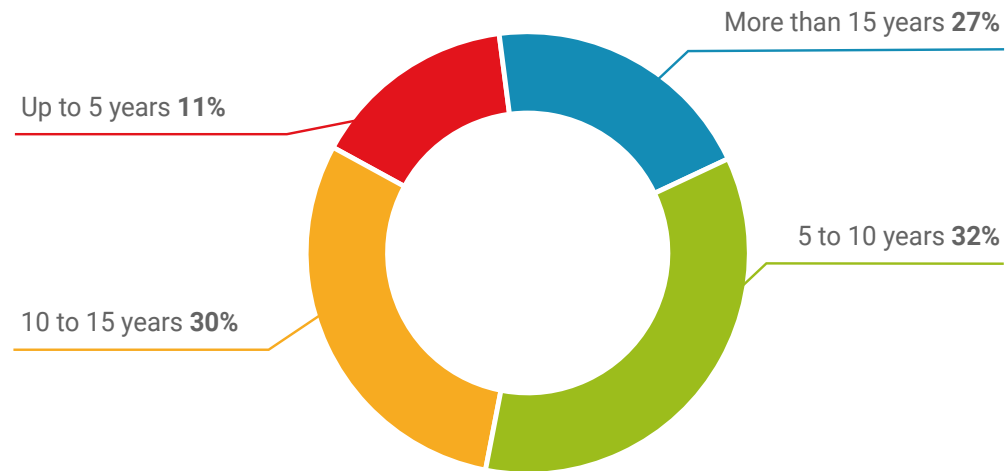
“

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

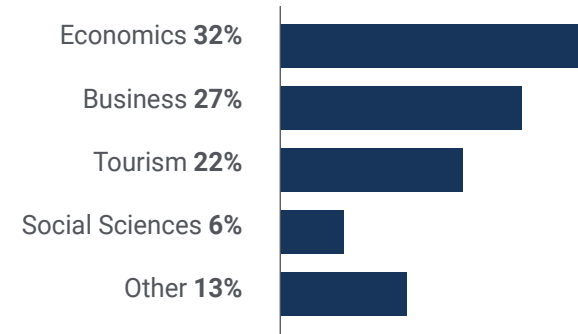
### Average Age

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

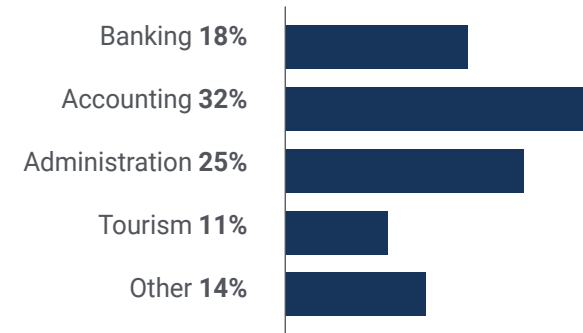
### Years of Experience



### Training

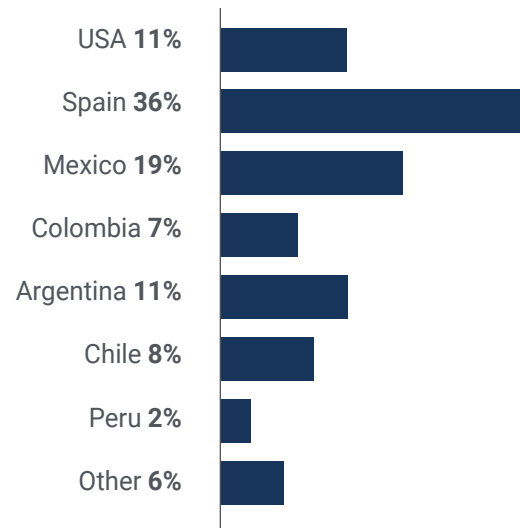


### Academic Profile



## Geographical Distribution

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## Juan Jiménez

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### Accounting Manager

*"Management accounting is a highly specialized area. So, I was looking for an update that would allow me to expand my knowledge without having to put aside the rest of my obligations. At TECH I found everything I was looking for: a Postgraduate Diploma, a novel methodology and committed professors with great interest in teaching."*

08

# Course Management

In our university we have professionals specialized in each area of knowledge, who pour their work experience into our training programs. A multidisciplinary team with recognized prestige that has come together to offer you all their knowledge in this area.





“

*Our teaching team, experts in Management Accounting, will help you achieve professional success”*

## 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. Campuzano Vallés, Manuel

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

### Dr. López Domínguez, Ignacio

- ♦ PhD and Degree in Economics and Business Administration, Universidad Autónoma de Madrid
- ♦ Associate Professor, Complutense University of Madrid (Department of Financial Administration and Accounting)
- ♦ Academic Coordinator, Fundamentals of Corporate Financial Management
- ♦ Member of the advisory board of several academic and scientific journals
- ♦ Regular contributor to different media and frequent lecturer on financial topics
- ♦ Author of numerous publications in the specialty

### Ms. Vico Román, Noelia

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

**Mr. López Gómez, Miguel Ángel**

- ♦ Degree in Economics and Business, University of Alicante
- ♦ Doctorate Courses on Economics, Carlos III University of Madrid
- ♦ Doctorate Courses in Business Management, Universidad Autónoma de Madrid
- ♦ Financial consultant for Banco Santander, Intermoney, Citigroup, Techrules and SIAG
- ♦ Training courses for Banco de Sabadell, Caja de Ahorros del Mediterráneo, Banco Cooperativo, Banco Pastor, etc.
- ♦ From 2009 to 2013, Deputy Director of the Colegio Mayor-Residencia Antonio Machado, Universidad Carlos III de Madrid

**Mr. Martínez Laguna, Luis**

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



**Dr. Martínez de Silva, Alberto**

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



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

09

# 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 carrying out this great effort should be to professional growth and, with us, you will find great opportunities to achieve it. For this reason, access to the most advanced didactic material and tools in the sector is guaranteed through the most innovative methodology on the market.





“

*TECH engages with its students to ensure their success by providing them with the best possible teaching materials and lessons”*

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

The Postgraduate Diploma in Management Accounting at TECH is an intensive program that prepares students to face business challenges and decisions at both a national and international level. Its main objective is to promote personal and professional growth, helping students to lead successful careers.

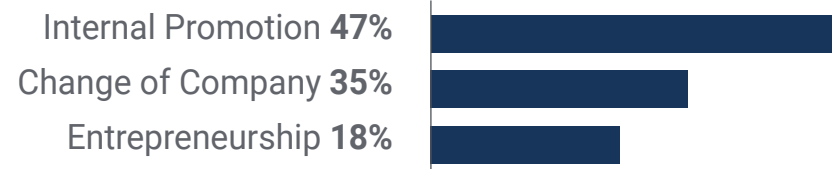
*Get up to date in accounting management and achieve the professional improvement you wish.*

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

### When the change occurs



### Type of change



## Salary increase

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



10

# Benefits for Your Company

The Postgraduate Diploma in Management Accounting helps to elevate the organization's talent to its maximum potential by training of high level leaders.

Participating in this Postgraduate Diploma is a unique opportunity to access a powerful network of contacts where you can find future professional partners, clients, or suppliers.







“

*Specialize at 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.

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02

### Retaining high-potential executives to avoid talent drain

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

03

### Building agents of change

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

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04

### Increased international expansion possibilities

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



05

### **Project Development**

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

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06

### **Increased competitiveness**

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

11

# Certificate

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



“

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

This **Postgraduate Diploma in Management Accounting** contains the most complete and up to date program on the market.

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

The certificate 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 Management Accounting**

**Official N° of hours: 600 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.

future  
health confidence people  
education information tutors  
guarantee accreditation teaching  
institutions technology learning  
community commitment  
personalized service innovation  
knowledge present quality  
development language  
virtual classroom



## Postgraduate Diploma Management Accounting

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

# Postgraduate Diploma Management Accounting

