

Executive Master's Degree

MBA in Accounting Management
(CAO, Chief Accounting Officer)

M B A A M C C A O





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

- » Modality: online
- » Duration: 12 months
- » Certificate: TECH Technological University
- » Schedule: at your own pace
- » Exams: online
- » Target Group: Bachelor's Degree or University Degree holders who want to delve deeper and update their knowledge in accounting with the latest approved regulations and with an international and complex vision of accounting statements

Website: www.techtitute.com/us/school-of-business/executive-master-degree/master-mba-accounting-management-cao-chief-accounting-officer

Index

01

Welcome

p. 4

02

Why Study at TECH?

p. 6

03

Why Our Program?

p. 10

04

Objectives

p. 14

05

Skills

p. 20

06

Structure and Content

p. 24

07

Methodology

p. 44

08

Our Students' Profiles

p. 52

09

Course Management

p. 56

10

Impact on Your Career

p. 78

11

Benefits for Your Company

p. 82

12

Certificate

p. 86

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 in Accounting Management with this program that will allow you to carry out the most appropriate business strategies” This will enable you to successfully position yourself as Chief Accounting Officer”

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 center for intensive managerial skills education.



“

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 balances 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.

+100000

executives prepared 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

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 (postgraduate learning methodology with the best international valuation) with the Case Study. Tradition and vanguard in a difficult balance, and in the context of the most demanding educational 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 analyses in academia"

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 education of the highest academic level”

This program will provide you with a multitude of professional and personal advantages, among which we highlight the following:

01

A Strong Boost to Your Career

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 students achieve positive career development in less than 2 years.

02

Develop a strategic and global vision of the company

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

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

You will 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 fields 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

You will be part of an exclusive community

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

We give you the opportunity to study 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, the student will be able 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”

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

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

01

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

04

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

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

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

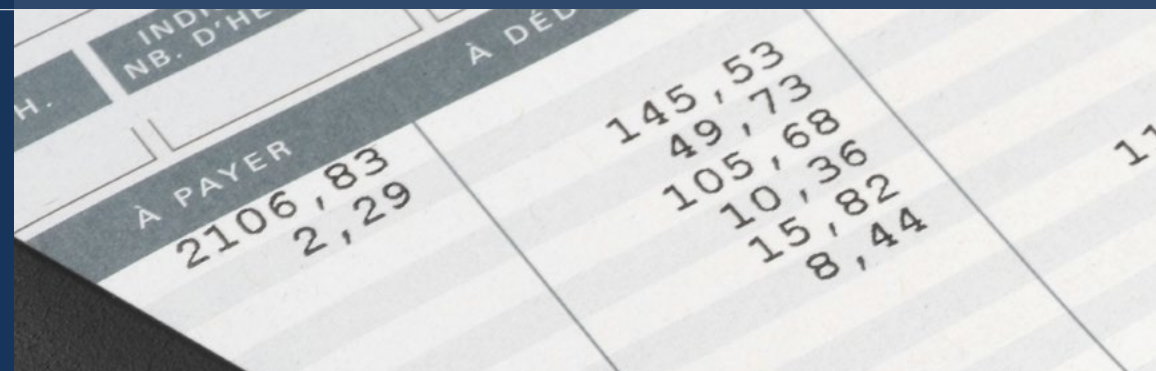
Know the structure of the Spanish tax system in order to understand how it affects the economic-financial activity of the company

14

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

12

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



13

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

15

Know, analyze and apply investment products on the market

16

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

18

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

19

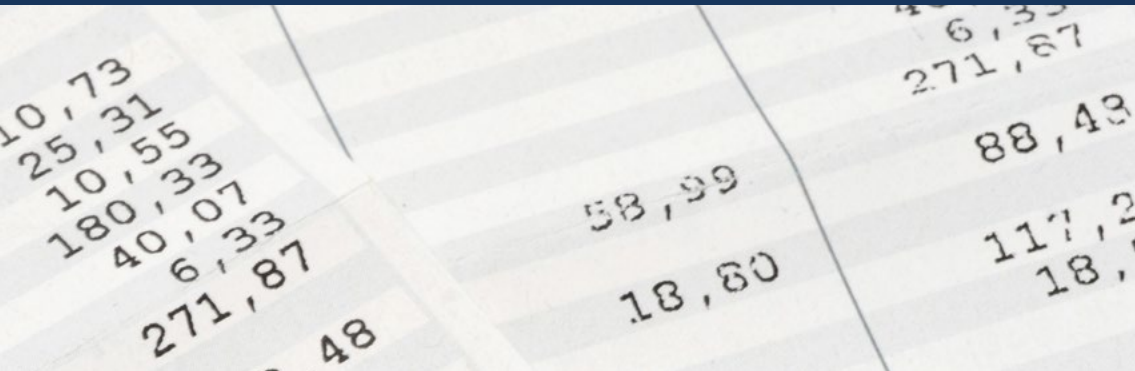
Identify and observe the regulations applicable to groups of companies in preparing financial statements

17

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

20

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.



A grayscale photograph of a hand pointing at a bar chart on a document. The chart has three bars of increasing height. The text 'profit trend' is visible on the document. The image is partially obscured by a dark blue diagonal overlay.

“

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

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

10

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

08

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

11

Solve practical cases in analytical and management accounting

09

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

12

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

06

Structure and Content

The 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 study plan 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. Thanks to this syllabus, graduates will be prepared to work successfully as Chief Accounting Officer.

Over the course of 2,700 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 improvement and that prepares them to achieve excellence in the field of 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 faculty, which will provide you with the competencies to solve critical situations in a creative and efficient way.

This Professional Master's Degree takes place over 12 months and is divided into 15 modules:

Module 1	Advanced Accounting I
Module 2	Management Accounting in Decision Making
Module 3	Advanced Accounting II
Module 4	Accounting and Taxation
Module 5	Analysis of Economic-Financial Statements
Module 6	International Regulations
Module 7	Financial Instrument Analysis and Management
Module 8	Business Combinations and Business Valuation
Module 9	Financial Statement Consolidation
Module 10	Financial-Accounting Planning for Business Decisions
Module 11	Leadership, Ethics and Social Responsibility in Companies
Module 12	People and Talent Management
Module 13	Economic and Financial Management
Module 14	Commercial and Strategic Marketing Management
Module 15	Executive Management



Where, When and How is it Taught?

TECH offers the possibility of studying this MBA in Accounting Management (CAO, Chief Accounting Officer) completely online. Throughout the 12 months of the educational program, the students will be able to access all the contents of this 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 take that definitive leap.

Module 1. Advanced Accounting I

1.1. Incorporation of Companies

- 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. Amortization
 - 1.3.3.2. Impairment
- 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 Income 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. Reservations
 - 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: Remainder
 - 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. Bonds
 - 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 Contributions

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

3.8. 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. Accounting and Taxation
4.1. General Accounting Plan (GAP)

- 4.1.1. Structure of PGC
- 4.1.2. Conceptual Framework of Accounting
 - 4.1.2.1. Annual Accounts and Faithful Image
 - 4.1.2.2. Information Requirements for Annual Accounts
 - 4.1.2.3. Accounting Principles
 - 4.1.2.4. Annual Accounts Components
 - 4.1.2.5. Criteria for Recording or Accounting Recognition of Elements in Annual Accounts
 - 4.1.2.6. Assessment Criteria
 - 4.1.2.7. Generally Accepted Accounting Principles and Standards
- 4.1.3. Recording and Valuation Standards
- 4.1.4. Annual Accounts

4.2. Accounting Treatment of Stock Purchases and Sales

- 4.2.1. Rules for Inventory Recording and Valuation
- 4.2.2. Methods of Assigning Inventory Value
- 4.2.3. Inventory Expenses and Income Accounts
- 4.2.4. Inventory Valuation and Valuation Adjustments
- 4.2.5. VAT on Purchases and Sales

4.3. Accounting Treatment of Trade Payables and Receivables

- 4.3.1. Rules for Recording and Valuating Financial Instruments
- 4.3.2. Current Operations
- 4.3.3. Commercial Transactions with Deferral Interest: *Factoring*
- 4.3.4. Foreign Currency Operations
- 4.3.5. Personnel and General Government Accounts
- 4.3.6. Accruals and Deferrals
- 4.3.7. Valuation Adjustments

4.4. Accounting Treatment of Non-Financial Fixed Assets

- 4.4.1. Non-Financial Fixed Assets Recording and Valuation Rules
- 4.4.2. Fixed Assets under Construction
- 4.4.3. Real Estate Investments
- 4.4.4. Intangible Fixed Assets
- 4.4.5. Valuation Adjustments
- 4.4.6. Assets Held for Sale
- 4.4.7. Financial Leasing

4.5. Accounting Treatment of Financial Instruments

- 4.5.1. Rules for Recording and Valuating Financial Instruments
- 4.5.2. Financial Instruments Classification
 - 4.5.2.1. Held-to-Maturity Investments
 - 4.5.2.2. Financial Assets Held for Trading
 - 4.5.2.3. Available-for-Sale Financial Assets
 - 4.5.2.4. Investments in the Equity of Group, Multi-Group and Associated Companies
 - 4.5.2.5. Non-Trade Receivables
 - 4.5.2.6. Credits, Loans and Other Payables
 - 4.5.2.7. Borrowings and Other Similar Issuances
 - 4.5.2.8. Financial Liabilities Held for Trading
- 4.5.3. Bonds, Deposits and Other Non-Bank Accounts
- 4.5.4. Accruals and Deferrals

4.6. Accounting Treatment of Shareholder Equity, Subsidies and Provisions

- 4.6.1. Own Financing Sources
- 4.6.2. Equity Instruments
- 4.6.3. Grants, Donations and Legacies
- 4.6.4. Provisions and Payments Based on Equity Instruments

4.7. Accounting Treatment of Expenses and Income and Year-End Transactions

- 4.7.1. Accounting Treatment of Expenses
 - 4.7.1.1. Inventory Purchases
 - 4.7.1.2. Outside Services
 - 4.7.1.3. Taxes
 - 4.7.1.4. Personnel Expenses
 - 4.7.1.5. Other Management Expenses
 - 4.7.1.6. Financial Expenses
 - 4.7.1.7. Losses from Non-Current Assets and Exceptional Expenses
- 4.7.2. Accounting Treatment of Income
 - 4.7.2.1. Inventory Sales
 - 4.7.2.2. Work Performed on Behalf of the Company

- 4.7.2.3. Grants, Donations and Legacies
- 4.7.2.4. Other Management Income
- 4.7.2.5. Financial Income
- 4.7.2.6. Benefits from Non-Current Assets and Income
- 4.7.3. Transactions Arising from the End of the Fiscal Year
 - 4.7.3.1. Inventory Changes
 - 4.7.3.2. Amortization
 - 4.7.3.3. Impairment Losses and Other Provisions
 - 4.7.3.4. Reversing Impairment and Excess Provisions

4.9. Corporate Income Tax

- 4.9.1. Differences Between Accounting and Tax Results
 - 4.9.1.1. Amortization
 - 4.9.1.2. Financial Leasing
 - 4.9.1.3. Value Adjustments for Impairment and Provisions
 - 4.9.1.4. Non-Deductible Expenses
- 4.9.2. Tax Debt Deductions and Allowances
- 4.9.3. Account Withholdings and Payments
- 4.9.4. Small Tax Incentives

4.10. Personal Income Tax

- 4.10.1. General Concepts
 - 4.10.1.1. Income Types
 - 4.10.1.2. Non-Subject and Exempt Income
- 4.10.2. Income Types
 - 4.10.2.1. Income from Work
 - 4.10.2.2. Income from Real Estate Capital
 - 4.10.2.3. Income from Movable Capital
 - 4.10.2.4. Income from Economic Activities
 - 4.10.2.5. Capital Gains and Losses
 - 4.10.2.6. Income Imputation
 - 4.10.2.7. Tax Assessment
 - 4.10.2.7.1. Taxable Income
 - 4.10.2.7.2. Personal and Family Minimum
 - 4.10.2.7.3. Total Tax Quota
 - 4.10.2.7.4. Net Tax Quota
 - 4.10.2.7.5. Differential Tax Quota

Module 5. Analysis of Economic-Financial Statements

5.1. Accounting Information Contained in Financial Statements

- 5.1.1. General Objectives of Accounting Information
- 5.1.2. Balance Sheets: Nature, Meaning and Components
- 5.1.3. Income Statements: Nature, Meaning and Components
- 5.1.4. Changes in Equity Statement: Meaning and Components
- 5.1.5. Cash Flow Statement: Meaning and Components

5.2. Economic and Financial Analysis Techniques

- 5.2.1. Economic-Financial Analysis Objectives
- 5.2.2. Methods of Analysis
- 5.2.3. Economic and Financial Analysis
- 5.2.4. Financial Classification of Balance Sheets
- 5.2.5. Economic Structure of Income Statements

5.3. Short-Term Financial Situation Analysis (I)

- 5.3.1. Short Term Equilibrium
- 5.3.2. Working Capital
- 5.3.3. Average Maturity Period or Operating Cycle
- 5.3.4. Necessary Working Capital

5.4. Short Term Financial Situation Analysis (II)

- 5.4.1. Ratios: Concept and Meaning
- 5.4.2. Main Ratios Used in Financial Statements Analysis: Solvency and Liquidity
- 5.4.3. Turnover Ratios of Working Capital Components

5.5. Long-Term Financial Situation Analysis (I)

- 5.5.1. Economic-Financial Structure: Assets, Liabilities and Net Worth
- 5.5.2. Relation between Liabilities and Net Worth
- 5.5.3. Collateral and Debt
- 5.5.4. Leverage Effect

5.6. Long-Term Financial Situation Analysis (II)

- 5.6.1. Benefit Generation Analysis
- 5.6.2. Funds Generation Analysis

5.7. Economic Situation Analysis: Profitability

- 5.7.1. Return on Investment (ROI) and Components
- 5.7.2. Financial Profitability or Return on Equity (ROE)
- 5.7.3. Shareholder Return

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

- 5.8.1. The Weighted Average Cost of Capital
- 5.8.2. Factors that Determine the Cost of Capital
- 5.8.3. Cost of Capital Calculation
- 5.8.4. Determining the Cost of Each Financial Source

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

- 5.9.1. Approaching the Question by Way of Example
- 5.9.2. Financial Leverage
- 5.9.3. Financial Structure

5.10. Overall Financial Statement Analysis: Case Study

Module 6. International Regulations
6.1. International Accounting Architecture. Conceptual Framework

- 6.1.1. General Characteristics
- 6.1.2. General Purpose Financial Information Objective
- 6.1.3. Qualitative Features of Useful Financial Information
- 6.1.4. Financial Statements Components

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

- 6.2.1. Introduction: Objective and Scope
- 6.2.2. Definitions
- 6.2.3. Financial Statements
- 6.2.4. Structure and Content

6.3. Cash Flow Statement (IAS7)

- 6.3.1. Introduction: Objective and Scope
- 6.3.2. Presenting Cash Flow Statements
- 6.3.3. Information on Cash Flows from Operating Activities
- 6.3.4. Reporting Cash Flows from Investing and Financing Activities

6.4. Inventories (IAS 2)

- 6.4.1. Introduction: Objective and Scope
- 6.4.2. Definitions
- 6.4.3. Inventory Measurement
- 6.4.4. Recognition as an Expense

6.5. Property, Plant and Equipment (IAS 16)

- 6.5.1. Objective
- 6.5.2. Scope
- 6.5.3. Definitions
- 6.5.4. Assessment
- 6.5.5. Measurement at Recognition
- 6.5.6. Measurement Subsequent to Recognition
- 6.5.7. Derecognition

6.6. Investment Properties (IAS 40)

- 6.6.1. Classification of Properties as Investment Properties
- 6.6.2. Measurement at Recognition
- 6.6.3. Measurement Subsequent to Recognition
- 6.6.4. Derecognition

6.7. Intangible Assets (IAS 38)

- 6.7.1. Recognition as Expense
- 6.7.2. Measurement Subsequent to Recognition
- 6.7.3. Service Life
- 6.7.4. Intangible Assets with Finite Lifespans
- 6.7.5. Intangible Assets with Indefinite Lifespans

6.8. Borrowing Costs (INTEREST) (IAS 23)

- 6.8.1. Borrowing Costs Subject to Capitalization
- 6.8.2. Commencement of Capitalization
- 6.8.3. Suspension of Capitalization

6.9. Assets Impairment (IAS 36)

- 6.9.1. Identifying Potentially Impaired Assets
- 6.9.2. Recoverable Amount Measurement
- 6.9.3. Recognition and Measurement of Impairment Loss
- 6.9.4. Cash-Generating Units
- 6.9.5. Reversing Impairment Loss

6.10. Operating Segments (IFRS 8)

- 6.10.1. Basic Principle
- 6.10.2. Scope
- 6.10.3. Operating Segments
- 6.10.4. Reportable Segments

Module 7. Financial Instrument Analysis and Management

7.1. Introduction to the Financial System and Institutions

- 7.1.1. General Matters
- 7.1.2. Financial System Organization
- 7.1.3. Financial Institutions
- 7.1.4. Financial Markets
- 7.1.5. Financial Assets
- 7.1.6. The Spanish Financial System

7.2. Short-Term Public Debt

- 7.2.1. Introduction
- 7.2.2. Treasury Bills: Definition and Features
- 7.2.3. Treasury Bills: Issuance Form
- 7.2.4. Secondary Market for Treasury Bills

7.3. Long-Term Public Debt

- 7.3.1. Introduction
- 7.3.2. Government Bonds and Debentures: Definition and Features
- 7.3.3. Bonds and Debentures: Issuance Form
- 7.3.4. Secondary Markets for Government Bonds and Debentures

7.4. Short-Term Corporate Debt

- 7.4.1. Introduction
- 7.4.2. Promissory Notes and Other Short Term Corporate Assets: Definition and Features
- 7.4.3. Commercial Paper: Issuance Form
- 7.4.4. Secondary Markets for Commercial Paper

7.5. Long-Term Corporate Debt

- 7.5.1. Introduction
- 7.5.2. Corporate Bonds and Debentures: Definition and Features
- 7.5.3. Corporate Bonds and Debentures: Issuance Form
- 7.5.4. Secondary Corporate Debt Markets

7.6. Variable Income: Stock

- 7.6.1. Introduction
- 7.6.2. What Is Stock?
- 7.6.3. Options Valuation
- 7.6.4. Official Market Surveillance and Supervision
- 7.6.5. Investment Services Firms
- 7.6.6. Public Share Offerings: Takeover Bid, Public Employment Offer (OEP), Public Subscription Offer (OPS), Initial Public Offering (IPO)
- 7.6.7. Market Credit Operations

7.7. Foreign Exchange Markets

- 7.7.1. Introduction
- 7.7.2. Type of Change
- 7.7.3. Factors Affecting the Types of Change
- 7.7.4. Foreign Exchange Transactions
- 7.7.5. Features of Foreign Exchange Markets

7.8. Derivative Instruments: Forwards and Futures

- 7.8.1. Introduction to Derivatives
- 7.8.2. Spanish Financial Futures Market (MEFF)
- 7.8.3. Forwards: Definition and Strategies
- 7.8.4. Futures. Definition and Strategies
- 7.8.5. Examples of Forwards and Futures Transactions

7.9. Derivative Instruments: Options

- 7.9.1. Introduction to Options
- 7.9.2. Basic Positions with Options
- 7.9.3. Intrinsic Value and Time Value in Options
- 7.9.4. Examples of Options Transactions

7.10. Derivative Instruments: SWAPS

- 7.10.1. Introduction to SWAPS
- 7.10.2. Features of SWAP Transactions
- 7.10.3. Types of SWAPS
- 7.10.4. Examples of SWAPS Transactions

Module 8. Business Combinations and Business Valuation
8.1. Strategic Rationale for the Acquisition and Valuation of a Company

- 8.1.1. Reasons for Valuing a Company: The Buy-Sell Process as a Growth Tool
- 8.1.2. Leveraged Financing: Capital Risk (Venture Capital, Private Equity, Family Offices)
- 8.1.3. Transaction Types, Buy Out: LBO, MBO, MBI and BIMBO
- 8.1.4. Key Aspects in Mergers and Acquisitions Processes
- 8.1.5. New Forms of Private Equity Investment, Crowdfunding

8.2. Market Assessment Methodology

- 8.2.1. Valuation Multiples of Listed Companies
- 8.2.2. Valuation Multiples of Private Transactions vs. Listed Markets: The Illiquidity Premium
- 8.2.3. Analytical Formulas for Multiples
- 8.2.4. Case Studies

8.3. Discounted Cash Flow (DCF) Methodology

- 8.3.1. Discounted Free Cash Flow Methodology
- 8.3.2. Free Cash Flow
- 8.3.3. Net Investment Rate (NIR)
- 8.3.4. Residual Value
- 8.3.5. Discount Rate, Weighted Average Cost of Capital (WACC)
- 8.3.6. Company Value
- 8.3.7. Calculating Net Financial Debt, Contingent Liabilities and Share Value
- 8.3.8. Case Studies

8.4. A Closer Look: Modeling of the Company to Be Appraised

- 8.4.1. Accounting Information Analysis, Trend Calculation: Tac's and Averages: Identifying Value Drivers
- 8.4.2. Revenue Projections by Business Line, Direct and Indirect costs
- 8.4.3. Projections of Ebitda, Based on Historical Data, Market Trends and the Company's Strategic Plan
- 8.4.4. Depreciation Scenarios and Investment Needs
- 8.4.5. Calculating the Historical Average Maturity Period
- 8.4.6. Calculating Necessary Working Capital
- 8.4.7. Free Cash Flow, Debt Cash Flow and Shareholder Cash Flow
- 8.4.8. Balance Sheet Projections

8.5. Analysis and Inclusion of Risk in Sale and Purchase Transactions

- 8.5.1. A More Comprehensive View of the Weighted Average Cost of Capital
- 8.5.2. The Cost of Borrowed Capital
- 8.5.3. The Cost of In-House Resources, Dividend Methodology
- 8.5.4. CAPM to Calculate Cost of Capital for Listed Companies
- 8.5.5. Calculating Beta for Unlisted Companies from Listed Company Data
- 8.5.6. CAPM for Unlisted Companies: Size Premiums and Illiquidity Premiums
- 8.5.7. Case Studies

8.6. Uncertainty and Risk, the Inclusion of Randomness

- 8.6.1. Scenario Creation, Calculation and Using Volatility to Create Value Intervals
- 8.6.2. Montecarlo Simulations
- 8.6.3. Sensitivity Analysis
- 8.6.4. Price vs. Value: The Value of Synergies: Risk Reduction through Payment Method
- 8.6.5. Case Studies

8.7. Two Solved Integrated Case Studies

- 8.7.1. Valuation of a Company in the Service Sector
- 8.7.2. Valuation of a Production Company

8.8. Other Assessment Methodology

- 8.8.1. Equity Methodology
- 8.8.2. EVA Methodology

8.9. Business Combinations in Financial Statements

- 8.9.1. IFRS 3, IFRS 13, NIC 38
- 8.9.2. The Goodwill
- 8.9.3. Recognition of Other Intangible Assets

8.10. Valuation of Intangible Assets

- 8.10.1. The Brand as a Leading Intangible Asset, Other Intangible Assets that Constitute the Value of a Company: The Multi-Period Excess Profit Method
- 8.10.2. Methods to Calculate Brand Value
 - 8.10.2.1. The Royalty Method
 - 8.10.2.2. The Interbrand Method

Module 9. Financial Statement Consolidation

<p>9.1. Accounting Consolidation: Introduction</p> <p>9.1.1. Introduction</p> <p>9.1.1.1. Concept of Consolidation</p> <p>9.1.1.2. Regulations to Prepare Consolidated Financial Statements</p> <p>9.1.2. Subject to Consolidation</p> <p>9.1.3. Obligation to Consolidate</p> <p>9.1.4. Consolidation Methods</p>	<p>9.2. Global Integration Method. Part I</p> <p>9.2.1. Introduction</p> <p>9.2.2. Homogenizations</p> <p>9.2.3. Aggregations and Acquisition Method</p> <p>9.2.4. Eliminations</p>	<p>9.3. Global Integration Method. Part II</p> <p>9.3.1. Introduction</p> <p>9.3.2. Scenario 1: Change in Investment without Change in Percentage of Ownership, Change in Ownership</p> <p>9.3.3. Scenario 2: Variation in the Percentage of Ownership without Loss of Control</p> <p>9.3.3.1. Increase in the Percentage of Ownership without Loss of Control</p> <p>9.3.3.2. Decrease in the Percentage of Ownership without Loss of Control</p> <p>9.3.4. Scenario 3: Decrease in the Percentage of Ownership Resulting in Loss of Control</p> <p>9.3.5. Special Cases and Exceptions to the Acquisition Method</p>	<p>9.4. Global Integration Method. Part III</p> <p>9.4.1. Introduction</p> <p>9.4.2. Individual Cases</p> <p>9.4.2.1. Indirect Participation</p> <p>9.4.2.2. Reverse Acquisitions</p> <p>9.4.2.3. Other Acquisitions</p>
<p>9.5. Global Integration Method. Part IV</p> <p>9.5.1. Introduction</p> <p>9.5.2. Eliminating Intragroup Items and Income</p> <p>9.5.3. Non-Financial Intragroup Transactions</p>	<p>9.6. Global Integration Method. Part V</p> <p>9.6.1. Introduction</p> <p>9.6.2. Non-Asset Eliminations</p> <p>9.6.3. Financial Intragroup Transactions</p>	<p>9.7. Equity Method</p> <p>9.7.1. Introduction. Description of the Procedure</p> <p>9.7.2. Valuation by the Equity Method in Subsequent Years</p> <p>9.7.3. Intragroup Transactions between Companies Accounted for by the Equity Method and Group Companies</p> <p>9.7.4. Modification of the Participation</p> <p>9.7.5. Impairment Losses and Loss of Associated Multigroup Status</p>	<p>9.8. Proportional Integration Method</p> <p>9.8.1. Definition and Applicable Criteria</p> <p>9.8.2. Non-Monetary Contributions</p> <p>9.8.3. Joint Ventures Held for Sale</p> <p>9.8.4. Others</p> <p>9.8.5. Investments and Divestment in Jointly Controlled Entities</p> <p>9.8.6. Holdings Prior to being Considered a Multigroup Entity</p> <p>9.8.7. Loss of Multigroup Status</p> <p>9.8.8. Termination of the Joint Control Relationship</p>
<p>9.9. Other Rules Applicable to Consolidation</p> <p>9.9.1. Introduction</p> <p>9.9.2. Translation of Annual Accounts in Foreign Currency (arts. 59 A 67)</p> <p>9.9.3. Other Rules Applicable to Consolidation</p>	<p>9.10. Consolidated Annual Accounts</p> <p>9.10.1. Introduction</p> <p>9.10.2. General Rules for Consolidated Financial Statements</p> <p>9.10.3. The Consolidated Balance Sheet</p> <p>9.10.4. Consolidated P&L Accounts</p> <p>9.10.5. Consolidated Statement of Changes in Shareholders' Equity</p> <p>9.10.6. Consolidated Statement of Cash Flows</p> <p>9.10.7. The Consolidated Report</p>		

Module 10. Financial-Accounting Planning for Business Decisions
10.1. Economic-Financial Planning in the Company

- 10.1.1. The Importance of Economic-Financial Planning
- 10.1.2. General Considerations on Business Strategy
- 10.1.3. The Role of Budgets in Planning
- 10.1.4. Company Control Centers and Areas of Responsibility

10.2. Budget Structure and Process

- 10.2.1. Company Master Budgets
 - 10.2.1.1. Operating Budgets
 - 10.2.1.2. Investment/Disinvestment Budgets
- 10.2.2. Treasury Budget
- 10.2.3. Classification and Budgeting Techniques
 - 10.2.3.1. Zero-Based Budgets
 - 10.2.3.2. Activity-Based Budgets
 - 10.2.3.3. Flexible Budgets
- 10.2.4. Mistakes to Avoid in Budgeting Processes

10.3. Steps to Prepare Operating Budgets I

- 10.3.1. Income Budgets
- 10.3.2. Production Budgets
 - 10.3.2.1. Stock Determination
 - 10.3.2.2. Purchasing Budgets
 - 10.3.2.3. Mod

10.4. Steps to Prepare Operating Budgets II

- 10.4.1. Distribution Budgets
- 10.4.2. Commercial Budgets
- 10.4.3. Overhead Budgets

10.5. Capital Budget

- 10.5.1. Capital Budgeting from an Accounting Perspective
- 10.5.2. Jobs
- 10.5.3. Investment Expenses
- 10.5.4. Net Current Capital Requirements
- 10.5.5. Financial Depreciation
- 10.5.6. Financial Resources
- 10.5.7. Self-Financing
- 10.5.8. External Financing
- 10.5.9. Extraordinary Resources

10.6. The Treasury's Budget

- 10.6.1. Operating Cash Flow Statements
- 10.6.2. Investment/Divestment Cash Flow Statements
- 10.6.3. Cash Flows from Financing Activities Statements

10.7. Preparing Interim Financial Statements

- 10.7.1. Interim Profit and Loss Accounts
- 10.7.2. Interim Balance Sheets
- 10.7.3. Cash Flow Statements

10.8. Instruments and Tools for Operational Budgetary Control Analysis

- 10.8.1. Using Flexible Budgeting for Variance Calculation
- 10.8.2. Calculating Variances for Volume, Price and Line-Item Efficiency
- 10.8.3. Calculating Standard Costs and Budgeted Rates

10.9. Operating Budgetary Control Using Case Studies

- 10.9.1. Sales Budget Variances
- 10.9.2. Variances in Direct Costs
- 10.9.3. Indirect Costs Budget Variances
- 10.9.4. Fixed Indirect Cost Budget Variances
- 10.9.5. Interpreting Variances

10.10. The Company's Budget and Balanced Scorecards

- 10.10.1. General Considerations on Business Strategy
- 10.10.2. What Are Balanced Scorecards?
- 10.10.3. Preparing Balanced Scoreboards and Main Indicators

Module 11. Leadership, Ethics and Social Responsibility in Companies

11.1. Globalization and Governance

- 11.1.1. Governance and Corporate Governance
- 11.1.2. The Fundamentals of Corporate Governance in Companies
- 11.1.3. The Role of the Board of Directors in the Corporate Governance Framework

11.2. Leadership

- 11.2.1. Leadership A Conceptual Approach
- 11.2.2. Leadership in Companies
- 11.2.3. The Importance of Leaders in Business Management

11.3. Cross Cultural Management

- 11.3.1. Cross Cultural Management Concept
- 11.3.2. Contributions to Knowledge of National Cultures
- 11.3.3. Diversity Management

11.4. Management and Leadership Development

- 11.4.1. Concept of Management Development
- 11.4.2. Concept of Leadership
- 11.4.3. Leadership Theories
- 11.4.4. Leadership Styles
- 11.4.5. Intelligence in Leadership
- 11.4.6. The Challenges of Today's Leader

11.5. Business Ethics

- 11.5.1. Ethics and Morality
- 11.5.2. Business Ethics
- 11.5.3. Leadership and Ethics in Companies

11.6. Sustainability

- 11.6.1. Sustainability and Sustainable Development
- 11.6.2. The 2030 Agenda
- 11.6.3. Sustainable Companies

11.7. Corporate Social Responsibility

- 11.7.1. International Dimensions of Corporate Social Responsibility
- 11.7.2. Implementing Corporate Social Responsibility
- 11.7.3. The Impact and Measurement of Corporate Social Responsibility

11.8. Responsible Management Systems and Tools

- 11.8.1. CSR: Corporate Social Responsibility
- 11.8.2. Essential Aspects for Implementing a Responsible Management Strategy
- 11.8.3. Steps for the Implementation of a Corporate Social Responsibility Management System
- 11.8.4. CSR Tools and Standards

11.9. Multinationals and Human Rights

- 11.9.1. Globalization, Multinational Companies and Human Rights
- 11.9.2. Multinational Corporations and International Law
- 11.9.3. Legal Instruments for Multinationals in the Area of Human Rights

11.10. Legal Environment and Corporate Governance

- 11.10.1. International Rules on Importation and Exportation
- 11.10.2. Intellectual and Industrial Property
- 11.10.3. International Labor Law

Module 12. People and Talent Management

12.1. Strategic People Management

- 12.1.1. Strategic Human Resources Management
- 12.1.2. Strategic People Management

12.2. Human Resources Management by Competencies

- 12.2.1. Analysis of the Potential
- 12.2.2. Remuneration Policy
- 12.2.3. Career/Succession Planning

12.3. Performance Evaluation and Performance Management

- 12.3.1. Performance Management
- 12.3.2. Performance Management: Objectives and Process

12.4. Innovation in Talent and People Management

- 12.4.1. Strategic Talent Management Models
- 12.4.2. Talent Identification, Training and Development
- 12.4.3. Loyalty and Retention
- 12.4.4. Proactivity and Innovation

12.5. Motivation

- 12.5.1. The Nature of Motivation
- 12.5.2. Expectations Theory
- 12.5.3. Needs Theory
- 12.5.4. Motivation and Financial Compensation

12.6. Developing High Performance Teams

- 12.6.1. High-Performance Teams: Self-Managed Teams
- 12.6.2. Methodologies for the Management of High Performance Self-Managed Teams

12.7. Change Management

- 12.7.1. Change Management
- 12.7.2. Type of Change Management Processes
- 12.7.3. Stages or Phases in the Change Management Process

12.8. Negotiation and Conflict Management

- 12.8.1 Negotiation
- 12.8.2 Conflicts Management
- 12.8.3 Crisis Management

12.9. Executive Communication

- 12.9.1. Internal and External Communication in the Corporate Environment
- 12.9.2. Communication Departments
- 12.9.3. The Person in Charge of Communication of the Company The Profile of the Dircom

12.10. Productivity, Attraction, Retention and Activation of Talent

- 12.10.1. Productivity
- 12.10.2. Talent Attraction and Retention Levers

Module 13. Economic and Financial Management

13.1. Economic Environment

- 13.1.1. Macroeconomic Environment and the National Financial System
- 13.1.2. Financial Institutions
- 13.1.3. Financial Markets
- 13.1.4. Financial Assets
- 13.1.5. Other Financial Sector Entities

13.2. Executive Accounting

- 13.2.1. Basic Concepts
- 13.2.2. The Company's Assets
- 13.2.3. The Company's Liabilities
- 13.2.4. The Company's Net Worth
- 13.2.5. The Income Statement

13.3. Information Systems and Business Intelligence

- 13.3.1. Fundamentals and Classification
- 13.3.2. Cost Allocation Phases and Methods
- 13.3.3. Choice of Cost Center and Impact

13.4. Budget and Management Control

- 13.4.1. The Budget Model
- 13.4.2. The Capital Budget
- 13.4.3. The Operating Budget
- 13.4.5. Treasury Budget
- 13.4.6. Budget Monitoring

13.5. Financial Management

- 13.5.1. The Company's Financial Decisions
- 13.5.2. Financial Department
- 13.5.3. Cash Surpluses
- 13.5.4. Risks Associated with Financial Management
- 13.5.5. Financial Administration Risk Management

13.6. Financial Planning

- 13.6.1. Definition of Financial Planning
- 13.6.2. Actions to be Taken in Financial Planning
- 13.6.3. Creation and Establishment of the Business Strategy
- 13.6.4. The Cash Flow Table
- 13.6.5. The Working Capital Table

13.7. Corporate Financial Strategy

- 13.7.1. Corporate Strategy and Sources of Financing
- 13.7.2. Financial Products for Corporate Financing

13.8. Strategic Financing

- 13.8.1. Self-Financing
- 13.8.2. Increase in Equity
- 13.8.3. Hybrid Resources
- 13.8.4. Financing Through Intermediaries

13.9. Financial Analysis and Planning

- 13.9.1. Analysis of the Balance Sheet
- 13.9.2. Analysis of the Income Statement
- 13.9.3. Profitability Analysis

13.10. Analyzing and Solving Cases/ Problems

- 13.10.1. Financial Information on Industria de Diseño y Textil, S.A. (INDITEX)

Module 14. Commercial and Strategic Marketing Management

14.1. Commercial Management

- 14.1.1. Conceptual Framework of Commercial Management
- 14.1.2. Business Strategy and Planning
- 14.1.3. The Role of Sales Managers

14.2. Marketing

- 14.2.1. The Concept of Marketing
- 14.2.2. Basic Elements of Marketing
- 14.2.3. Marketing Activities of the Company

14.3. Strategic Marketing Management

- 14.3.1. The Concept of Strategic Marketing
- 14.3.2. Concept of Strategic Marketing Planning
- 14.3.3. Stages in the Process of Strategic Marketing Planning

14.4. Digital Marketing and e-Commerce

- 14.4.1. Digital Marketing and E-commerce Objectives
- 14.4.2. Digital Marketing and Media Used
- 14.4.3. E-Commerce General Context
- 14.4.4. Categories of E-commerce
- 14.4.5. Advantages and Disadvantages of E-commerce Versus Traditional Commerce

14.5. Digital Marketing to Reinforce a Brand

- 14.5.1. Online Strategies to Improve Your Brand's Reputation
- 14.5.2. Branded Content and Storytelling

14.6. Digital Marketing to Attract and Retain Customers

- 14.6.1. Loyalty and Engagement Strategies through the Internet
- 14.6.2. Visitor Relationship Management
- 14.6.3. Hypersegmentation

14.7. Managing Digital Campaigns

- 14.7.1. What is a Digital Advertising Campaign?
- 14.7.2. Steps to Launch an Online Marketing Campaign
- 14.7.3. Mistakes in Digital Advertising Campaigns

14.8. Sales Strategy

- 14.8.1. Sales Strategy
- 14.8.2. Sales Methods

14.9. Corporate Communication

- 14.9.1. Concept
- 14.9.2. The Importance of Communication in the Organization
- 14.9.3. Type of Communication in the Organization
- 14.9.4. Functions of Communication in the Organization
- 14.9.5. Elements of Communication
- 14.9.6. Communication Problems
- 14.9.7. Communication Scenarios

14.10. Digital Communication and Reputation

- 14.10.1. Online Reputation
- 14.10.2. How to Measure Digital Reputation?
- 14.10.3. Online Reputation Tools
- 14.10.4. Online Reputation Report
- 14.10.5. Online Branding

Module 15. Executive Management

15.1. General Management

- 15.1.1. The Concept of General Management
- 15.1.2. The Role of the CEO
- 15.1.3. The CEO and their Responsibilities
- 15.1.4. Transforming the Work of Management

15.2. Manager Functions: Organizational Culture and Approaches

- 15.2.1. Manager Functions: Organizational Culture and Approaches

10.3. Operations Management

- 15.3.1. The Importance of Management
- 15.3.2. Value Chain
- 15.3.3. Quality Management

15.4. Public Speaking and Spokesperson Education

- 15.4.1. Interpersonal Communication
- 15.4.2. Communication Skills and Influence
- 15.4.3. Communication Barriers

15.5. Personal and Organizational Communications Tools

- 15.5.1. Interpersonal Communication
- 15.5.2. Interpersonal Communication Tools
- 15.5.3. Communication in the Organization
- 15.5.4. Tools in the Organization

15.6. Communication in Crisis Situations

- 15.6.1. Crisis
- 15.6.2. Phases of the Crisis
- 15.6.3. Messages: Contents and Moments

15.7. Preparation of a Crisis Plan

- 15.7.1. Analysis of Possible Problems
- 15.7.2. Planning
- 15.7.3. Adequacy of Personnel

15.8. Emotional Intelligence

- 15.8.1. Emotional Intelligence and Communication
- 15.8.2. Assertiveness, Empathy, and Active Listening
- 15.8.3. Self-Esteem and Emotional Communication

15.9. Personal Branding

- 15.9.1. Strategies for Personal Brand Development
- 15.9.2. Personal Branding Laws
- 15.9.3. Tools for Creating Personal Brands

15.10. Leadership and Team Management

- 15.10.1. Leadership and Leadership Styles
- 15.10.2. Leader Capabilities and Challenges
- 15.10.3. Managing Change Processes
- 15.10.4. Managing Multicultural Teams



“

Take the step to get up to date on the latest developments in Accounting Management (CAO, Chief Accounting Officer)”

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.



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.

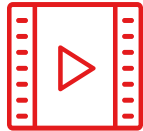
Relearning will allow you to learn with less effort and better performance, involving you more in your specialization, developing a critical mindset, defending arguments, and contrasting opinions: a direct equation to success.

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.



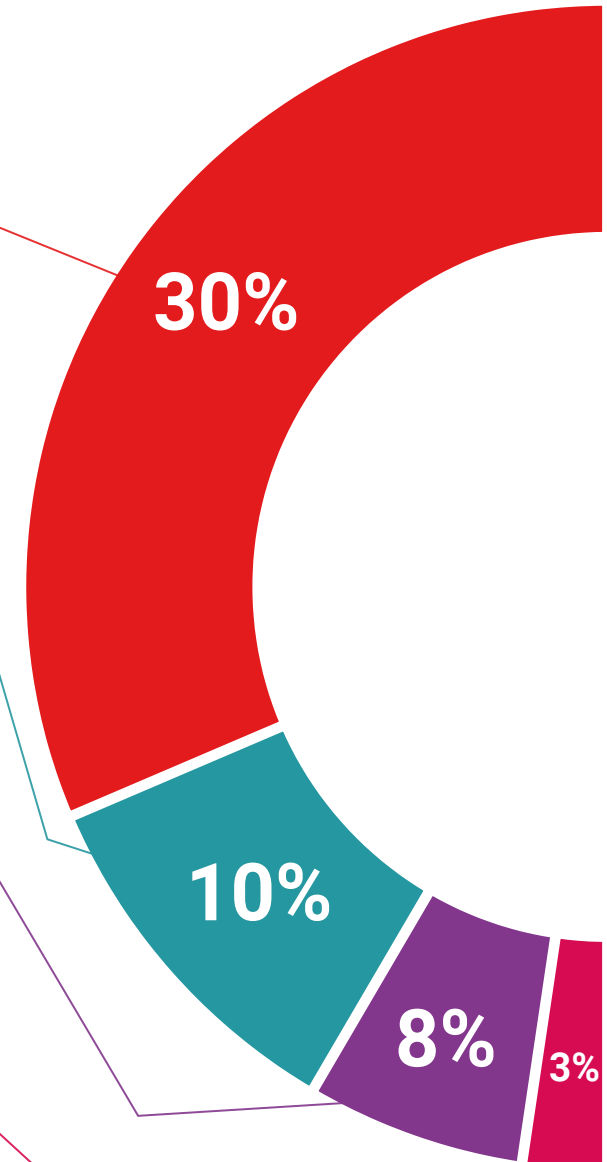
Management Skills Exercises

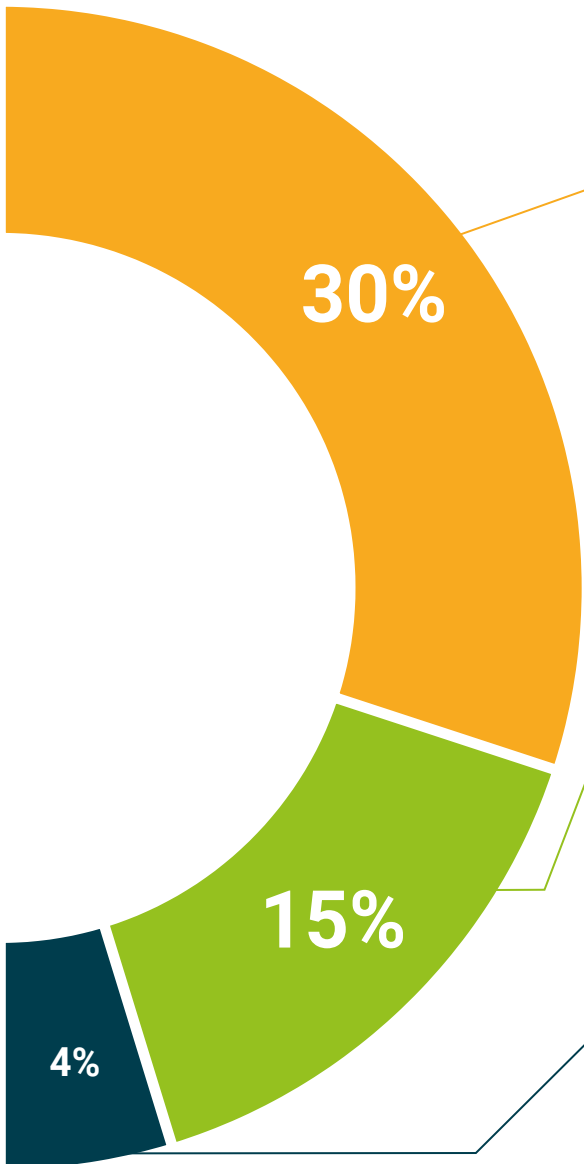
They will carry out activities to develop specific executive competencies in each thematic area. Practices and dynamics to acquire and develop the skills and abilities that a high-level manager needs to develop in the context of the globalization we live in.



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.



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.



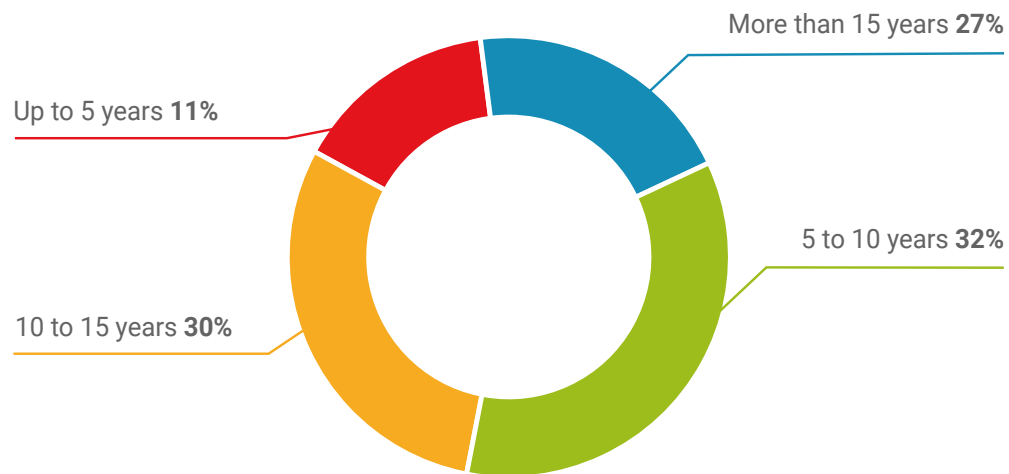


If you have experience in accounting and are looking for an interesting career enhancement while still working, this is the program for you"

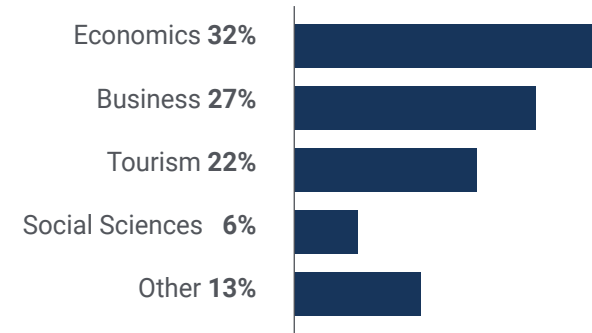
Average Age

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

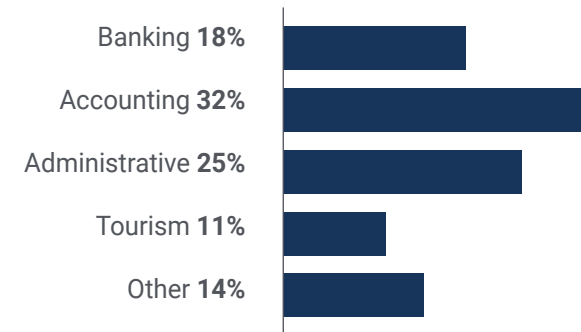
Years of Experience



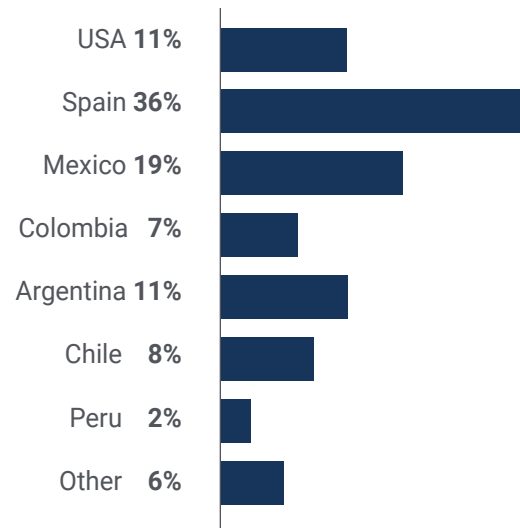
Training



Educational 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. Therefore, 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”

International Guest Director

With over 20 years of experience in designing and leading global **talent acquisition teams**, Jennifer Dove is an expert in **technology recruitment and strategy**. Throughout her career, she has held senior positions in several technology organizations within Fortune 50 companies such as NBC Universal and Comcast. Her track record has allowed her to excel in competitive, high-growth environments.

As **Vice President of Talent Acquisition at Mastercard** she is responsible for overseeing talent onboarding strategy and execution, collaborating with business leaders and **HR Managers** to meet operational and strategic hiring objectives. In particular, she aims to **build diverse, inclusive and high-performing teams** that drive innovation and growth of the company's products and services. In addition, she is adept at using tools to attract and retain the best people from around the world. She is also responsible for **amplifying Mastercard's employer brand** and value proposition through publications, events and social media.

Jennifer Dove has demonstrated her commitment to continuous professional development by actively participating in networks of HR professionals and contributing to the onboarding of numerous employees at different companies. After earning her bachelor's degree in **Organizational Communication** from the University of Miami, she is now a graduate of the University of Miami.

On the other hand, it has been recognized for its ability to lead organizational transformations, **integrate technologies into recruitment processes** and develop leadership programs that prepare institutions for future challenges. She has also successfully implemented **wellness programs** that have significantly increased employee satisfaction and retention.



Ms. Dove, Jennifer

- Vice President of Talent Acquisition at Mastercard, New York, United States
- Director of Talent Acquisition at NBCUniversal Media, New York, USA
- Head of Recruitment at Comcast
- Director of Recruiting at Rite Hire Advisory, New York, USA
- Executive Vice President of the Sales Division at Ardor NY Real Estate
- Director of Recruitment at Valerie August & Associates
- Account Executive at BNC
- Account Executive at Vault
- Graduated in Organizational Communication from the University of Miami

“

Thanks to TECH you will be able to learn with the best professionals in the world"

International Guest Director

A technology leader with decades of experience in **major technology multinationals**, Rick Gauthier has developed prominently in the field of clouds services and end-to-end process improvement. He has been recognized as a leader and manager of highly efficient teams, showing a natural talent for ensuring a high level of engagement among his employees.

He possesses innate gifts in strategy and executive innovation, developing new ideas and backing his success with quality data. His background at **Amazon** has allowed him to manage and integrate the company's IT services in the United States. At **Microsoft** he has led a team of 104 people, responsible for providing corporate-wide IT infrastructure and supporting product engineering departments across the company.

This experience has allowed him to stand out as a high-impact manager with remarkable abilities to increase efficiency, productivity and overall customer satisfaction.



D. Gauthier, Rick

- Regional IT Director at Amazon, Seattle, USA
- Senior Program Manager at Amazon
- Vice President of Wimmer Solutions
- Senior Director of Productive Engineering Services at Microsoft
- Degree in Cybersecurity from Western Governors University
- Technical Certificate in Commercial Diving from Divers Institute of Technology
- B.S. in Environmental Studies from The Evergreen State College

“

Take the opportunity to learn about the latest advances in this field in order to apply it to your daily practice”

International Guest Director

Romi Arman is a renowned international expert with more than two decades of experience in **Digital Transformation, Marketing, Strategy and Consulting**. Through that extended trajectory, he has taken different risks and is a permanent advocate for **innovation and change** in the business environment. With that expertise, he has collaborated with CEOs and corporate organizations from all over the world, pushing them to move away from traditional business models. In this way, he has helped companies such as Shell Energy become **true market leaders**, focused on their **customers** and the **digital world**.

The strategies designed by Arman have a latent impact, as they have enabled several corporations **to improve the experiences of consumers, staff and shareholders alike**. The success of this expert is quantifiable through tangible metrics such as **CSAT, employee engagement** in the institutions where he has practiced and the growth of the **EBITDA financial indicator** in each of them.

Also, in his professional career, he has nurtured and **led high-performance teams** that have even received awards for their **transformational potential**. With Shell, specifically, the executive has always set out to overcome three challenges: meeting **customers' complex decarbonization demands supporting a "cost-effective decarbonization"** and **overhauling a fragmented data, digital and technology landscape**. Thus, his efforts have shown that in order to achieve sustainable success, it is essential to start from the needs of consumers and lay the foundations for the transformation of processes, data, technology and culture.

In addition, the executive stands out for his mastery of the **business applications of Artificial Intelligence**, a subject in which he holds a postgraduate degree from the London Business School. At the same time, he has accumulated experience in **IoT and Salesforce**.



Mr. Arman, Romi

- Digital Transformation Director (CDO) at Shell Energy Corporation, London, UK
- Global Director of E-Commerce and Customer Service at Shell Energy Corporation
- National Key Account Manager (OEM and automotive retailers) for Shell in Kuala Lumpur, Malaysia
- Senior Management Consultant (Financial Services Sector) for Accenture based in Singapore
- Graduate of the University of Leeds
- Graduate Diploma in Business Applications of AI for Senior Executives from London Business School
- CCXP Customer Experience Professional Certification
- IMD Executive Digital Transformation Course

“

Do you want to update your knowledge with the highest educational quality? TECH offers you the most updated content in the academic market, designed by authentic experts of international prestige"

International Guest Director

Manuel Arens is an **experienced data management professional** and leader of a highly qualified team. In fact, Arens holds the position of **global purchasing manager** in Google's Technical Infrastructure and Data Center division, where he has spent most of his professional career. Based in Mountain View, California, he has provided solutions for the tech giant's operational challenges, such as master **data integrity, vendor data updates and vendor prioritization**. He has led data center supply chain planning and vendor risk assessment, generating improvements in vendor risk assessment, resulting in process improvements and workflow management that have resulted in significant cost savings.

With more than a decade of work providing digital solutions and leadership for companies in diverse industries, he has extensive experience in all aspects of strategic solution delivery, including **marketing, media analytics, measurement and attribution**. In fact, he has received a number of accolades for his work, including the **BIM Leadership Award, the Search Leadership Award, the Lead Generation Export Program Award and the Export Lead Generation Program Award and the EMEA Best Sales Model Award**.

Arens also served as Sales Manager in Dublin, Ireland. In this role, he built a team of 4 to 14 members over three years and led the sales team to achieve results and collaborate well with each other and cross-functional teams. He also served as **Senior Industry Analyst, Hamburg, Germany**, creating storylines for over 150 clients using internal and third-party tools to support analysis. He developed and wrote in-depth reports to demonstrate his mastery of the subject matter, including understanding the **macroeconomic and political/regulatory factors affecting technology adoption and diffusion**.

He has also led teams at companies such as Eaton, Airbus and Siemens, where he gained valuable account management and supply chain experience. He is particularly noted for continually exceeding expectations by **building valuable customer relationships and working seamlessly with people at all levels of an organization**, including stakeholders, management, team members and customers. His data-driven approach and ability to develop innovative and scalable solutions to industry challenges have made him a prominent leader in his field.



Mr. Arens, Manuel

- Global Procurement Manager at Google, Mountain View, USA
- Senior Manager, B2B Analytics and Technology, Google, USA
- Sales Director - Google, Ireland
- Senior Industry Analyst at Google, Germany
- Accounts Manager - Google, Ireland
- Accounts Payable at Eaton, UK
- Supply Chain Manager at Airbus, Germany

“

Bet on TECH! You will have access to the best didactic materials, at the forefront of technology and education, implemented by internationally renowned specialists in the field"

International Guest Director

Andrea La Sala is an **experienced Marketing executive** whose projects have had a **significant impact on the Fashion environment**. Throughout his successful career he has developed different tasks related to **Products, Merchandising and Communication**. All of this linked to with prestigious brands such as **Giorgio Armani, Dolce&Gabbana, Calvin Klein**, among others.

The results of this **high-profile international executive** have been linked to his proven ability to **synthesize information** in clear frameworks and execute **concrete actions aligned to specific business objectives**. In addition, he is recognized for his **proactivity and adaptability to fast-paced** work rhythms. To all this, this expert adds a **strong commercial awareness, market vision and a genuine passion for products**.

As **Global Brand and Merchandising Director at Giorgio Armani**, he has overseen a variety of **Marketing strategies for apparel and accessories**. His tactics have also focused on the **retail environment and consumer needs and behavior**. In this La Sala has also been responsible for shaping the commercialization of products in different markets, acting as **team leader in the Design, Communication and Sales departments**.

On the other hand, in companies such as **Calvin Klein or Gruppo Coin**, he has undertaken projects to **boost the structure, and development of different collections**. He has been in charge of creating **effective calendars** for buying and selling **campaigns**. He has also been in charge of the **terms, costs, processes and delivery times** of different operations.

These experiences have made Andrea La Sala one of the main and most qualified **corporate leaders in Fashion and Luxury**. A high managerial capacity with which he has managed to effectively **implement the positive positioning of different brands** and redefine their key performance indicators (KPIs).



Ms. La Sala, Andrea

- ♦ Global Brand & Merchandising Director Armani Exchange at Giorgio Armani, Milan, Italy
- ♦ Merchandising Director at Calvin Klein
- ♦ Brand Manager at Gruppo Coin
- ♦ Brand Manager at Dolce&Gabbana
- ♦ Brand Manager at Sergio Tacchini S.p.A.
- ♦ Market Analyst at Fastweb
- ♦ Graduate of Business and Economics at Università degli Studi del Piemonte Orientale

“

The most qualified and experienced professionals at international level are waiting for you at TECH to offer you a first class teaching, updated and based on the latest scientific evidence. What are you waiting for to enroll?"

International Guest Director

Mick Gram is synonymous with innovation and excellence in the field of **Business Intelligence internationally**. His successful career is linked to leadership positions in multinationals such as **Walmart and Red Bull**. Likewise, this expert stands out for his vision to **identify emerging technologies** that, in the long term, achieve an everlasting impact in the corporate environment.

On the other hand, the executive is considered a **pioneer in the use of data visualization techniques** that simplified complex sets, making them accessible and facilitating decision making. This ability became the pillar of his professional profile, transforming him into a desired asset for many organizations that bet on **gathering information and generating concrete actions** from them.

One of his most outstanding projects in recent years has been the **Walmart Data Cafe platform**, the largest of its kind in the world that is anchored in the cloud aimed at **Big Dataanalysis**. In addition, he has held the position of **Director of Business Intelligence at Red Bull**, covering areas such as **Sales, Distribution, Marketing and Supply Chain Operations**. His team was recently recognized for its constant innovation regarding the use of Walmart Luminat's new API for Shopper and Channel insights.

As for his training, the executive has several Masters and postgraduate studies at prestigious centers such as the **University of Berkeley**, in the United States, and the **University of Copenhagen**, in Denmark. Through this continuous updating, the expert has attained cutting-edge competencies. Thus, he has come to be considered a **born leader of the new global economy**, centered on the drive for data and its infinite possibilities.



Mr. Gram, Mick

- ♦ Director of Business Intelligence and Analytics at Red Bull, Los Angeles, United States
- ♦ Business Intelligence Solutions Architect for Walmart Data Cafe
- ♦ Independent Business Intelligence and Data Science Consultant
- ♦ Director of Business Intelligence at Capgemini
- ♦ Senior Analyst at Nordea
- ♦ Senior Business Intelligence Consultant at SAS
- ♦ Executive Education in AI and Machine Learning at UC Berkeley College of Engineering
- ♦ Executive MBA in e-commerce at the University of Copenhagen
- ♦ B.Sc. and M.Sc. in Mathematics and Statistics at the University of Copenhagen

“

Study at the best online university in the world according to Forbes! In this MBA you will have access to an extensive library of multimedia resources, developed by internationally renowned professors”

International Guest Director

Scott Stevenson is a distinguished expert in the **Digital Marketing** sector who, for more than 19 years, has been linked to one of the most powerful companies in the entertainment industry, **Warner Bros. Discovery**. In this role, he has played a fundamental role in **overseeing logistics and creative workflows** across various digital platforms, including social media, search, display and linear media.

This executive's leadership has been crucial in driving in production **strategies in paid media**, resulting in a **marked improvement** which has resulted in **company's conversion** rates. At the same time, he has assumed other roles, such as Director of Marketing Services and Traffic Manager at the same multinational during his former management.

Stevenson has also been involved in the global distribution of video games and **digital property campaigns**. He was also responsible for introducing operational strategies related to the formation, completion and delivery of sound and image content for **television commercials and trailers**.

In addition, he holds a Bachelor's degree in Telecommunications from the University of Florida and a Master's Degree in Creative Writing from the University of California, which demonstrates his proficiency in **communication and storytelling**. In addition, he has participated at Harvard University's School of Professional Development in cutting-edge programs on the use of **Artificial Intelligence in business**. Therefore, his professional profile stands as one of the most relevant in the current field of **Marketing and Digital Media**.



Mr. Stevenson, Scott

- Director of Digital Marketing at Warner Bros. Discovery, Burbank, United States
- Traffic Manager at Warner Bros. Entertainment.
- M.A. in Creative Writing from the University of California
- B.S. in Telecommunications from the University of Florida

“

Achieve your academic and career goals with the best qualified experts in the world! The faculty of this MBA will guide you through the entire learning process”

International Guest Director

Eric Nyquist, Ph.D., is a leading **international sports professional** who has built an impressive career, noted for his **strategic leadership** and ability to drive change and **innovation in world-class** sports organizations.

In fact, he has held senior roles such as **Director of Communications and Impact at NASCAR**, based in **Florida, USA**. With many years of experience behind him at NASCAR, Dr. Nyquist has also held several leadership positions, including **Senior Vice President of Strategic Development** and **General Manager of Business Affairs**, managing more than a dozen disciplines ranging from **strategic development to entertainment marketing**.

Nyquist has also made a significant mark on Chicago's top sports franchises. As **Executive Vice President of the Chicago Bulls and Chicago White Sox** franchises, he has demonstrated his ability to drive **business and strategic success** in the world of **professional sports**.

Finally, it is worth noting that he began his career in sports while working in **New York** as a **senior strategic analyst** for **Roger Goodell** in the **National Football League (NFL)** and, prior to that, as a **Legal Intern** with the **United States Football Federation**.



Mr. Nyquist, Eric

- ♦ Director of Communications and Impact at NASCAR, Florida, USA
- ♦ Senior Vice President of Strategic Development at NASCAR, Florida, United States
- ♦ Vice President of Strategic Planning at NASCAR
- ♦ Senior Director of Business Affairs at NASCAR
- ♦ Executive Vice President at Chicago White Sox Franchises
- ♦ Executive Vice President at Chicago Bulls Franchises
- ♦ Manager of Business Planning at the National Football League (NFL)
- ♦ Business Affairs/Legal Intern with the United States Soccer Federation
- ♦ Juris Doctor from the University of Chicago
- ♦ Master's Degree in Business Administration-MBA from the University of Chicago Booth School of Business
- ♦ B.A. in International Economics from Carleton College

“

Thanks to this university program, 100% online, you will be able to combine your studies with your daily obligations, under the guidance of the leading international experts in the field of your interest. Enroll now!”

Management



Dr. Pérez Estébanez, Raquel

- ♦ PhD in Economics and Business Administration
- ♦ Associate Professor at the Complutense University of Madrid. Since 2016
- ♦ Author of several publications

Professors

Ms. Bolinaga, Sara

- ♦ Practicing attorney, admitted to the School of Lawyers of Madrid.
- ♦ Double degree in Law and Business Administration, Complutense University of Madrid (UCM) 2009-2015
- ♦ Master's Degree in Financial Economic Management from the Distance University of 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
- ♦ Doctoral Studies: Accounting and Auditing
- ♦ Specialized in Commercial Research

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

Dr. López Domínguez, Ignacio

- ♦ Dr. in Economics and Business Administration, Autonomous University of Madrid
- ♦ Professor, Complutense University of Madrid (Financial Management and Accounting Department)
- ♦ Academic Coordinator of the subject Fundamentals of Financial Management of the Company
- ♦ 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 his specialty

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
- ♦ Certificate of Pedagogical Aptitude (CPA) Institute of Education Sciences of the 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 at the Complutense University of Madrid. Since 2001

Ms. Vico Román, Noelia

- ♦ Associate Professor, San Pablo University CEU. Department of Business Economics. Since 2020
- ♦ Bachelor's degree in Business Administration, specializing in Accounting and Auditing. Rey Juan Carlos University (Madrid). 2003
- ♦ Diploma in Business Administration, specializing in Accounting and Financial Analysis. (URJC–Madrid). 2001
- ♦ Master's Degree in High 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

Mr. López Gómez, Miguel Ángel

- ♦ Degree in Economics and Business Administration, University of Alicante.
- ♦ Doctorate Courses in Economics from Carlos III University of Madrid
- ♦ Doctorate courses in Business Management from the Autonomous University of 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, he was deputy director of the Residence Hall Antonio Machado, Carlos III University of Madrid





“

We have highly qualified teachers and the most complete syllabus on the market, which allows us to offer you education 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. Helping to achieve success.

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

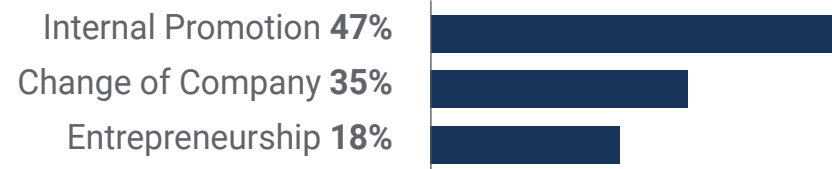
Get up to date in accounting management and achieve the professional improvement you seek.

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

Time of Change



Type of change



Salary increase

This program represents a salary increase of more than **25.22%** 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 educational program will not only improve you on a personal level, but, above all, on a professional level, enhancing your education 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

Growth of talent and intellectual capital

The professional 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 professional and opens new avenues for professional growth within the company.

03

Building agents of change

You 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 professional can work on a real project or develop new projects in the field of R & D or business development of your 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, in addition to the most rigorous and up-to-date education, access to an Executive Master's Degree issued by TECH Technological University.



“

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

This **MBA in Accounting Management (CAO, Chief Accounting Officer)** contains the most complete and up-to-date program on the market.

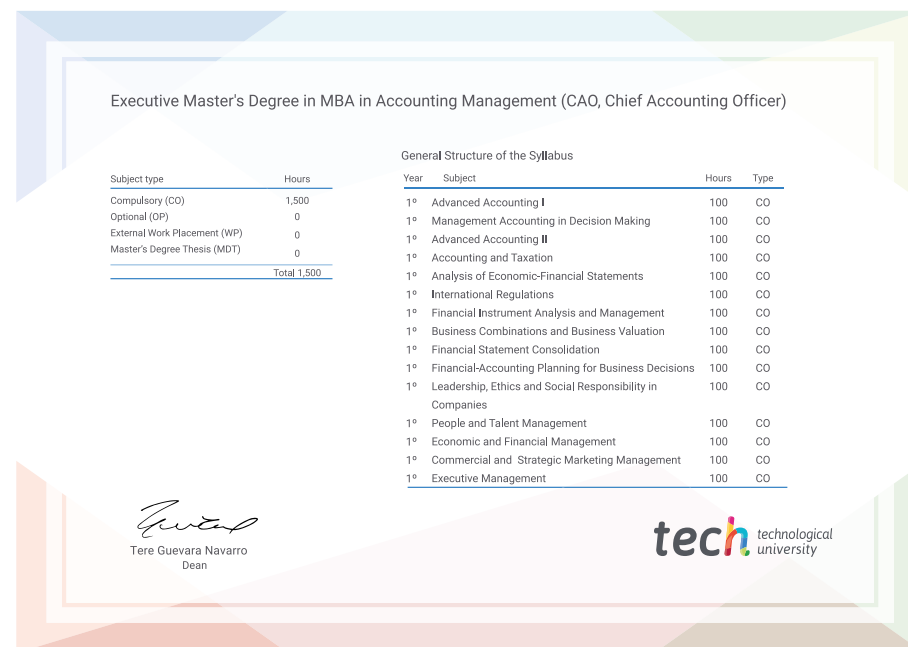
After the student has passed the assessments, they will receive their corresponding **Executive Master's Degree** issued by **TECH Technological University** by tracked delivery.

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

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

Modality: **online**

Duration: **12 months**



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



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

- » Modality: **online**
- » Duration: **12 months**
- » Certificate: **TECH Technological University**
- » Schedule: **at your own pace**
- » Exams: **online**

Executive Master's Degree

MBA in Accounting Management
(CAO, Chief Accounting Officer)