

Academic Year: ( 2022 / 2023 )

Review date: 31-03-2022

Department assigned to the subject: Department of Business Administration

Coordinating teacher: RAMOS MUÑOZ, DAVID

Type: Compulsory ECTS Credits : 2.0

Year : 1 Semester : 1

## OBJECTIVES

### BASIC SKILLS

- CB6 Possess and acquire knowledge that provides a basis or opportunity to be original in the development and/or application of ideas, often in a research context.
- CB7 Make the students able to apply the knowledge acquired, and their ability to solve problems in environments that are new or little known within broader contexts (or multidisciplinary) related to their field of study.
- CB8 Make the students able to integrate knowledge and face the complexity of exercising judgment from information that, being incomplete or limited, includes reflections over the social and ethical responsibilities linked to the application of their knowledge and judgments.
- CB9 Make the students capable to communicate their conclusions and the knowledge and ultimate reasons that support those conclusions, to a public that may be specialized or non-specialized in a clear and unambiguous manner.
- CB10 Make the students possess the learning skills that allow them to continue studying in a way that will, to a great extent, have to be self-directed and autonomous.

### GENERAL SKILLS

- CG1 Understand the multidisciplinary nature of the legal order and the necessarily interdisciplinary approach to legal problems, especially from an international perspective.
- CG2 To integrate, manage, identify, organize and analyze information of a legal nature.
- CG3 To formulate critical judgments, evaluate them, and communicate their conclusions in a clear and orderly manner.
- CG4 To evaluate the development of personal and collective actions, identifying rigorous and well-finished work, as well as mistakes, making arguments, and proposing alternative solutions to improve processes and outcomes.
- CG5 To acknowledge the growing importance of teamwork and show initiative, creativity and sense of responsibility, maintaining a lively interest during the whole process.
- CG6 To adapt and blend into different working groups, keeping fluid relationships and communication, respecting ideas and solutions proposed by others with an attitude of cooperation and tolerance, sharing responsibilities and issuing and receiving instructions.
- CG7 To develop professional works in interdisciplinary and international teams, with the ability to integrate diverse contributions in diverse and multicultural legal environments, all towards a common goal.
- CG8 To acquire an adequate and correct attitude at an international level, especially in the context of legal compliance and the management of conflicts of interest in the negotiation of contracts and their performance, as well as in the dispute resolution stage.
- CG9 Ability to understand the advisory role in the broader transnational environment.
- CG10 Ability to apply in new and multidisciplinary environments the concepts, principles, theories or models related to the globalization and internationalization of the law.

### SPECIAL SKILLS

- CE1 To be able to draft legal documents in Spanish and English in the context of contract negotiation, the execution of transnational transactions, as well as in international conflictual contexts.
- CE6 Designing an advisory program for measures of international legal compliance, as a result of the identification, planning, and mitigation of risks arising from the undertaking of legal affairs.
- CE7 To learn the key legal concepts and institutions in other jurisdictions, especially those coming from a common law system, and their comparison and contrast with the main legal institutions of civil

law.

CE8 To learn the key legal principles and institutions in Transnational Law and Public International Law, and to understand the channels through which the interests protected by the different branches of the law can be interwoven and interrelated, either through the transfer of principles or lessons learned, or through the conflict between them, and the need to achieve complex equilibria.

CE9 Capacity to understand the economic implications of legal decisions, and the financial perspective when evaluating a client or a project.

CE14 Capacity to reconcile perspectives of legal interpretation with economic and accounting perspectives to design the transactions and structures that reconcile tax optimization with the most scrupulous compliance with legality.

CE19 Capacity of critical analysis of contractual and procedural documents and legal texts with an international origin for their correct interpretation and execution.

CE20 Capacity to draw common criteria from diverse sources from different legal traditions, and to formulate proposals and positions not based on arguments of authority, but of consistency.

CE21 To advice in matters of legal compliance, or corporate law, contract law, procedural law, labour law, administrative law or tax law from the perspective of international advocacy.

## LEARNING OUTCOMES OF THE SUBJECT

After taking this course the student will be able to:

- Describe the basic institutions of common law
- Explain the essential differences between the different institutions of common law against civil law
- Determining the basic principles governing transnational law and Public International Law that are linked to the transnational practice of the law
- To draw a global view of the transnational general principles that may have an impact on cross-border scenarios, and to apply them to specific situations
- To describe the organization and workings of the essential concepts of financial accounting and valuation techniques from an international perspective
- To apply the analysis of accounting information in different situations
- To design, plan, and put in practice the legal strategy according to compliance rules at an international level

## DESCRIPTION OF CONTENTS: PROGRAMME

Accounting and Valuation.

1.- The system of financial accounting and its use by the financial and legal professional

- a) The functioning of Financial Accounting: The basic financial statements: balance-sheet and income statement.
- b) The accounting method. The movement of balance sheet components (assets, liabilities and equity). Recognition of income and expenses
- c) Financial Accounting and Taxes.

2.- Valuation and Risk Assessment

- a) Valuation Approaches for businesses, assets and projects. The role of financial and legal professionals when confronted with valuation.
- b) Valuation and Risk: risk-free rate, risk premium and other risk parameters. The role of financial and legal professionals when confronted with risk.
- c) Cost of capital and debt, and hybrid products.
- d) Expected earnings, cash flows and adjustments.
- e) Growth in revenue and earnings and their estimates: RoI, RoE and RoC.

## LEARNING ACTIVITIES AND METHODOLOGY

### TEACHING ACTIVITIES BY MATTER

- |     |                           |
|-----|---------------------------|
| AF1 | Lecture                   |
| AF2 | Practice/Case             |
| AF3 | Lecture-plus-practice     |
| AF6 | Group work                |
| AF7 | Students¿ individual work |

### TEACHING METHODOLOGIES BY MATTER

MD1: Lecture in class by the professor aided by computer and audiovisual tools, in which the course's main concepts will be developed, and the main literature will be provided.

MD2: Critical reading of the texts recommended by the course's professor: press articles, reports, manuals and/or academic articles, for their discussion in class, or to expand and consolidate the lessons of the course.

MD3: Resolution of cases, problems, etc, provided by the professor, individually or in group.

MD4: Exposition and discussion in class, moderated by the professor, on topics regarding the contents of the course, as well as practical cases.

MD5: Making of Works and reports individually or in group.

TUTORING: Students will have access to tutorials with the person responsible for coordinating the subject. With the tutoring it is intended to organize the teaching and learning processes that are based on the interaction between the student and the teacher in order to: (i) Guide the autonomous and group work of the students (ii) Deepen in different aspects of the subject (iii) Guide the academic and comprehensive training of the student. The tutorials will take place at the time and under the conditions determined by the teacher in Aula Global.

## ASSESSMENT SYSTEM

### EVALUATION SYSTEMS BY MATTER

- SE1 Participation and engagement in class
- SE2 Individual or group Works done during the course
- SE3 Final exam

Evaluation systems	Minimum weigh (%)	Maximum weigh (%)
SE1	20%	30%
SE2	40%	50%
SE3	20%	40%

The master in International advocacy is a master's degree that is taught in person. Therefore, students are required to attend all the theoretical and practical classes that the master has programmed. A student may only be absent for no reason from a maximum of 15 per cent of the classroom hours (i.e. not the sessions or days) in each subject. In case of excused absences, the total maximum will be 25%. If the student hold an absence greater than those indicated, a "0" will be computed on the continuous evaluation rating. Likewise, the absences lower than those percentages may be taken into account when it comes to modulate downward the qualification of the continuous evaluation, especially if it includes a participation note.

In the extraordinary call the weight will be: Final examination: 60% and continuous evaluation: 40%.

<b>% end-of-term-examination:</b>	40
<b>% of continuous assessment (assignments, laboratory, practicals...):</b>	60

## BASIC BIBLIOGRAPHY

- Laro, D.; Pratt, S.P. Business Valuation and Taxes. Procedure, Law, and Perspective, John Wiley and Sons, Inc, 2005
- Palepu, Krishna G. Business analysis and valuation : IFRS edition, Cengage Learning EMEA, 2013
- Penman, Stephen H. Financial statement analysis and security valuation, McGraw-Hill, 2013