UNIVERSIDAD DEL PACÍFICO

Format to prepare the syllabus of courses for the international week

The purpose of this document is to complete the information for the preparation of the syllabus of courses for the international week in the empty boxes.

Please complete the following mandatory fields requested in each of the boxes below:

I. General Information

Complete the following general information:

Name of the course:

INTERNATIONAL FINANCIAL REPORTING

Teacher's name:

PASCALE BAAKLINI

II. Introduction

The *International Financial Reporting* course offers students a structured and practical understanding of the principles and applications of international accounting standards. Over eight sessions, it explores five key topics—introduction to IFRS, consolidation, non-current assets and leasing, debt and equity, and key performance indicators (KPIs).

The course provides both **theoretical knowledge** and **practical competence**: students learn how to interpret and apply international reporting standards "IFRS", analyze financial statements, and understand the implications of financial decisions in a global context. Through lectures, and applied exercises, the course strengthens analytical and professional judgment skills essential for work in accounting, auditing, and finance.

In essence, this course equips students with a rigorous foundation in international financial reporting—linking conceptual frameworks with real-world practice to prepare them for decision-making and professional certification in international accounting environments.

III. Final Learning Achievement of the Course

The final learning achievement is a precise and assessable statement of what a student is expected to be able to do at the end of the course. They are essential for guiding the teaching process, assessing student progress, and verifying the acquisition and application of knowledge.

To develop the learning achievement of the course, consider the following elements to develop the final learning achievement of the course:

Time	Subject	Observable action / Output	Criteria
When?	**Who?**	**What will he/she do?**	**How will he/she do it?**
At the end of the course	*the student*	*Analyze and prepare financial statements in accordance with International Financial Reporting Standards (IFRS), demonstrating understanding of consolidation, assets, liabilities, and performance indicators.*	*Through the accurate application of IFRS principles, analytical methods, and financial reporting tools learned during the course, supported by sound professional judgment and interpretation.*

At the end of the course, the student will be able to analyze, interpret, and prepare financial statements in accordance with International Financial Reporting Standards (IFRS), demonstrating the ability to apply relevant accounting concepts, methods, and analytical tools to real-world business situations and support informed financial decision-making.

IV. Learning Units

Learning unit 1: International Financial Reporting

Unit Learning Achievement:

Upon completion of this learning unit, the student will be able to analyze, interpret, and prepare financial statements in accordance with International Financial Reporting Standards (IFRS), applying key accounting concepts, methods, and analytical tools to real-world business situations in order to support informed financial decision-making.

Contents:

- *Introduction to International Financial Reporting Standards (IFRS) and their global relevance*
- *Consolidation of financial statements*
- *Accounting for non-current assets and leasing*
- *Debt and equity: recognition and measurement*
- *Key Performance Indicators (KPIs) and financial analysis*

Activities and evaluations:

- *Practical exercises and case analyses based on IFRS applications*
- *Group project work after each session to reinforce the concepts covered through the analysis of real financial statements*
- *In-class discussions and problem-solving sessions*
- *Final written exam*

V. Teaching Strategies

The teaching strategies respond to the characteristics of the subject and the teaching methodology used by the teacher.

Below are some teaching strategies that can be selected. Write an "x" in the box corresponding to the teaching strategies you use in your course. If any of these strategies do not fit your course, add the strategy at the end of the list and describe it:

Teaching strategy	Type an x
Interactive presentation: *It consists of the explanation and demonstration of contents by the teacher, with the intervention of the students, either through questions or presentations of work prepared by the students.*	
Exercise and problem solving: *It consists of asking students to solve exercises and/or problems by using formulas or algorithms, applying procedures and interpreting the results.*	
Case studies: *It consists of an in-depth analysis of a fact, problem or real or hypothetical event in order to interpret it, generate hypotheses, diagnose it and solve it.*	
Group dynamics: *It consists of activities of a different nature conducted collaboratively between two or more students, whose purpose is to learn how the groups interact and thus facilitate experiential learning.*	
Structured debates/discussions: *It consists of moderating a systematically organized discussion of divergent opinions between two or more students on a topic or problem.*	
Role playing: *It consists of providing a real or simulated scenario in which students are required to assume fictitious or real roles with the intention that they can deploy all their abilities to resolve conflicts, as well as understand or experience a reality according to the role assumed.*	
Reflective dialogue: *It consists of the interaction of two participants who exchange ideas and opinions through a conversation with the purpose of reflecting critically and deeply on a specific topic. In this dynamic, students not only share their points of view, but are required to be open to listen and consider the other's perspective in order to build a more comprehensive understanding of the topics discussed.*	X
Collaborative learning: *It consists of providing instructions for students in small groups to exchange information and work on a task until all participants have developed an understanding of it (not necessarily the same) and have completed it.*	X
Peer learning: *It consists of promoting collaborative spaces between a pair of students who exchange their knowledge, information, experiences and problem solving, being guided by the teacher (for example: students exchange their solutions between pairs, on an activity or exercise, before the teacher presents it to everyone).*	
Active learning:	X

Teaching strategy	Type an x
It consists of encouraging students' participation and continuous reflection through activities aimed at deepening knowledge through interaction with the content, which involves the analysis and synthesis of information.	
Inverted classroom: *It consists of establishing pre-class activities for the review of conceptual materials and information (e.g., through videos, infographics, readings and other didactic resources), which allows students to prepare for a practical and active classroom session through collaboration, discussion and problem solving.*	
Experiential learning: *It consists of developing conditions for students to experience real or simulated situations (for example: debates, national or international learning visits, immersive experiences, internships, among others) that allow them to feel or perform actions and share them with their peers to strengthen their learning.*	
Service learning: *It consists of preparing students to apply the contents and tools provided by the course to the real needs of the community in order to develop a sense of social responsibility and, thus, improve their environment.*	
Spaces for creation: *It consists of facilitating physical or virtual spaces for students to create projects or prototypes based on computer programs or physical tools (for example: game labs software, design software, innovation labs, 3D printers, laser cutters, among others).*	
***Design thinking*:** *It consists of the development of solutions or products focused on the needs of users, through strategies and tools (for example: empathy map, user journey, Canva, among others) that allow students to develop their empathy to understand the environment, generate ideas and solutions, as well as prototyping solutions or products that can be tested and adjusted to achieve user satisfaction.*	
Problem-based learning: *It consists of posing a complex real-world or hypothetical problem formulated by the teacher, with the intention that students (usually in groups) gather more information and analyze the problem in order to propose solutions.*	X
Research-based learning: *It consists of connecting teaching with research through the application of scientific concepts, theories and methods in order to generate new knowledge about a particular aspect of reality or the exploration of an unknown phenomenon in order to suggest theoretical or methodological guidelines for its approach.*	
Project-based learning: *It consists of the design and development of projects (generally in groups of students) with the purpose of having the student manage a set of planned, interrelated and coordinated activities to achieve an objective within a given time frame.*	X
Challenge-based learning: *It consists of providing a situation or general context in a social or physical environment so that students can collaboratively choose a challenge to be solved based on the learning of the contents offered by the course.*	
Gamification of learning: *It consists of developing a physical or virtual learning environment by applying the principles and elements of the game in order to encourage student motivation and participation.*	
Write other strategies not contemplated in the previous list that you need to detail:	

VI. Evaluation System

Considerations for evaluations

Attendance is essential for the evaluation activities to be graded.

Evaluation name	*%*	*Comments*
Final Exam	*50*	● *The grade is individual.*

		● *Practical application of theoretical content and problem solving will be evaluated.*
Debate	*10*	● *The grade is individual.* ● *Participation and clarity of ideas will be evaluated.*
Final report	*40*	● *The grade is a group based.* ● *Evaluation will focus on the practical application of theoretical concepts through the identification and analysis of IFRS principles within real company financial reports.*

VII. References

Recommended:

International Accounting Standards Board (IASB). (2023). *International Financial Reporting Standards (IFRS) – Red Book.* IFRS Foundation.
https://www.ifrs.org/issued-standards/list-of-standards/
(Official source of IFRS, essential for understanding and applying international accounting standards.)

Alexander, D., Britton, A., & Jorissen, A. (2020). *International Financial Reporting and Analysis* (8th ed.). Cengage Learning.
ISBN: 978-1473773722
(Comprehensive academic text covering IFRS theory, consolidation, financial instruments, and performance measurement.)

Picker, R., Clark, K., Dunn, P., Kolitz, D., Livne, G., Loftus, J., & van der Tas, L. (2022). *Applying International Financial Reporting Standards* (6th ed.). Wiley.
ISBN: 978-1119789593
(Practical examples and case studies illustrating IFRS implementation in real-world contexts.)

IFRS Foundation. (2023). *Educational Material and Implementation Guidance.*
https://www.ifrs.org/supporting-implementation/
(Freely accessible official resources providing illustrative examples, FAQs, and practice guidance.)

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