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| 1. Course code: | ACC 410 | | | 1. Course title: | | | | | | International Accounting | | | | | | | | | | | |
| 1. College: College of Business Administration | | | | | | | | | | | | | | | | | | | | | |
| 1. Department: Accounting | | | | | | | | | | | | | | | | | | | | | |
| 1. Program: BSc | | | | | | | | | | | | | | | | | | | | | |
| 1. Course credits: 3-credit hour | | | | | | | | | | | | | | | | | | | | | |
| 1. Course NQF Level: 6-7-8 | | | | | | | | | | | | | | | | | | | | | |
| 1. NQF Credits: TBA | | | | | | | | | | | | | | | | | | | | | |
| 1. Prerequisite: ACC 211 | | | | | | | | | | | | | | | | | | | | | |
| 1. Lectures Timing & Location: Online | | | | | | | | | | | | | | | | | | | | | |
| 1. Course web page: Blackboard | | | | | | | | | | | | | | | | | | | | | |
| 1. Course Instructor: Dr. Khaled Al-Tarawneh | | | | | | | | | | | | | | | | | | | | | |
| 1. Office Hours and Location: TBA | | | | | | | | | | | | | | | | | | | | | |
| 1. Course coordinator: Dr. Khaled Al-Tarawneh | | | | | | | | | | | | | | | | | | | | | |
| 1. Academic year: 2020-2021 | | | | | | | | | | | | | | | | | | | | | |
| 1. Semester: | |  | **First** | | | | | X | | | **Second** | | | |  | | **Summer** | | | | |
| 1. Textbook(s):   [Lee H. Radebaugh](http://eu.wiley.com/WileyCDA/Section/id-302479.html?query=Lee+H.+Radebaugh), [Sidney J. Gray](http://eu.wiley.com/WileyCDA/Section/id-302479.html?query=Sidney+J.+Gray), [Ervin L. Black](http://eu.wiley.com/WileyCDA/Section/id-302479.html?query=Ervin+L.+Black) "International Accounting & Multinational Enterprises", 6th ed., John Wiley & Sons, 2006. | | | | | | | | | | | | | | | | | | | | | |
| 1. References from the Library (<http://www.ac-knowledge.net/uobv3/>):   : F.D. S. Choi, C.A. Frost and G.K. Meek, International Accounting 3rd ed. Prentice-Hall International Inc., NJ. | | | | | | | | | | | | | | | | | | | | | |
| 1. Other learning resources used (e.g. e-Learning, field visits, periodicals, software, etc.):   Blackboard Materials: PP slides, Recorded lectures, project guideline, etc. | | | | | | | | | | | | | | | | | | | | | |
| 1. Course description (as per the published):   The need for international accounting; international diversity in accounting; performance evaluation of multinational operations; analysis of foreign financial statements; accounting for foreign currency transactions; accounting for inflation internationally; international accounting standards. | | | | | | | | | | | | | | | | | | | | | |
| 1. Course Intended Learning Outcomes (CILOs): | | | | | | | | | | | | | | | | | | | | | |
| CILOs | | | | | *Mapping to PILOs* | | | | | | | | | | | | | | | | |
| Learning goals | | | | | a. Knowledge | | b. Globalization | | | | | c. Skills | | d. Communication | | | | e. Competencies | | f. Values | |
| Learning objectives | | | | | a1: General Knowledge | a2: Specific knowledge | b1: International cross-cultural | | b2: Global Perspective | | | c1: Thinking skills | c2: Analytical skills | d1: Communication (Writing) | | d2: Communication (Oral) | | e1: Leadership skills | e2: Teamwork | f1: Ethics | f2: Social responsibility |
| 1.Knowledge and understanding of accounting dimensions and major topics of international accounting. | | | | | ✓ |  | ✓ | |  | | |  |  |  | |  | |  |  |  |  |
| 2.Ability to identify and classify various international accounting systems. | | | | | ✓ |  |  | | ✓ | | |  |  |  | |  | |  |  |  |  |
| 3.Knowledge and understanding of the relationship between cultural values and accounting values in the development of accounting standards worldwide. | | | | |  | ✓ | ✓ | |  | | |  |  |  | |  | |  |  | ✓ |  |
| 4.Ability to compare accounting systems of developed and developing countries within one culture. | | | | | ✓ |  | ✓ | |  | | | ✓ |  |  | |  | |  |  |  |  |
| 5.Ability to analyze quantitatively how differences in accounting principles can impact reported earnings. | | | | |  | ✓ | ✓ | |  | | |  | ✓ |  | |  | |  |  | ✓ |  |

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| 1. Course assessment: | | | | |
| *Assessment Type* | *Details/ Explanation of Assessment in relation to CILOs* | *Number* | *Weight* | *Date(s)* |
| Continuous Assessment (2-hour) |  |  | 15 % | Week 5 |
| Engagement Activities (1-hour) |  |  | 15 % | Week 7 |
| Practical |  |  | % |  |
| Examinations |  |  | % |  |
| Projects/Case Studies | 1 Case (15)  1 Project (15) |  | 30% | Week 10  Week 13 |
| Final Examination  (Respondus) |  |  | 40% |  |
| Total |  |  | 100% |  |

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| 1. Description of Topics Covered | |
| *Topic Title*  *(e.g. chapter/experiment title)* | *Description* |
| Chapter 1  International Accounting | Introduction to International Accounting and International Business and the emergence of Multinational enterprises. Environmental influences on accounting and major development factors |
| Chapter 2  Patterns and classification of accounting systems | Purposes of classifications to accounting systems, cultural influences on accounting systems, the relationship between societal values and accounting values (authorization, measurement and disclosure). |
| Chapter 3&4  Comparative international Accounting systems | Comparing Anglo-American with Nordic , Germanic and Asian Accounting systems in terms of their measurement and disclosure values. |
| Chapter 5  International Financial Analysis | International differences in financial analysis, major differences in accounting GAAPs around the world, Global perspective on earning measurements and factors influencing measurement differences |
| Chapter 6  International Transparency and disclosure | Meaning of transparency, intensity of information in corporate reporting, international disclosure requirements, and corporate reporting trends and review information. |
| Chapter 8  International Business Combination | Consolidated Financial statements, Joint venture accounting, goodwill and intangibles accounting. International differences in the treatment of Patent, Brands, trademarks, etc. IASB and FASB related standards. |
| Chapter 16  International Taxation issues | Introduction to taxation, direct taxes and indirect taxes, taxable income, adjusted gross income, income taxes systems, double taxation, taxation of foreign source income, tax incentives in different taxation systems. |
| Ch.11  *International Accounting for Price Changes* | Identifying the major ways that companies’ financial statements are impacted by inflation. Compare general purchasing power and current value approaches to inflation accounting. |

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| 1. Weekly Schedule | | | | | |
| *Week* | *Date* | *Topics covered* | *CILOs* | *Teaching Method* | *Assessment* |
| *1* |  | *Ch.1*  *International Accounting and International Business* | 1&2 | *2-hour lecture:* |  |
| *1-hour lecture* |
| *2* |  | *Ch.1*  *International Accounting and International Business* |  | *2-hour lecture:* |  |
| *1-hour lecture* |
| *3* |  | *Ch. 2*  *International Accounting Patterns, Culture and Development*  *Societal Values and Accounting Values*  *System Classification* | 1&2,3 | *2-hour lecture:* |  |
| *1-hour lecture* |
| *4* |  | *Ch. 2*  *International Accounting Patterns, Culture and Development*  *Societal Values and Accounting Values*  *System Classification* | 1&2,3 | *2-hour lecture:* |  |
| *1-hour lecture* |
| *5* |  | *Ch.3*  *Comparative International Accounting*  *Financial Accounting I*  *Developed Nations* | 3&4 | *2-hour lecture:* | *Quiz 1* |
| *1-hour lecture* |
| *6* |  | *Ch. 4*  *Comparative International Accounting*  *Financial Accounting II*  *Developing Nations* | 3&4 | *2-hour lecture:* |  |
| *1-hour lecture* |
| *7* |  | Ch.5  *International Financial Statements Analysis*  *Measurement differences* | 3,4&5 | *2-hour lecture:* | *Quiz 2* |
| *1-hour lecture* |
| *8* |  | Ch.5  *International Financial Statements Analysis*  *Measurement differences* | 3,4&5 | *2-hour lecture:* |  |
| *1-hour lecture* |
| *9* |  | Break |  | *2-hour lecture:* |  |
| *1-hour lecture* |
| *10* |  | Ch.6  *International Financial Statements (International Transparency and Disclosure)* | 3,4&5 | *2-hour lecture:* | *Case Study* |
| *1-hour lecture* |
| *11* |  | *Ch. 8*  *International Business Combinations, Goodwill, and Intangibles* | 2,4&5 | *2-hour lecture:* |  |
| *1-hour lecture* |
| *12* |  | *Ch.16*  *International taxation Issues* | 4&5 | *2-hour lecture:* |  |
| *1-hour lecture* |
| *13* |  | *Ch.16*  *International taxation Issues* | 4&5 | *2-hour lecture:* | *Project Due* |
| *1-hour lecture* |
| *14* |  | *Ch.11*  *International Accounting for Price Changes* | 5 | *2-hour lecture:* |  |
| *1-hour lecture* |
| *15* |  | Project Casting |  | *2-hour lecture:* |  |
| *1-hour lecture* |