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| 1. Course code:
 | ACC 410 | 1. Course title:
 | International Accounting |
| 1. College: College of Business Administration
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| 1. Department: Accounting
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| 1. Program: BSc
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| 1. Course credits: 3-credit hour
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| 1. Course NQF Level: 6-7-8
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| 1. NQF Credits: TBA
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| 1. Prerequisite: ACC 211
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| 1. Lectures Timing & Location: Online
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| 1. Course web page: Blackboard
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| 1. Course Instructor: Dr. Khaled Al-Tarawneh
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| 1. Office Hours and Location: TBA
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| 1. Course coordinator: Dr. Khaled Al-Tarawneh
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| 1. Academic year: 2020-2021
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| 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):
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| 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:
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| *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 10Week 13 |
| Final Examination(Respondus) |  |  | 40% |  |
| Total |  |  | 100% |  |

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| 1. Description of Topics Covered
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| *Topic Title* *(e.g. chapter/experiment title)* | *Description* |
| Chapter 1International Accounting | Introduction to International Accounting and International Business and the emergence of Multinational enterprises. Environmental influences on accounting and major development factors |
| Chapter 2Patterns 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&4Comparative international Accounting systems | Comparing Anglo-American with Nordic , Germanic and Asian Accounting systems in terms of their measurement and disclosure values.  |
| Chapter 5International 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 6International Transparency and disclosure | Meaning of transparency, intensity of information in corporate reporting, international disclosure requirements, and corporate reporting trends and review information. |
| Chapter 8International 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 16International 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
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| *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* |