

Course E-Syllabus

1	Course title	International Accounting
2	Course number	1602731
3	Credit hours	3 Hours
	Contact hours (theory, practical)	Theory
4	Prerequisites/corequisites	
5	Program title	MBA/Accounting
6	Program code	
7	Awarding institution	Jordan University
8	School	Business
9	Department	Accounting
10	Level of course	Master
11	Year of study and semester (s)	Fall 2019/2020
12	Final Qualification	
13	Other department (s) involved in teaching the course	None
14	Language of Instruction	English
15	Teaching methodology	<input type="checkbox"/> Blended <input checked="" type="checkbox"/> Online
16	Electronic platform(s)	<input checked="" type="checkbox"/> Moodle <input checked="" type="checkbox"/> Microsoft Teams <input type="checkbox"/> Skype <input type="checkbox"/> Zoom <input type="checkbox"/> Others.....
17	Date of production/revision	

18 Course Coordinator:

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19 Other instructors:

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Name:
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20 Course Description:

As stated in the approved study plan.

This course discusses and analyses the importance of international accounting and the reasons for differences in accounting practices as well as the efforts of harmonization in accounting standards. It also aim at improving students understanding of the major differences between IASs/IFRSs and national accounting standards and disclosure requirement in selected countries, particularly the US.

21 Course aims and outcomes:

A- Aims:

- 1- Discuss the nature and scope of international accounting.
- 2- Describe accounting issues confronted by companies involved in the international trade.
- 3- Explain the notion of global accounting standards.
- 4- Learn evidence on the diversity that exist in accounting internationally.
- 5- Disuses the influence that culture is thought to have on financial reporting.
- 6- Understand the arguments for and against international convergence of financial reporting standards.
- 7- Describe IFRS requirements related to the recognition and measurement of assets especially inventories, PP& E, and intangible assets.
- 8- Describe the requirements of IFRS related to financial reporting of current liabilities, provision, share-based payment, and financial instrument.
- 9- Describe how foreign currency forward and foreign currency options can be used to hedge foreign exchange risk.
- 10- Show how foreign tax credit reduce the incidence of double taxation
- 11- Explain the impact of cultural diversity on strategic on strategic accounting issues within a multinational company.
- 12- Explain the link between auditing and corporate governance in an international context.

B- Intended Learning Outcomes (ILOs):

Upon successful completion of this course, students will be able to:

- 1- Understand the reasons for and consequences of worldwide accounting diversity.
- 2- Explain the efforts towards international convergence of financial reporting.
- 3- Develop knowledge of significant International Financial Reporting Standards.
- 4- Identify the major issues in comparative accounting with examples on certain developed countries.
- 5- Analyze the effect of major differences between IFRS and US GAAP.
- 6- Describe the aspects of the environment in which accounting operate in some developed countries.
- 7- Demonstrate the accounting for foreign currency transactions and translation and the hedge against exchange rate fluctuations.
- 8- Describe differences in corporate income tax and withholding tax regimes across countries.
- 9- Explain the role played by accounting in formulating multinational business strategy.
- 10- Describe the corporate governance guidelines at the international level.
- 11- Examine the international diversity in external auditing.

22. Topic Outline and Schedule:

Week	Lecture	Topic	Teaching Methods*/platform	Evaluation Methods**	References
1	1.1				

	1.2	Introduction to international accounting	Microsoft Teams		
	1.3				
2	2.1				
	2.2	Worldwide accounting diversity	Microsoft Teams	Teacher evaluation of Students' presentation and general discussion	
	2.3				
3	3.1				
	3.2	International financial reporting standards: part I	Microsoft Teams	Teacher evaluation of Students' presentation and general discussion	
	3.3				
4	4.1				
	4.2	International financial reporting standards: part II	Microsoft Teams	Teacher evaluation of Students' presentation and general discussion	
	4.3				
5	5.1				
	5.2	Comparative accounting	Microsoft Teams	Teacher evaluation of Students' presentation and general discussion	
	5.3				
6	6.1				
	6.2	Midterm exam	LMsystem	Midterm exam	
	6.3				
7	7.1				
	7.2	Foreign currency transactions and translation of foreign currency statements	Microsoft Teams	Teacher evaluation of Students' presentation and general discussion	
	7.3				
8	8.1				
	8.2	International taxation	Microsoft Teams	Teacher evaluation of Students' presentation and general discussion	
	8.3				
9	9.1				
	9.2	Strategic accounting issues in multinational corporations	Microsoft Teams	Teacher evaluation of Students' presentation and general discussion	
	9.3				
10	10.1				

	10.2	Corporate international auditing and corporate governance	Microsoft Teams	Teacher evaluation of Students' presentation and general discussion	
	10.3				
11	11.1				
	11.2	International corporate social responsibility	Microsoft Teams	Teacher evaluation of Students' presentation and general discussion	
	11.3				
12	12.1				
	12.2	Selected Papers presentation	Microsoft Teams	Teacher evaluation of Students' presentation and general discussion	
	12.3				
13	13.1				
	13.2	Selected papers presentation	Microsoft Teams	Teacher evaluation of Students' presentation and general discussion	
	13.3				
14	14.1				
	14.2	General review and discussion	Microsoft Teams		
	14.3				
15	15.1				
	15.2	Final exam	LMsystem	Final exam	
	15.3				

- Teaching methods include: Synchronous lecturing/meeting; Asynchronous lecturing/meeting
- Evaluation methods include: Homework, Quiz, Exam, pre-lab quiz...etc

23 Evaluation Methods:

Opportunities to demonstrate achievement of the ILOs are provided through the following assessment methods and requirements:

*Evaluation Activity	Mark	Topic(s)	Period (Week)	Platform
Chapter presentations and discussion	5%	All covered chapters	Continues	
Selected Paper presentation and discussion	5%		Continuous	
Midterm exam	30%	Chapters 1-5	7 th week	
Proposal writing and discussion	10%		After 10 th week	
Participation	10%		continuous	
Final exam	40	All covered chapters	15 th week	

24 Course Requirements (e.g: students should have a computer, internet connection, webcam, account on a specific software/platform...etc):

25 Course Policies:

A- Attendance policies:

B- Absences from exams and submitting assignments on time:

C- Health and safety procedures:

D- Honesty policy regarding cheating, plagiarism, misbehavior:

E- Grading policy:

F- Available university services that support achievement in the course:

26 References:

A- Required book(s), assigned reading and audio-visuals:

Textbook(s) Doupanik, T. and Perera, H., International Accounting, Fourth Ed., 2015, McGraw –Hill NY, NY

B- Recommended books, materials and media:

A selected paper on each subject of the course is summarized and discussed each class

27 Additional information:

Name of Course Coordinator: **Dr. Mansour Saaydah**-----Signature:----- Date: -----

Head of Curriculum Committee/Department: ----- Signature: -----

Head of Department: **Dr. Hala Zaidan**----- Signature: -----

Head of Curriculum Committee/Faculty: ----- Signature: -----

Dean: ----- Signature: -----