

Eastern Oregon University Course Syllabus

Number of Course:

ACCT 390

Name of Course:

International Accounting

Catalog Description:

This course provides a survey of international accounting topics, including international financial reporting standards (IFRS), comparative accounting between US GAAP and IFRS, foreign currency translation, comparison of financial statements utilizing different accounting standards, international transfer pricing, and international taxation issues.

Credit Hours:

4

Required Texts or Suggested Materials:

Link to the EOU Bookstore: [Eastern Oregon University Bookstore \(opens in new tab\)](#)

Prerequisites:

ACCT 211, 383, 384, and 385

Learning Outcomes:**After you complete this course, you should be able to:**

1. Compare and contrast various accounting standards, with emphasis on US GAAP and IFRS
2. Analyze the effects on financial statements based upon whether GAAP or IFRS is utilized
3. Analyze the impact of foreign currency translations on a multinational corporation
4. Appraise policies related to issues in international reporting by multinational corporations, including international transfer pricing and international tax issues

Course Requirements:

You will be required to turn in assignments, quizzes, and exams on the materials we cover.

Schedule of Assignments and Quizzes:

Chapter assignments, quizzes and exams for this course will be taken exclusively through Connect, which can be accessed through the Modules section of Canvas. We will cover a chapter per week, and each assignment and quiz will be due on Sunday at the end of the week by 11:59 p.m. Pacific time.

Grading Policies:

Your course grade will depend on the overall average received on exams, assignments and quizzes. Letter grades will be assigned based on the percentage of total points earned.

- 10 Assignments @ 50 points each = 500 pts.
- 10 Quizzes @ 50 points each = 500 pts.
- 3 Exams @ 150 points each = 450 pts.
- TOTAL = 1450 pts.

Grading will be according to the following scale.

Grade Letter:	Percentage:
A	94 – 100
A-	90 – 93
B+	86 – 89
B	83 – 85
B-	80 – 82
C+	76 – 79
C	73 – 75
C-	70 – 72
D	60 – 69
F	<60

Means of Assessment:

Learning Outcome	Means of Assessment
Understand the differences between accounting principles and standards underlying financial accounting from various countries, with emphasis on GAAP and IFRS.	Homework, Case Studies & Exams
Understand the effects on financial statements based upon whether GAAP or IFRS is utilized.	Homework, Case Studies & Exams
Understand and analyze the impact of foreign currency translations on a multinational corporation	Homework, Case Studies & Exams
Understand the policies related to issues in international reporting by multinational corporations, including international transfer pricing and international tax issues	Homework, Case Studies & Exams

Brief Outline of Course:

We will cover a chapter each week in the assigned text, and the assignments, quizzes and exams will be based upon those chapters.

General Education Category and Outcomes:

[Insert text here if GEC course]

University Writing Requirement Outcomes:

[Insert text here if UWR]

Writing Center Statement:

The EOU Writing Center provides a place — physical or virtual — where every EOU student can find an interested, responsive reader. Writing tutorials are free of charge for EOU undergraduate and graduate students and are available for writing at any course level and for writing resumes, job letters, and graduate applications. For drop-in hours or to schedule in-person, synchronous online, or asynchronous online tutoring, please visit the EOU Writing Center: [Writing Center – Eastern Oregon University \(opens in new tab\)](#).

Classroom Decorum:

[Insert text here]

Academic Misconduct Policy:

Eastern Oregon University places a high value upon the integrity of its student scholars. Any student found responsible for an act of academic misconduct (including but not limited to cheating, unauthorized collaboration, fabrication, facilitation, plagiarism or tampering) may be subject to having his or her grade reduced in the course in question, being placed on probation or suspended from the University, or a combination of these.

Accommodations/Students with Disabilities Policy:

Any student who feels they may need accommodation for any type of disability must contact the Disability Services Office in Loso Hall, Room 233. Phone: 541-962-3081.

Disclaimer:

This standard syllabus provides only general information on the course. For those enrolled in the course a detailed syllabus will be provided by the Instructor at the beginning of the term. Please keep in mind that not all courses are offered every year.

Syllabus Prepared By:

Business Faculty

Date:

09/09/2019