Notre Dame de Namur University
BUS2222 International Accounting
Spring 2015

Instructor: Hamid R. Azad Ph.D., CPA, CMA
Office: Ralston Annex Room 5
Phone: (650)508-3598
E-mail Address: hazad@ndnu.edu
Office Hours: T, R 7:00-8:00am, W 4:00pm-5:50Pm, Other Times by appointment
Class Time/Day: TR 9:25am-10:40am (1/15-5/8)
Credit Hours: 3 credit hours
Prerequisite: Intermediate Accounting II BUS 2204

Course Description:

This course introduces and examines accounting issues related to international business activities. It will provide students with a basic understanding of International Financial Reporting Standards (IFRS) and use the differences between IFRS and US GAAP to better understand both set of standards.

Core Learning Outcome:

After completion of this course the student should be able to:

- Understand the international operations and how it affects accounting and business activities.
- Explain market changes related to foreign currency translation and exchange gains and losses.
- Compare and contrast IFRS and US GAAP and use them in different situations.
- Become familiar with international auditing and Taxation.

Class Assessment:

<table>
<thead>
<tr>
<th>Component</th>
<th>Points</th>
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<tbody>
<tr>
<td>Quizzes</td>
<td>110</td>
</tr>
<tr>
<td>Tests</td>
<td>100</td>
</tr>
<tr>
<td>Country project and presentation</td>
<td>40</td>
</tr>
<tr>
<td>Attendance and Class participation</td>
<td>15</td>
</tr>
<tr>
<td>Homework Assignments</td>
<td>35</td>
</tr>
<tr>
<td>Total</td>
<td>300</td>
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</table>
- Students are expected to attend all classes prepared and participate in class discussions. The students will be deducted one point off from the attendance score if the student did not seek instructor’s prior approval for the absence. If a student misses more than four classes during the semester, s/he will be assigned a grade of zero for the class attendance part of the grade. **Please be on time for classes.**

- If a student is not able to take the test or quizzes as scheduled, the instructor must be contacted before the test date and make prior arrangements concerning the exam. **No make-up test** will be granted unless you have received prior approval.

- Late submission of the project, paper, and the assignments are not accepted.

- It is the instructor’s policy to re-collect all exams and quizzes after classroom review. Exams and quizzes will be kept in the instructor’s office and can be reviewed by students during the semester by appointment.

**Grading:**

Total points possible for the course is 300 and the following scale will be used to assign your course grade:

<table>
<thead>
<tr>
<th>Percentage Range</th>
<th>Grade</th>
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<tbody>
<tr>
<td>93% – 100%</td>
<td>A</td>
</tr>
<tr>
<td>90% - Less than 93%</td>
<td>A-</td>
</tr>
<tr>
<td>87% - Less than 90%</td>
<td>B+</td>
</tr>
<tr>
<td>83% - Less than 87%</td>
<td>B</td>
</tr>
<tr>
<td>80% - Less than 83%</td>
<td>B-</td>
</tr>
<tr>
<td>77% - Less than 80%</td>
<td>C+</td>
</tr>
<tr>
<td>73% - Less than 77%</td>
<td>C</td>
</tr>
<tr>
<td>70% - Less than 73%</td>
<td>C-</td>
</tr>
<tr>
<td>67% - Less than 70%</td>
<td>D+</td>
</tr>
<tr>
<td>63% - Less than 67%</td>
<td>D</td>
</tr>
<tr>
<td>60% - Less than 63%</td>
<td>D-</td>
</tr>
<tr>
<td>Less than60%</td>
<td>F</td>
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**Academic Honesty:**

Academic honesty is a cornerstone of our values at NDNU. If any words or ideas used in an assignment submission do not represent your original words or ideas, you must site all relevant sources and make clear the extent to which such sources were used. Words or ideas that require citation include, but are not limited to, all hard copy or electronic publications, whether copyrighted or not, and all verbal or visual communication when the content or such communication clearly originates from an identifiable source. Consult the NDNU student handbook regarding consequences of misrepresenting your work.

**Privacy and confidentiality:**

One of the highlights of the NDNU academic experience is that students often use real-world examples from their organizations in class discussions and in their written work. However, it is imperative that students not share information that is confidential, Privileged, or propriety in nature. Students must be mindful of any contracts they have agreed to with their companies.

**Learning and Other Disabilities:**

If you have a learning disability or other circumstances that requires accommodations in this class, you must bring it to the attention of program for academic support and services (PASS) to arrange for possible accommodations (650-5083)
Course Evaluation/Teaching Effectiveness Surveys:

Teaching effectiveness surveys (course evaluations) will be available on line through campus portal from Monday April 27 to Friday May 15. Your feedback regarding courses and faculty is very important to Notre Dame de Namur University, to your faculty, and to me as the instructor for this course. Your feedback helps us review and improve their teaching, helps departments/programs review and improve program content, and is used by the university in making decisions about tenure, promotion, and hiring decisions for part-time faculty.

Directions: To access, please enable pop-ups in your browser (uncheck pop-up blocker), then in campus portal look for the “You have an active survey” link in the left sidebar. Click that link to open the course Evaluation Survey page, which has a link to a survey for each course in which you are enrolled. Your feedback is very important! Please complete your evaluations for all your courses promptly. Remember: Your responses are anonymous.

Instructor Background:

I joined the School of Business and Management faculty at NDNU in 2008.

I started my teaching career at York College of Pennsylvania after completion of my Ph. D. degree. I taught a variety of accounting, economics, and statistics courses at the graduate and undergraduate levels for 20 years as a full time tenured faculty. During the same period I also taught graduate accounting courses at Millersville University and Loyola College.

As CMA director of the Institute of Management Accountants (IMA) -York Chapter for over a decade, I established CMA review courses to prepare interested accountants to successfully complete the examination part of the Certified Management Accountant (CMA) toward fulfillment of the CMA certification requirements.

I have worked in public accounting in the areas of tax and auditing. I became licensed as a Certified Public Accountant (CPA) in 1993, became a Certified Management Accountant (CMA) in 1994, and received Certified Global Management Accountant (CGMA) designation in 2011.

In addition to my teaching, I have been in accounting practice for the past 25 years advising clients in accounting and tax issues. I have also been involved in international consulting with the World Bank projects on corporate governance in East Asia.

Tentative Schedule:

<table>
<thead>
<tr>
<th>Date</th>
<th>Topic</th>
<th>Questions/Exercises</th>
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</table>
| January 15    | Introduction  
Chapter 1: An Introduction to International Accounting |                         |
| January 19-23 | Chapter 1  
Chapter 2: Worldwide Accounting Diversity | Questions:1-10  
Exercises: 4, 5, 7       |
| January 26-30 | Chapter 2:                                      | Questions:2, 7, 10  
Exercises: 4, 6          |
<table>
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<tr>
<th>Date</th>
<th>Activity Details</th>
<th>Note</th>
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| February 2-6 | Quiz # 1 on Chapter 1 and 2  
Exercises: 2-4, 7 |
| February 9-13 | Quiz # 1 on chapters 1 and 2  
Chapter 3: International Convergence of Financial Reporting |      |
| February 15-20 | Quiz # 2 on chapter 3  
Exercises: 13-15, 18, 19, 21 |
| February 23-27 | Chapter 4: |      |
| March 2-6    | Chapter 4  
Quiz # 3 on chapter 4  
Exercises: 14, 15, 16, 21 |
| March 9-13   | Spring Break |      |
| March 16-20  | Test # 1 on chapters 1, 2, 3, 4, and 5  
Chapter 6: Comparative Accounting | Exercises: TBA |
| March 23-27  | Chapter 6  
Quiz # 4 on chapter  
Call to Action Day |      |
| March 26     | Chapter 6  
Quiz # 4 on chapter |      |
| March 30-April 3 | Chapter 7: Foreign Currency Translations and Hedging Foreign Exchange Risk | Exercises: TBA |
| April 6-10   | Chapter 7  
Chapter 8  
Quiz # 5 on chapter 7 |      |
| April 13-17  | Chapter 8: Translation of foreign currency financial statements | Exercises: TBA |
| April 20-24  | Chapter 8 |      |
| April 27-May 1 | Chapter 8  
Review Chapters 6, 7, 8 |      |
| May 4-8      | Test # 2 on Chapters |      |

**NOTE:** This course syllabus and schedule are subject to change in the event of extenuating circumstances.  
Revised 12/18/2014