



**COURSE TITLE: International Accounting**  
**COURSE NUMBER 315**  
**Winter 2016 CRN 10110**

**INSTRUCTOR:** Marian Muir, CPA, CGA  
**E-MAIL:** marian.muir@unbc.ca  
**OFFICE LOCATION:** 10-4512  
**OFFICE HOURS:** Wednesday: 10 – 11:30 1:30-3:30  
 or by appointment; Please email for a time

**TELEPHONE NUMBER:** 960-6695  
**CLASS TIME:** 4:00 – 5:20 pm; Tue. & Thur.  
**CLASS LOCATION:** 10-4520  
**WEBSITE:** Blackboard

**WEBSITE:** Info regarding the School of Business at UNBC can be found at: <http://www.unbc.ca/business>

**Course Description:** International accounting examines the underlying causes of international accounting problems in terms of both internal financial control and external financial reporting. Emphasis is placed on understanding the environmental, social, economic and legal influences which have affected accounting evolution in various countries. The research projects will demonstrate the effects of these influences on the accounting practices of the subject country.

**REQUIRED TEXTS:** International Corporate Reporting: Roberts, Clare; Weetman, Pauline; and Gordon, Paul Pearson Education, ISBN 978-0-273-71473-6

<b>COURSE SCHEDULE: <i>Subject to Change</i></b>		<b>Fall 2010</b>
<b>DATE</b>	<b>TOPIC</b>	<b>READINGS</b>
January 5	Class Introduction/Outline; Global Accounting,	Chapters 1
January 7	Investors & listed companies	Chapter 2
January 12	In the library – research skills	
January 14 <i>Quiz(1-2)</i>	Confidence and Assurance	Chapter 3
January 19	Continued	
January 21 <i>Quiz(3)</i>	Transparency & Disclosure	Chapter 4
January 26	Choices in Global Accounting - Financial Statements	Chapter 5 & notes
<b>January 28, 2016</b>	<b>Midterm #1</b>	Part 1 of text & notes
February 2,	Institutional Influences Accounting rules and Practices	Chapter 6
February 4	Cultural Influences Accounting rules and Practices	Chapter 7
<b>February 8-14</b>	<b>Midterm Break – no classes</b>	
February 16	Cultural Influences Accounting rules and Practices (con'd)	Chapter 7
February 18	Classification of Accounting Systems	Chapter 8
Feb. 23 <i>Quiz(7-8)</i>	Measuring Harmonization & Diversity	Chapter 9
Feb. 25	Continued	
March 1	Developing IASB's Accounting Standards	Chapter 10
March 3	Continued	
March 8	United States	Chapter 11
March 10	Continued	
Mar. 15 <i>Quiz(10-11)</i>	Harmonization across the European Union	Chapters 12
March 17	Continued	
March 22( <i>Paper due</i> )	Global Standard debates	Chapter 13
March 24	(Mar 25 Good Friday, Mar 28 Easter Monday)	
March 29 to April 5	Presentations	
April 7	Review	
TBA	<b>FINAL EXAM (April 13 -- 23)</b>	

Components	Date	Weight
Mid term Exam (1 ½ hours)	January 28, 2016	20%
Presentation/Paper	March 29 or April 5, 2011	15%
Other : Quizzes	TBA	15%
Assignments		10%
Final Exam (3 hours)	TBA	<u>40%</u>
Total		100%

# COMM 315 INTERNATIONAL ACCOUNTING

CRN 10110

Page 2 of 3

**Prerequisite(s)** COMM 210, Financial Accounting, COMM 211, Managerial Accounting (minimum of C-)

**Class Procedure:** The general approach of this course is lecture, exercises, discussions, and writing and presenting a paper. The lectures will emphasize applications of the concepts using end-of-chapter cases and exercises. Reading the assigned chapters in the text before the class will provide the most benefit from the class presentations. The text book and notes will be used in each class.

**Paper:** Students have to write a paper on a particular country that will demonstrate the effects of the environmental, social, economic and legal influences which have affected accounting. The topic and outline of the paper/research have to be approved by the instructor before the students start with their project.

The paper should be no longer than 15 pages. All papers will be presented during the last lectures of the course. Participation of all students will be compulsory.

## PAPER FORMAT:

Adherence to all academic standards and forms is expected. Of particular note are the use of the third person in all assignments; the proper citation of sources (APA 6<sup>th</sup> Ed. (<http://www.unbc.ca/academic-success-centre/writing-resources>.)

- All submissions are to use 12-point font, double-spaced and page numbers are required – their use greatly assists in quickly determining missing pages.

## CONDUCT IN EXAMINATIONS

Students must present appropriate identification upon entering the examination room. Appropriate identification is defined as a UNBC student card and/or some other form of photo identification acceptable to the proctor. The following regulations (Regulation 40 Undergrad Calendar) apply to the conduct of examinations:

- a. Books, papers, or other materials or devices must not be in the possession of the student during an exam except by the express permission of the examiner. No laptop computers, no cell phones, handheld electronic devices or the like may be in possession of the student in the examination room.
- b. No candidate is permitted to enter the examination room more than 30 minutes after the beginning of the examination, or permitted to leave within 30 minutes after the examination has started.
- c. Candidates must not communicate in any way with other candidates in the examination room.
- d. Candidates must not leave their seats, except when granted permission by the proctor.
- e. Candidates must turn in all materials, including rough work, upon leaving the examination room.
- f. Food and beverages other than water are not permitted in the examination room.

## MISSING A MIDTERM OR EXAM

Advance notice must be given when a student is unable to appear for an examination. Only duly authenticated bereavement, illness and legitimate reasons are admissible justifications for absence from a scheduled examination (e.g. Writing an LSAT or CGA exam and there is a time conflict).

## IF YOU HAVE MISSED A FINAL EXAMINATION

Satisfactory explanation, with supporting documentation as appropriate, for any final examination missed must be made by the student or designate to the Office of the Registrar within 48 hours from the time the examination was written.

Within 48 hours of receiving a submission, the Registrar or designate may direct the Program under which the course is offered to arrange the writing of a special examination in the case of an examination which was missed. Normally, for explanations of sickness, a doctor's certification is required. (See Regulation 43. Undergraduate Calendar)

## Grading System See page 38 of the Undergraduate Calendar 2015-2016

<u>Excellent</u>	A+	=	90-100	<u>Satisfactory</u>	C+	=	67-69.9
	A	=	85-89.9		C	=	63-66.9
	A-	=	80-84.9		<u>Marginal</u>	C-	=
<u>Good</u>	B+	=	77-79.9		D+	=	57-59.9
	B	=	73-76.9		D	=	53-56.9
	B-	=	70-72.9		D-	=	50-52.9
				<u>Failure:</u>	F	=	0-49.9

### Plagiarism and Academic Misconduct

It is the student's responsibility to be aware of UNBC's Academic regulations, policies and procedures as described in Section 45 of the Undergraduate Academic Calendar. Please refer to the UNBC website.

<http://www.unbc.ca/calendar/undergraduate/regulations>.

A definition of academic misconduct includes:

Cheating (using unauthorized material, information, or study aids in academic exercise), plagiarism, falsification of records, unauthorized possession of examinations, intimidation and any and all other actions that may improperly affect the evaluation of a student's academic performance or achievement, assisting others in any act, submission of the same work for grades in two courses without permission of the instructor or attempts to engage in such acts.

The regulations on plagiarism apply to all material submitted for a grade: essays, exams, assignments, cases, presentations, quizzes, and practice sets. Any case of suspected academic misconduct will be reported to the campus registrar. If the student is found guilty of academic misconduct there are both grade penalties and disciplinary penalties. Before there is any intention (on your part) or suspicion (on the part of your instructor or your peers) of wrongdoing, please see the instructor to discuss any problems of this nature. If your paper closely resembles a paper from this class or any other class (either written by you or another student, in this semester or any other), this will be considered an infraction of the academic misconduct code.

### Ethical Standards

The following behaviors are considered unethical:

1. Telling the instructor that you "need" a certain grade
2. Asking for extra assignments for the purpose of raising a grade
3. Asking that the grade be raised because it is very close to the next higher grade
4. Asking that the grade be raised because you did very well on one part of the course or grading scheme
5. Asking for a higher grade because you don't like the grading scheme
6. Asking to be allowed to turn in an assignment late - even a few minutes late - because of computer or printer problems or any other reason
7. Asking to be treated better than other students by making an exception to the rules
8. Asking for any other unfair advantage in grading.

### Access Resource Centre

If there are students in this course who, because of a disability, may have a need for special academic accommodations, please feel free to meet with the instructor to review your specific needs or contact the Access Resources Centre located in the Teaching and Learning Centre, Main Floor West Block Room 10-1048 Tel 250-960-5682 or via email [arc@unbc.ca](mailto:arc@unbc.ca) For more information, please visit their website [www.unbc.ca/arc](http://www.unbc.ca/arc)

**Exams** Please see the calendar regarding the details.

**Respect:** Please demonstrate respect to your fellow students who express their thoughts and explore new ideas in the course.

**Academic Advising:** For academic advising please contact the Student Advising Office, RM 7-714, by email: [advising@unbc.ca](mailto:advising@unbc.ca) at 250-960-6340. by email: [advising@unbc.ca](mailto:advising@unbc.ca)

**Learning Skills Centre:** For tutoring online or in person; download handouts on writing, math, and referencing; receive study assistance; and much more, please see the Learning Skills Centre. Their website is [www.unbc.ca/asc](http://www.unbc.ca/asc)  
The Learning Skills Centre is committed to supporting and enhancing student learning and to providing the skills students will need to become life-long learners. Through collaborative partnerships, we offer services and resources that empower students to take responsibility for their own learning. Our students' success is our ultimate measure of accomplishment. This site provides you with access to:

- Free online tutoring
- Downloadable handouts for writing, study skills, math, and presentation skills
- Access to self-assessment sites for learning styles, grammar, math, etc.
- Information about face-to-face tutoring and how to book an appointment
- Special programs and workshops offered through the Centre

**For more information**, please contact the Learning Skills Centre located in the Teaching and Learning Building, Room 10-2584 or via Tel 250-960-6367 Fax 250-960-5425 or via email [lsc@unbc.ca](mailto:lsc@unbc.ca). Their website is [www.unbc.ca/lsc](http://www.unbc.ca/lsc)