

International Accounting

Single subject and programme course

7.5 credits

International Accounting

722G27

Valid from:

Determined by

Date determined
2008-04-16

Main field of study

Business Administration

Course level

First cycle

Advancement level

G2X

Entry requirements

At least two years of undergraduate studies, one of which must be in a discipline relevant to the course.

Intended learning outcomes

After completed the course, the student should be able to:

- describe the major environmental factors that influence national accounting systems and lead to accounting diversity
- describe the influence that culture is thought to have on financial reporting
- discuss harmonization implications emanating from the Norwalk Agreement (FASB/IASB)
- discuss the mechanism in place for regulating accounting and financial reporting in selected countries
- describe potential problems in analyzing foreign financial statements.

Course content

Develop analytical capabilities for dealing with international financial reporting and international accounting policy issues and provide an overview of the institutional structures, which have evolved in response to international accounting issues.

The course consists of six modules each covering a specific topic.

Module 1: Introduction to international accounting

Module 2: International harmonization of financial reporting

Module 3: International financial reporting standards

Module 4: Comparative accounting

Module 5: Analysis of foreign financial statements

Module 6: Strategic accounting issues in multinational corporations.

Teaching and working methods

The course will be organized through a combination of lectures/class discussions, and in-class assignments. In addition to those, the students are expected to study on their own. Language of instruction: English.

Examination

The course content will be examined through mandatory participation in class discussions and team work, and an integrated examination at the end of the course.

Grades

Three-grade scale, U, G, VG

Other information

Planning and implementation of a course must take its starting point in the wording of the syllabus. The course evaluation included in each course must therefore take up the question how well the course agrees with the syllabus. The course is carried out in such a way that both men's and women's experience and knowledge is made visible and developed.

Department

Institutionen för ekonomisk och industriell utveckling