Faculty	Business	Department	Accounting
Course number	0502766	**Course title**	**Advanced International Accounting**
Number of credit hours	3	Pre-requisite/co-requisite	---

Brief course description
Theory and practice-analysis of principles and procedures underlying information systems of international business. Terminology, foreign exchange, government regulations and other problem areas are considered.

	Course goals and learning outcomes
Goal 1	Examine the financial accounting function from an international perspective
Learning outcomes	1.1 Identify the users of financial accounting information and the types of decisions made by global users. 1.2 Describe financial reporting in global setting.
Goal 2	Focus on the flow of information in multiple currencies
Learning outcomes	2.1 Measure and recognize financial data generated by multinational and transnational corporations.
Goal 3	Comply with reporting requirements in the globe
Learning outcomes	3.1 Apply foreign currency standards to translate foreign currency financial statement into local currency.
Textbook	Choi and Meek (2011) International Accounting, 7th ed., Pearson, USA.
Supplementary references	1- Jeter, Debra and Chaney, Paul (2016) Advanced Accounting, 6th ed., International Student Version, Wiley, USA. 2- Intermediate Accounting, By Jerry. J .Weygandt, Donald E. Kieso . Wiley IFRS edition, 2017.

Course timeline				
Week	**Number of hours**	**Course topics**	**Pages (textbook)**	**Notes**
01	**3**	Course Policies and Overview		
02	**3**	Introduction	(C&M): Chapter 1 Group Assignment #1 (Multinational and cross-border operations in Jordan)	
03	**3**	Case Study: E-centavos, Inc. – Raising Capital in Switzerland	(C&M): Chapter 1 Due Date for Group Assignment #1	

04	**3**	Reporting & Disclosure	(C&M): Chapter 5	
05	**3**	Case Study: In the Green	(C&M): Chapter 5	
06	**3**	International Financial Reporting Standards (IFRS)	(C&M): Chapter 8 (J&C): Chapter 11	
07	**3**	Accounting for Foreign Currency Transactions	(J&C): Chapter 12	
08	**3**	Cases & Problem Solving	(J&C): Chapter 12	
09	**3**	**Mid Term Exam (based on material covered)**		
10	**3**	Hedging Foreign Exchange Risk	(J&C): Chapter 12	
11	**3**	Cases & Problem Solving	(J&C): Chapter 12	
12	**3**	Translation of Financial Statements of Foreign Affiliates	(J&C): Chapter 13	
13	**3**	Cases & Problem Solving	(J&C): Chapter 13	
14	**3**	International Financial Statement Analysis	(C&M): Chapter 9	
15	**3**	Review & General Discussion		
16	**3**	**Final Exam (All Material)**		

Theoretical course evaluation methods and weight	Participation = 30% Midterm exam 30% Final exam 40%	**Practical (clinical) course evaluation methods**	Semester students' work = 60% (Reports, research, quizzes, etc.) Final exam = 40%

Approved by head of department	Dr. Abdallah Atieh	**Date of approval**	30/8/2017

Extra information (to be updated every semester by corresponding faculty member)

Name of teacher		Office Number	
Phone number (extension)		Email	_____@zuj.edu.jo
Office hours			

Dr. Mohammed Yassin