



"الريادة والأبداع في الأعمال"
"Entrepreneurship and
Innovation in Business"

جامعة الزيتونة الأردنية
Al-Zaytoonah University of Jordan
كلية الأعمال
Faculty of Business



"عراقة وجودة"
Tradition and
"Quality"

Detailed Course Description - Course Plan Development and Updating Procedures/ Accounting Department QF05/0408-3.0E

Faculty	Business	Department	Accounting
Course number	0502425	Course title	International Accounting
Number of credit hours	3	Pre-requisite/co-requisite	Intermediate Accounting (2)

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	Identify the users of financial accounting information and the types of decisions made by global users.
Learning outcomes	1.1 Providing students with scientific & applied accounting knowledge to enable them to solve all the current accounting issues. 1.2 Providing students with both knowledge and awareness necessary to understand the accounting science and to keep up with its development 1.3 Supporting students capabilities to use creative and critical and analytical thinking skills to solve problems 1.4 Supporting the students ability to apply knowledge and skills in different business functions
Goal 2	Identify and describe financial reporting in global setting.
Learning outcomes	2.1 Providing students with scientific & applied accounting knowledge to enable them to solve all the current accounting issues. 2.2 Providing students with both knowledge and awareness necessary to understand the accounting science and to keep up with its development
Goal 3	Analyze, translate, and report financial data generated by multinational and transnational corporations.
Learning outcomes	3.1 Providing students with scientific & applied accounting knowledge to enable them to solve all the current accounting issues. 3.2 Supporting the students ability to apply knowledge and skills in different business functions
Goal 4	Examine the financial accounting function from an international perspective, focusing on the flow of information in multiple currencies, complying with reporting requirements in the globe.
Learning outcomes	4.1 Providing students with both knowledge and awareness necessary to understand the accounting science and to keep up with its development 4.2 Supporting student understanding of ethical, organizational and social responsibilities
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.



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Course timeline				
Week	Number of hours	Course topics	Pages (textbook)	Notes
01	3	The concept of international accounting		
02	3	Exchange Rates		
03	3	Foreign Operations		
04	3	Foreign Operations		
05	3	Export and import operations		
06	3	Review + First Exam: 20%		
07	3	Future exchange contracts		
08	3			
09	3	Translation of financial statements		
10	3	International Remittance Rates		
11	3	International transactions		
12	3	Review + Second Exam: 20%		
13	3	International Accounting Standards		
14	3	International Accounting Standards		
15	3	International Accounting Standards		
16	3	Review + Final Exam: 50%		

Theoretical course evaluation methods and weight	Participation = 10% First exam 20% Second exam 20% Final exam 50%	Practical (clinical) course evaluation methods	Semester students' work = 50% (Reports, research, quizzes, etc.) Final exam = 50%
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Approved by head of department	Dr. Abdallah Atieh	Date of approval	30/8/2017
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Extra information (to be updated every semester by corresponding faculty member)

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

Dr. Khalifeh Ziadat