



Course Information	
Course Name:	International Accounting
Course ID:	ACT 672
Semester:	Summer 2019
Mode:	Online

Instructor Information	
Instructor:	Ling Lin
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Phone:	(508) 999-8053

Course Description

Course Description:

This course focuses on increasing globalization of business and capital markets, emphasizing the quintessential position of International Accounting as a discipline. More than before, multinational corporations and many of their stakeholders continue to use cross-border financial information in their strategic corporate and investment decision making. International Accounting as a vehicle for international financial reporting has become indispensable in such a global context. Topics in this course, including international harmonization of reporting standards will enhance students' understanding of the dynamics of financial information that crosses national borders.

Prerequisite:

Completion of ACT 500, or approval of the Director of the MBA/MSA Program.

Course Credits:

3

Required Text:

"International Accounting" Publisher: McGraw-Hill
4th edition, ISBN: 978-007-786 220-6

Required Materials:

- Lecture notes, slides, and other postings on the myCourses website.

Course Objectives

Upon successful completion of this course, students will have tools necessary to make informed decisions across a broad range of accounting challenges faced by multinational enterprises. Also, student will learn the ways different countries perceive and interpret certain accounting topics and how to deal with these. Case studies will illustrate specific day-to-day complexities of accounting issues that are encountered in international business operations.

Communication Plan

Expectations for electronic communication

Please use email ***ONLY*** when the subject is of a personal and confidential matter. If the question you ask is of a nature that even one other person in the course could benefit from the answer, post the question in the appropriate discussion board forum.

I check my email daily Monday through Friday during normal business hours only. You can expect a reply from me via email within 24 hours during the work week. You ***may*** get an email reply during the weekend, but that would be an exception not the rule.

- a. Please **use your umassd email account** when sending correspondence by email.
- b. If you send me a message, the subject line should start with your course and semester. Example: “ACT 672 **online S19** – full name – question on first exam.” Please make sure to include “**online**” in the subject line.
- c. Make sure you give me your **full name** in your message. Please don’t make me figure it out according to your email address.

Course work and credit hours

The course work and associated out-of-class work meets the federally mandated course credit hour requirement:

Credit Hour Definition: A credit hour is an amount of work represented in intended learning outcomes and verified by evidence of student achievement that is an institutionally established equivalency that reasonably approximates not less than:

One hour of classroom or direct faculty instruction and a minimum of two hours of out-of-class student work each week for approximately fifteen weeks [includes exam week] for one semester or the equivalent amount of work over a different amount of time.

Substantive participation should:

- Add value to the discussion and avoid simply repeating, agreeing with, or answering yes or no to peer’s comments
- Challenge comments in class, including those of the facilitator
- Ask insightful questions
- Answer other people’s questions
- Exemplify the point with real-life events, when possible
- Make comments that are relevant to the course content and objectives

Things to keep in mind as you write discussion posts and communicate with other students:

- Share an experience that is related to the discussion. Comment on other participants' experiences that are related to the course.
- Ask others questions about their ideas and experiences that are related to the course
- Challenge a point that another participant made in a respectful manner. Offer a different perspective on an idea that is being discussed
- Give insights gained from readings that were assigned for the week. If you need more information, ask the participants a question about the week's reading
- Discuss a work issue that is related to the course or discussion and ask for feedback
- Relate how you have applied what you have read, learned or discussed regarding the course to your personal and professional life
- Share another resource such as Web links, books, etc. that you have used to answer other participants' questions or as you explore the topics of the course (as it is a violation of copyright law to copy the actual page)

Methods of Instruction

Evaluation and Grading Breakdown:

- **Three examinations: (24% + 24% + 24%) 72%**
- **Homework: 13%**
- **Participation/discussion forum 5%**
- **Quizzes: 10%**
- **Total: 100%**

Three examinations consist of multiple-choice questions and comprehensive problems. Quizzes are made of multiple-choice questions. Please note that all of exams, quizzes, and homework are conducted at myCourses website. Quizzes are made of multiple-choice questions and conducted at the myCourses website. Only the best two of three quizzes will be counted in your final grade.

Letter grades	Percentage	Letter	Percentage
A	93 and up	C	76.99-73
A-	92.99-90	C-	72.99-70
B+	89.99-87	D+	69.99-67
B	86.99-83	D	66.99-63
B-	82.99-80	D-	62.99-60
C+	79.99-77	F	<60

Late Assignments:

Late homework policy. If you turn in your homework one business day late, you will lose 25 out of 100 points. If you turn in your homework two business days late, you will lose 50 out of 100 points. After two business days, late homework will not be accepted.

Grade appeals: All grade appeals (regarding exam, quiz, homework, or discussion/participation) must be submitted to the instructor in writing no later than one business day after the grade is posted online at the myCourse website. The student should clearly describe in detail what the concerns are, state how many points should be added to the grade, and provide justification for the grade change. Given the comprehensive nature of the exams and assignments in this course, in the case of regrading, the entire exam or assignment will be regraded, not just the item(s) in question. The student will receive the grade of the regraded exam or assignment rather than the original grade (note the score on the

regrade may be higher or lower than the original grade).

Attendance Policy

You are expected to participate in online discussion by the specified deadline. This is counted as participation credit.

Incomplete Policy

According to the university catalogue, an incomplete may be given only in exceptional circumstances at the instructor's discretion. The student must be passing at the time of the request or be sufficiently close to passing. If the work is not completed within one year of the recording of the incomplete grade, the grade will become an F(I). The incomplete policy for this course is that at least 70% of the course must be already completed and an exceptional circumstance (i.e. medical issue) must exist. If you feel you require an incomplete for an exceptional reason, you need to email me and state your reasons for the incomplete in writing. We will then decide on a course of action.

Course Conduct

UMass Dartmouth policies regarding equal opportunity, discrimination, harassment, and sexual violence apply to all learning environments wherever they are located and from wherever they are taught. This applies to all UE face-to-face, off campus, blended, and online courses. Please see the Office of Diversity, Equity & Inclusion brochure for information at <http://www.umassd.edu/studentaffairs/departments/studentconductanddisputeresolution/studentcodeofconduct/>.

Student Academic Integrity Policy

All UMass Dartmouth students are expected to maintain high standards of academic integrity and scholarly practice. The University does not tolerate academic dishonesty of any variety, whether as a result of a failure to understand required academic and scholarly procedure or as an act of intentional dishonesty.

A student found responsible of academic dishonesty is subject to severe disciplinary action which may include dismissal from the University. The procedure for responding to incidents of academic dishonesty may be found in Section III of this document. You may also refer to the Student Handbook for information about the judicial process.

A high standard of academic integrity promotes the pursuit of truth and learning and respect for the intellectual accomplishments of others. These are values that are fundamental to the mission of this University. Such values are undermined by academic dishonesty.

Academic freedom is a fundamental right in any institution of higher learning. Honesty and integrity are necessary preconditions of this freedom. Academic integrity requires that all academic work be wholly the product of an identified individual or individuals. Joint efforts are legitimate only when the assistance of others is explicitly acknowledged and deemed appropriate by the instructor of the course. Ethical conduct is the obligation of every member of the University community, and breaches of academic integrity constitute serious offenses.

Maintenance of the standards of academic integrity and the successful administration of this policy depend on the mutual cooperation of faculty and students.

Faculty cooperation is essential for successful application of the procedures defined by this Academic Integrity Policy. Faculty members promote academic integrity by making clear on their syllabi their expectations concerning homework

assignments, collaborative student efforts, research papers, examinations, computer-based infractions, and the like. Efforts should be made to detect and to prevent cheating and plagiarism in all academic assignments. If faculty members have evidence of academic dishonesty, they are expected to report such evidence promptly.

Students must assume responsibility for maintaining honesty in all work submitted for credit and in any other work designated by the instructor of the course. Students are also expected to report incidents of academic dishonesty to the instructor or dean of the instructional unit.

The intent of this policy is to make clear the standards of academic integrity at UMass Dartmouth.

*For additional information on violations, infractions, and consequences visit the UMass Dartmouth Student Academic Integrity Policy at the link below.

<http://www.umassd.edu/studentaffairs/studenthandbookintroduction/studentconductpolicies/academicintegritypolicy>

Center for Access and Success

In accordance with University policy, if you have a documented disability and require accommodations to obtain equal access in this course, please meet with the instructor at the beginning of the semester and provide the appropriate paperwork from the [Center for Access and Success](#). The necessary paperwork is obtained when you bring proper documentation to the Center, which is located in Liberal Arts, Room 016; phone: 508.999.8711.

Resources for UMass Dartmouth Students

Tutoring

If you are having difficulty with the class please:

- Contact me directly using the contact information listed at the top of this document.
- Contact the Academic Resource Center (ARC) for support:
 - Academic Resource Center, Liberal Arts - Room 7
 - Phone: 508.999.8708, Fax: 508.910.6404
- For help with writing assignments you can also make use of online writing tutoring.
 - eTutoring can be accessed at [this link](#) or by clicking the "Online Tutoring" link at the top of the myCourses Dashboard.

Technical Help

Technical support for myCourses is available 24/7:

- Students can email myCoursesHelp@umassd.edu or call the Student Help desk at **508-999-8505** during normal business hours. (Mon-Fri 9:00 a.m.-5:00 p.m. EST)
- During off-hours, weekends, and holidays, technical assistance is available for students at <http://umd.echelp.org/>.

Support information for all other UMass Dartmouth technologies can be found here:

<http://www.umassd.edu/extension/technicalresources/>

Standard Policies

Please click on the link below for standard policies which ought to be part of every syllabus:

https://www.umassd.edu/media/umassdartmouth/provost/omnibus_language_for_syllabi_-_jan_11_2019.pdf

The link above covers many important policies, for example, policies on academic integrity, course withdrawal, incompletes, grade appeal process, and accommodation for documented disabilities.

Syllabus Change

This syllabus is a guide and every attempt is made to provide an accurate overview of the course. However, circumstances and events may make it necessary for the instructor to modify the syllabus during the semester and may depend, in part, on the progress, needs, and experiences of the students. Changes to the syllabus will be made with advance notice.

Course Schedule

Session	Topic	Chapter	Homework
July 16	Introduction	Chap. 1	Ex 1, 2, 6
July 17	Worldwide Accounting Diversity	Chap. 2	Ex 1, 4, 7
July 18	International Convergence of Financial Reporting	Chap. 3	Ex 1, 2, 15
July 23	International Financial Reporting Standards: Parts I & II	Chap. 4&5	Ex 1,2,6,14,39
July 24	Exam I	Chap. 1-5	
July 30	Comparative Accounting	Chap. 6	TBA
July 31	Foreign Currency Translations and Hedging Foreign Exchange Risk	Chap. 7	Case Study
Aug 6	Translation of Foreign Currency Financial Statements	Chap. 8	TBA
Aug 7	Exam II	Chap. 6-8	
Aug 8	Additional Financial Reporting Issues	Chap. 9	TBA
Aug 13	Analysis of Foreign Financial Statement	Chap. 10	Case Study
Aug 14	International Taxation	Chap. 11	TBA
Aug 15	Exam III	Chap. 9-11	

RETENTION POLICY

Any exam or homework that you submitted will be retained by me until **August 31, 2019**.