



Course Specifications

Course Title:	International Accounting
Course Code:	ACCT 1440
Program:	Bachelor in Accounting
Department:	Accounting (ACCT)
College:	College of Business Administration
Institution:	Dar Al Uloom University

Table of Contents

A. Course Identification	3
B. Course Objectives and Learning Outcomes	3
1. Course Description	3
2. Course Main Objective.....	3
3. Course Learning Outcomes	4
C. Course Content	4
D. Teaching and Assessment	5
1. Alignment of Course Learning Outcomes with Teaching Strategies and Assessment Methods	5
2. Assessment Tasks for Students	6
E. Student Academic Counseling and Support	6
F. Learning Resources and Facilities	6
1. Learning Resources	6
2. Facilities Required.....	7
G. Course Quality Evaluation	7
H. Specification Approval Data	7

A. Course Identification

1. Credit hours:
2. Course type
a. University <input type="checkbox"/> College <input type="checkbox"/> Department <input checked="" type="checkbox"/> Others <input type="checkbox"/>
b. Required <input type="checkbox"/> Elective <input checked="" type="checkbox"/>
3. Level/year at which this course is offered: Eighth Level / Fourth Year
4. Pre-requisites for this course (if any): ACCT1321
5. Co-requisites for this course (if any): Nil

6. Mode of Instruction (mark all that apply)

No	Mode of Instruction	Contact Hours	Percentage
1	Traditional classroom	45	100%
2	Blended		
3	E-learning		
4	Distance learning		
5	Other		

7. Contact Hours (based on academic semester)

No	Activity	Contact Hours
1	Lecture	45
2	Laboratory/Studio	
3	Tutorial	
4	Others (specify)	
	Total	45

B. Course Objectives and Learning Outcomes

<p>1. Course Description</p> <p>This course focuses on knowledge of accounting requirements, practices and influence of environmental factors on international accounting. The course examines managerial and financial accounting function from an international perspective. Topics include the flow of financial information in multiple currencies, complying with reporting requirements in the Kingdom of Saudi Arabia, international convergence of financial reporting, International Financial Reporting Standards, foreign currency transactions and hedging foreign exchange risk, translation of foreign currency financial statements, and other financial reporting issues.</p>
<p>2. Course Main Objective</p> <ol style="list-style-type: none"> 1. The environmental, cultural and business issues that affect the development of accounting standards around the world. 2. Accounting issues including currency translations and external reporting for multinational enterprises. 3. Financial statement analysis for foreign and multinational corporations. 4. Adoption and implementation of the IFRS.

3. Course Learning Outcomes

CLOs		Aligned PLOs
1	Knowledge and Understanding	
1.1	Understand the accounting issues confronted by companies involved in international business.	K 1
1.2	Demonstrate advanced knowledge and understanding of rules and regulations issued by international accounting organizations (most notably IFRS issued by IASB).	K 3
2	Skills	
2.1	Apply International Financial Reporting Standards related to international transactions.	S 1
2.2	Prepare and analyse financial statements for international business organizations.	S 1
2.3	Acquire analytical skills through the application of theoretical concepts on a variety of practical situations.	S 2
2.4	Apply research skills into an international accounting related business problem.	S 4
2.5	Demonstrate written and oral communication skills appropriate for accounting and business situations.	S 5
3	Values	
3.1	Ensure the adoption of ethical considerations and integrity in the execution of group work and in other assessment processes.	V 1
3.2	Keep up to date with changes in International Financial Reporting Standards.	V 2
3.3	Demonstrate ability to work in group projects and assignments.	V 3

C. Course Content

No	List of Topics	Contact Hours
1	Introduction to International Accounting	6
2	International Convergence of Financial reporting	6
3	International Financial Reporting Standards	9
4	Accounting for Foreign Currency Transactions	6
5	Translation of Foreign currency financial statements	6
6	Analysis of Foreign Financial Statements	6
7	Recent trends in international accounting	6
Total		45

D. Teaching and Assessment

1. Alignment of Course Learning Outcomes with Teaching Strategies and Assessment Methods

Code	Course Learning Outcomes	Teaching Strategies	Assessment Methods
1.0	Knowledge and Understanding		
1.1	Understand the accounting issues confronted by companies involved in international business.	Direct Indirect	Quizzes Exams Assignments
1.2	Demonstrate advanced knowledge and understanding of rules and regulations issued by international accounting organizations (most notably IFRS issued by IASB).		
2.0	Skills		
2.1	Apply International Financial Reporting Standards related to international transactions.	Direct Indirect	Quizzes Exams Assignments Projects
2.2	Prepare and analyse financial statements for international business organizations.		
2.3	Acquire analytical skills through the application of theoretical concepts on a variety of practical situations.		
2.4	Apply research skills into an international accounting related business problem.		
2.5	Demonstrate written and oral communication skills appropriate for accounting and business situations.		
3.0	Values		
3.1	Ensure the adoption of ethical considerations and integrity in the execution of group work and in other assessment processes.	Interactive	HomeWorks Group work Projects
3.2	Keep up to date with changes in International Financial Reporting Standards.		
3.3	Demonstrate ability to work in group projects and assignments.		

2. Assessment Tasks for Students

#	Assessment task*	Week Due	Percentage of Total Assessment Score
1	Quiz	4 & 12	10 %
2	HomeWorks / Assignments / Projects	6 & 10	10 %
3	Attendance and Participation	Continuous	10 %
4	Mid term	8	30 %
5	Final Exam	15	40 %
Total			100 %

*Assessment task (i.e., written test, oral test, oral presentation, group project, essay, etc.)

E. Student Academic Counseling and Support

Arrangements for availability of faculty and teaching staff for individual student consultations and academic advice:

1. Eight Office hours weekly can be booked through the students' SIS account.
2. Online discussion through the LMS forums and instant messaging.
3. Instructor email available in the course syllabus.
4. Occasional mobile calls or SMS for urgent messages.

F. Learning Resources and Facilities

1. Learning Resources

Required Textbooks	Doupnik, T., Perara, H. (2020). International Accounting. 5th Edition, McGraw-Hill Higher Education. ISBN10: 1259747980 ISBN13: 9781259747984
Essential References Materials	<ul style="list-style-type: none"> • Publications & Reports of SOCPA • International Financial Reporting Standards. • Saudi accounting Standards.
Electronic Materials	<ul style="list-style-type: none"> • Materials available through online resources (McGraw Hill, Cengage ...) • Documents from the Saudi Electronic Library and various websites. • International Journal of Behavior Accounting and Finance • American Journal of Finance and Accounting • International Journal of Accounting • International Journal of Accounting and Finance • International Journal of Accounting Research • Journal of Applied Accounting Research
Other Learning Materials	MS office tools

2. Facilities Required

Item	Resources
Accommodation (Classrooms, laboratories, demonstration rooms/labs, etc.)	Classroom
Technology Resources (AV, data show, Smart Board, software, etc.)	Data show + smart boards
Other Resources (Specify, e.g. if specific laboratory equipment is required, list requirements or attach a list)	Internet access point

G. Course Quality Evaluation

Evaluation Areas/Issues	Evaluators	Evaluation Methods
Effectiveness of teaching and assessment.	Peer reviewer	Direct assessment Classroom observation Indirect assessment Course Evaluation Survey
Achievement of course learning outcomes assessment.	Faculty members	Direct assessment Academic assessment (ILO) Rubrics assessment Indirect assessment Course Evaluation Survey
Quality of learning resources	Students	Indirect assessment Course Evaluation Survey

Evaluation areas (e.g., Effectiveness of teaching and assessment, Extent of achievement of course learning outcomes, Quality of learning resources, etc.)

Evaluators (Students, Faculty, Program Leaders, Peer Reviewer, Others (specify))

Assessment Methods (Direct, Indirect)

H. Specification Approval Data

Council / Committee	ACCT Department Council - COB
Reference No.	2
Date	12/02/2022

