

Master Syllabus

All courses require a syllabus. Syllabi may be photocopied and/or posted on the class Blackboard Companion site. Faculty must review the course syllabus with students on the first day of class.



Keiser University

<u>Course Prefix &Number:</u>	ACG4253
<u>Course Title:</u>	International Financial Reporting
<u>Course Format:</u>	<Face to Face, Hybrid, On-line (select one)>
<u>Credit Hours:</u>	3.0 semester credits.
<u>Course Schedule:</u>	<Days of week, times, locations; also include any required dates outside of the normal meeting time>
<u>Prerequisites:</u>	ACG4201
<u>Co-requisites:</u>	Taken in last semester
<u>Grade requirement:</u>	Grade of "C" or higher
<u>Faculty:</u>	<Name and credentials Phone Email>
<u>Office Hours:</u>	<Days and times, location>
<u>Course Description:</u>	Presents financial reporting concepts, standards, calculations and disclosures with an emphasis on measurement, valuation and presentation related to international accounting standards. Ethical conduct as it relates to international accounting concepts is also covered.

Course Objectives/Outcomes:

Upon completion of ACG4253, the student will:

1. Compare and contrast the difference between current US GAAP and IRFS
2. Identify the process by which international accounting standards are set
3. Create financial statements using international accounting concepts, standards and disclosures
4. Recognize, measure, value, calculate and present financial information with an emphasis on the use of international accounting standards
5. Use professional communication skills in the preparation of documents and presentations that enhance research and problem solving skills
6. Discuss principles of ethical and professional conduct in international reporting

Grading and Evaluation Methods:

Evaluation	Percent of Total Grade	Due Date
Participation (discussions and other in class activities)	15%	<Enter in Dates>
Writing project	15%	
Assignments	20%	
Examinations (including Peregrine Exam-Accounting used for assessment)	30%	
Final Exam	15%	
Post Test	5%	
Total Percentage:	100%	

Grading Scale

Letter Grade	Numeric Grade
A	90.00-100.00%
B	80.00-89.99%
C	70.00-79.99%
D	65.00-69.99%
F	Up to 64.99%

Required Textbook:

Doupnick, T. and Perera, H. (2019). International Accounting 5th ed. New York, NY: Mc-Graw Hill
ISBN: 9781260696219

Recommended Textbook:

None

Other Required Course Material:

Microsoft Office suite, Internet connection, academic accounting access to FASB Accounting Standards

Codification Professional View and Governmental Accounting Research System (GARS), and disk drive to load software and files, and access to PC with windows based operating system as needed

Peregrine Exam-Accounting access code (can be purchased through the bookstore) <enter in specific version: On campus or On-line>
 ISBN 9780000004253 for online (including Latin Division)
 ISBN 9780000014250 for on campus

Topical Outline/Course Assignments/Calendar:

ACBSP -Beyond CPC Coverage
Financial accounting and reporting business organizations
Internal controls and risk assessment
Financial statement analysis
Accounting research and analysis

WEEK ONE	Applicable Due Dates
Course Objectives: 1-6	
ACBSP Coverage: Financial accounting and reporting business organizations, Financial statement analysis, and Accounting research and analysis	
Reading: Chapters 1-3	<enter in specific due dates>
Participation: <ul style="list-style-type: none"> • Discuss PowerPoints, sample problems and other lecture material including interactive presentations and videos • Discuss ethical cases related to weekly material • Discuss how international standards are set • Discuss the impact of certain transactions learned this week on measurement, valuation, presentation of financial statements and how they differ from US GAAP • Present assigned cases to discuss as a class :<enter in specific cases approx 2-3 > 	<enter in specific due dates>

<ul style="list-style-type: none"> Continue to have students use the FASB codification system for research <p>Assignments:</p> <ul style="list-style-type: none"> Complete assigned problems/class assignments, group projects, “real-world” cases/scenarios, etc as follows that relate to course objectives covered this week: <enter in specific problems and/or class assignments approx 28 assignments> <p>Examination:</p> <ul style="list-style-type: none"> Pre test Weekly Quiz <p>Writing Project:</p> <ul style="list-style-type: none"> Assign a 5 page, APA format, on-going writing project discussing the results of a scenario involving difference in US GAAP and IFRS including research using the FASB codification system and presenting results using advanced features of Excel: <enter in specific writing project> Submit part 1 of writing project 	
<p>Evaluations:</p> <ul style="list-style-type: none"> Participation Assignments Pre test Weekly Quiz Writing project 	
WEEK TWO	Applicable Due Dates
<p>Course Objectives: 1,3,4,5,6</p>	
<p>ACBSP Coverage: Financial accounting and reporting business organizations, Financial statement analysis, and Accounting research and analysis</p>	
<p>Reading: Chapters 4-5</p>	<p><enter in specific due dates></p>
<p>Participation:</p> <ul style="list-style-type: none"> Discuss PowerPoints, sample problems and other lecture material including interactive presentations and videos Discuss ethical cases related to weekly material Discuss differences in US GAAP and IFRS regarding the material covered this week Discuss the impact of certain transactions learned this week on measurement, valuation, presentation of financial statements Present assigned cases to discuss as a class :<enter in specific cases approx 2-3 > 	<p><enter in specific due dates></p>

<ul style="list-style-type: none"> Continue to have students use the FASB codification system for research <p>Assignments:</p> <ul style="list-style-type: none"> Complete assigned problems/class assignments, group projects, “real-world” cases/scenarios, etc as follows that relate to course objectives covered this week: <enter in specific problems and/or class assignments approx 28 assignments> <p>Examination:</p> <ul style="list-style-type: none"> Weekly Quiz or midterm <p>Writing Project:</p> <ul style="list-style-type: none"> Continue with assigned 5 page, APA format, on-going writing project discussing the results of a scenario involving difference in US GAAP and IFRS including research using the FASB codification system and presenting results using advanced features of Excel: <enter in specific writing project> Submit part 2 of writing project 	
<p>Evaluations:</p> <ul style="list-style-type: none"> Participation Assignments Weekly Quiz or midterm Writing project 	
<p>WEEK THREE</p>	<p>Applicable Due Dates</p>
<p>Course Objectives: 1,3,4,5,6</p>	
<p>ACBSP Coverage: Financial accounting and reporting business organizations, Financial statement analysis, Internal controls and risk assessment and Accounting research and analysis</p>	
<p>Reading: Chapters 6,10,13</p>	<p><enter in specific due dates></p>
<p>Participation:</p> <ul style="list-style-type: none"> Discuss PowerPoints, sample problems and other lecture material including interactive presentations and videos Discuss ethical cases related to weekly material Discuss differences in US GAAP and IFRS regarding the material covered this week Discuss the impact of certain transactions learned this week on measurement, valuation, presentation of financial statements and internal controls Present assigned cases to discuss as a class : <enter in specific cases approx 2-3 > Continue to have students use the FASB codification system for research 	<p><enter in specific due dates></p>

<p>Assignments:</p> <ul style="list-style-type: none"> • Complete assigned problems/class assignments, group projects, “real-world” cases/scenarios, etc as follows that relate to course objectives covered this week: <enter in specific problems and/or class assignments approx 28 assignments> <p>Examination:</p> <ul style="list-style-type: none"> • Weekly Quiz <p>Writing Project:</p> <ul style="list-style-type: none"> • Completed assigned 5 page, APA format, on-going writing project discussing the results of a scenario involving difference in US GAAP and IFRS including research using the FASB codification system and presenting results using advanced features of Excel: <enter in specific writing project> • Submit part 3 of writing project 	
<p>Evaluations:</p> <ul style="list-style-type: none"> • Participation • Assignments • Weekly Quiz • Writing project 	
WEEK FOUR	Applicable Due Dates
<p>Course Objectives: 1,3,4,5,6</p>	
<p>ACBSP Coverage: Financial accounting and reporting business organizations, Financial statement analysis, Internal controls and risk assessment and Accounting research and analysis</p>	
<p>Reading: Chapters 14-15</p>	<p><enter in specific due dates></p>
<p>Participation:</p> <ul style="list-style-type: none"> • Discuss PowerPoints, sample problems and other lecture material including interactive presentations and videos • Discuss ethical cases related to weekly material • Discuss differences in US GAAP and IFRS regarding the material covered this week • Discuss the impact of certain transactions learned this week on measurement, valuation, presentation of financial statements and internal controls • Present assigned cases to discuss as a class : <enter in specific cases approx 2-3 > • Continue to have students use the FASB codification system for research • Have students complete the graduate exit survey if they have not done so already with student services 	<p><enter in specific due dates></p>

<p>Assignments:</p> <ul style="list-style-type: none"> • Complete assigned problems/class assignments, group projects, “real-world” cases/scenarios, etc as follows that relate to course objectives covered this week: <enter in specific problems and/or class assignments approx 28 assignments> <p>Examination:</p> <ul style="list-style-type: none"> • Post Test • Final Exam • *Peregrine Exam :<verify students are taking the correct version of the exam--online or on campus> <p>Writing Project:</p> <ul style="list-style-type: none"> • Present final project findings to the class for discussion.:<enter in specific requirements> 	
<p>Evaluations:</p> <ul style="list-style-type: none"> • Participation • Assignments • Post test • Final Exam • Peregrine Exam • Writing project presentation 	

Course Guidelines and Policies

Academic Integrity

Students are expected to maintain the highest standards of academic conduct, professional honesty, and personal integrity. Plagiarism, cheating and other misconduct are serious violations and will not be tolerated, and may result in academic penalties, including suspension or dismissal.

Participation

Participation is a basic requirement for an effective learning community. Students’ participation will be assessed and reflected in the participation grade based on the activities completed in class.

Late Assignments

Assignments are due on the day noted per the instructor’s instructions. Late assignments without penalty will be accepted only in cases of emergency. Students should discuss turning in late work directly with the instructor and in advance of the due date whenever possible. Late assignments will not be accepted if the assignment has already been graded and returned to the class.

Civility/Professionalism

This class is a community of learners, which means we will depend upon each other for support and information. In order to learn, we must be open to the views of people different than

ourselves. Please honor the uniqueness of your classmates and appreciate the opportunity we have to learn from one another. Please respect each other's' opinions and refrain from personal attacks or demeaning comments of any kind.

It is of the utmost importance to communicate with courtesy and professionalism. Professional courtesy includes respecting other's opinions, being courteous and respectful, and working together in the spirit of cooperation.

University and Program Policies

Students are expected to abide by the policies set forth in the University Catalog. The University Catalog is available electronically at <http://www.keiseruniversity.edu/catalog/>.

Disability Accommodations:

In compliance with the Americans with Disabilities Act (ADA), students who require reasonable accommodations due to a disability to properly execute coursework must complete the application process and receive approval from the review committee. The first step is to consult with the Campus President or Dean of Academic Affairs.