ACC 5345
International Accounting
Three semester hours.

Introduction and examination of the cross-functional and global approach to integrate functional areas of accounting and analyze the diversities in financial reporting across countries. This course enhances the ability of students to think critically in the global perspectives on accounting, to develop student knowledge, skills, and attitudes to understand the influences of social, political, environmental issues on multinational enterprises to use and transmit accounting information timely for performance evaluation, comparative international analysis of financial statements, and harmonization of various accounting reporting. Prerequisite: ACC 3330 with a grade of “C” or better.

This course covers the topics of currency translation and subsidiary or divisional accounting, including the history of foreign currency translation, methods, foreign currency gains and losses, and accounting for multinational and international accounting organizations.

Approvals:

Signature

Date

Chair

Jacqueline Mayfield

2-10-12