ACCT 435 01W International Accounting

Couse Syllabus spring 2019

Instructor: Shiyou Li, Assistant Professor

Office Location: BA 114

Office Hours: Wednesday 3: 15 – 6:15 BA 11

Monday 3:15 – 6: 15 ELCOP226

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Preferred Form of Communication: the best method for contacting me is via email

COURSE INFORMATION

Textbook Required

International Accounting, 4th edition, ISBN: 9780077862206 McGraw Hill

Course Description

The International Accounting course introduces students to the accounting issues uniquely confronted by companies involved in international business, how accounting is practiced in each and every country around the world, learning about and comparing the differences in financial reporting, taxation, and other accounting practices that exist across countries, and the rules and regulations issued by international organizations – most notably International Financial Reporting Standards (IFRS) issued by International Accounting Standard Board (IASB).

Student Learning Outcomes

1. Students will be able to explain the accounting issues uniquely confronted by companies involved in international business.
2. Students will be able to explain how accounting is practiced in each and every country around the world, learning about and comparing the differences in financial reporting, taxation, and other accounting practices that exist across countries.

3. Students will be able to use the rules and regulations issued by international organizations – most notably International Financial Reporting Standards (IFRS) issued by International Accounting Standard Board (IASB).

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Student Responsibilities:

Complete all assignments in a timely manner
Devote the necessary time outside of class
Read assigned material prior to the class

The above list emphasizes the responsibilities that the student must adhere to so that each student will have the opportunity to excel in this class. I will hold you responsible for a thorough understanding of all of the material presented in the text, and material acquired from the tutorials, and other research and reference sources. You may not gain all of the knowledge you need in this class exclusively from your textbooks. I will expect you to use your research and information acquisition skills to obtain any knowledge or information that is not specifically presented. A good reference is an online Financial Accounting textbook that can be accessed using the following URL www.principlesofaccounting.com.

Assessment and Grading

Course grades will be based upon three exams (100 points each) and three quizzes (33, 33 and 34 points). Grades for the course will be determined by converting each student's points out of a possible 400 into a percentage and then applying the following ranges:

A = 90%-100%

B = 80%-89%

C = 70%-79%

D = 60%-69%

F = 59% or Below

TECHNOLOGY REQUIREMENTS

Browser support

D2L is committed to performing key application testing when new browser versions are released. New and updated functionality is also tested against the latest version of supported browsers. However, due to the frequency of some browser releases, D2L cannot guarantee that each browser version will perform as expected. If you encounter any issues with any of the browser versions listed in the tables below, contact D2L Support, who will determine the best course of action for resolution. Reported issues are prioritized by supported browsers and then maintenance browsers.

Supported browsers are the latest or most recent browser versions that are tested against new versions of D2L products. Customers can report problems and receive support for issues. For an optimal experience, D2L recommends using supported browsers with D2L products.

Maintenance browsers are older browser versions that are not tested extensively against new versions of D2L products. Customers can still report problems and receive support for critical issues; however, D2L does not guarantee all issues will be addressed. A maintenance browser becomes officially unsupported after one year.

Note the following:

- Ensure that your browser has JavaScript and Cookies enabled.
- For desktop systems, you must have Adobe Flash Player 10.1 or greater.
- The Brightspace Support features are now optimized for production environments when using the Google Chrome browser, Apple Safari browser, Microsoft Edge browser, Microsoft Internet Explorer browser, and Mozilla Firefox browsers.

Desktop Support

Browser	Supported Browser Version(s)	Maintenance Browser Version(s)
Microsoft® Edge	Latest	N/A
Microsoft® Internet Explorer®	N/A	11
Mozilla® Firefox®	Latest, ESR	N/A
Google® Chrome™	Latest	N/A
Apple® Safari®	Latest	N/A

Tablet and Mobile Support

Device	Operating System	Browser	Supported Browser Version(s)
Android™	Android 4.4+	Chrome	Latest
Apple	iOS®	Safari, Chrome	The current major version of iOS (the latest minor or **point** release of that major version) and the previous major version of iOS (the latest minor or **point** release of that major version). For example, as of June 7, 2017, D2Lsupports iOS 10.3.2 and iOS 9.3.5, but not iOS 10.2.1, 9.0.2, or any other version. Chrome: Latest version for the iOS browser.

Device	Operating System	Browser	Supported Browser Version(s)
Windows	Windows 10	Edge, Chrome, Firefox	Latest of all browsers, and Firefox ESR.

- You will need regular access to a computer with a broadband Internet connection. The minimum computer requirements are:
    - 512 MB of RAM, 1 GB or more preferred
    - Broadband connection required courses are heavily video intensive
    - Video display capable of high-color 16-bit display 1024 x 768 or higher resolution

- You must have a:
    - Sound card, which is usually integrated into your desktop or laptop computer
    - Speakers or headphones.
    - *For courses utilizing video-conferencing tools and/or an online proctoring solution, a webcam and microphone are required.

- Both versions of Java (32 bit and 64 bit) must be installed and up to date on your machine. At a minimum Java 7, update 51, is required to support the learning management system. The most current version of Java can be downloaded at: JAVA web site http://www.java.com/en/download/manual.jsp

- Current anti-virus software must be installed and kept up to date.

Running the browser check will ensure your internet browser is supported.

Pop-ups are allowed.

JavaScript is enabled.

Cookies are enabled.

- You will need some additional free software (plug-ins) for enhanced web browsing. Ensure that you download the free versions of the following software:

- Adobe Reader https://get.adobe.com/reader/
- Adobe Flash Player *(version 17 or later)* https://get.adobe.com/flashplayer/
- Adobe Shockwave Player https://get.adobe.com/shockwave/
- Apple Quick Time http://www.apple.com/quicktime/download/

- At a minimum, you must have Microsoft Office 2013, 2010, 2007 or Open Office. Microsoft Office is the standard office productivity software utilized by faculty, students, and staff. Microsoft Word is the standard word processing software, Microsoft Excel is the standard spreadsheet software, and Microsoft PowerPoint is the standard presentation software. Copying and pasting, along with attaching/uploading documents for assignment submission, will also be required. If you do not have Microsoft Office, you can check with the bookstore to see if they have any student copies.

ACCESS AND NAVIGATION

You will need your campus-wide ID (CWID) and password to log into the course. If you do not know your CWID or have forgotten your password, contact the Center for IT Excellence (CITE) at 903.468.6000 or helpdesk@tamuc.edu**.**

Note: Personal computer and internet connection problems do not excuse the requirement to complete all course work in a timely and satisfactory manner. Each student needs to have a backup method to deal with these inevitable problems. These methods might include the availability of a backup PC at home or work, the temporary use of a computer at a friend's home, the local library, office service companies, Starbucks, a TAMUC campus open computer lab, etc.

COMMUNICATION AND SUPPORT

Brightspace Support

Need Help?

Student Support

If you have any questions or are having difficulties with the course material, please contact your Instructor.

Technical Support

If you are having technical difficulty with any part of Brightspace, please contact Brightspace Technical Support at 1-877-325-7778 or click on the **Live Chat** or click on the words "click here" to submit an issue

via email.

System Maintenance

Please note that on the 4th Sunday of each month there will be System Maintenance which means the system will not be available 12 pm-6 am CST.

Syllabus Change Policy

The syllabus is a guide. Circumstances and events, such as student progress, may make it necessary for the instructor to modify the syllabus during the semester. Any changes made to the syllabus will be announced in advance.

University Specific Procedures

Student Conduct

All students enrolled at the University shall follow the tenets of common decency and acceptable behavior conducive to a positive learning environment. The Code of Student Conduct is described in detail in the Student Guidebook.
http://www.tamuc.edu/Admissions/oneStopShop/undergraduateAdmissions/studentGuidebook.aspx

Students should also consult the Rules of Netiquette for more information regarding how to interact with students in an online forum: Netiquette
http://www.albion.com/netiquette/corerules.html

Academic Integrity

Students at Texas A&M University-Commerce are expected to maintain high standards of integrity and honesty in all of their scholastic work. For more details and the definition of academic dishonesty see the following procedures:

Undergraduate Academic Dishonesty 13.99.99.R0.03

http://www.tamuc.edu/aboutUs/policiesProceduresStandardsStatements/rulesProcedures/13students/undergraduates/13.99.99.R0.03UndergraduateAcademicDishonesty.pdf

Graduate Student Academic Dishonesty 13.99.99.R0.10

http://www.tamuc.edu/aboutUs/policiesProceduresStandardsStatements/rulesProcedures/13students/graduate/13.99.99.R0.10GraduateStudentAcademicDishonesty.pdf

ADA Statement

Students with Disabilities

The Americans with Disabilities Act (ADA) is a federal anti-discrimination statute that provides comprehensive civil rights protection for persons with disabilities. Among other things, this legislation requires that all students with disabilities be guaranteed a learning environment that provides for reasonable accommodation of their disabilities. If you have a disability requiring an accommodation, please contact:

Office of Student Disability Resources and Services
Texas A&M University-Commerce

Gee Library- Room 162

Phone (903) 886-5150 or (903) 886-5835

Fax (903) 468-8148

Email: studentdisabilityservices@tamuc.edu

Website: Office of Student Disability Resources and Services
http://www.tamuc.edu/campusLife/campusServices/studentDisabilityResourcesAndServices/

Nondiscrimination Notice

Texas A&M University-Commerce will comply in the classroom, and in online courses, with all federal and state laws prohibiting discrimination and related retaliation on the basis of race, color, religion, sex, national origin, disability, age, genetic information or veteran status. Further, an environment free from discrimination on the basis of sexual orientation, gender identity, or gender expression will be maintained.

Campus Concealed Carry Statement

Texas Senate Bill - 11 (Government Code 411.2031, et al.) authorizes the carrying of a concealed handgun in Texas A&M University-Commerce buildings only by persons who have been issued and are in possession of a Texas License to Carry a Handgun. Qualified law enforcement officers or those who are otherwise authorized to carry a concealed handgun in the State of Texas are also permitted to do so. Pursuant to Penal Code (PC) 46.035 and A&M-

Commerce Rule 34.06.02.R1, license holders may not carry a concealed handgun in restricted locations.

For a list of locations, please refer to the Carrying Concealed Handguns On Campus

document and/or consult your event organizer.

Web url:
http://www.tamuc.edu/aboutUs/policiesProceduresStandardsStatements/rulesProcedures/34SafetyOfEmployeesAndStudents/34.06.02.R1.pdf

Pursuant to PC 46.035, the open carrying of handguns is prohibited on all A&M-Commerce campuses. Report violations to the University Police Department at 903-886-5868 or 9-1-1.

CPA Exam Candidates - State of Texas

Candidates who desire to sit for the CPA in Texas must meet the following educational criteria:

1) Have a bachelor's degree;
2) Completed 150 semester hours of courses;
3) Included in the 150 semester hours, 30 of upper level accounting courses. You must have a minimum of 15-semester credit hours of accounting courses in the traditional format (face-to-face); 24 hours of upper level business courses; 3-semester credit hours of approved ethics; 2-semester credit hours of approved communication and 2-semester credit hours of approved accounting research. For more information visit Exam/Qualification on the State Board's website: http://www.tsbpa.state.tx.us/