The Cameron School of Business at University of St. Thomas

1. Course Information

Course Title: Comparative Accounting Practices
Course #: ACCT 5366-CTB  Credit Hours: 3  Sem: Spring 2017 CTB
Prerequisites: ACCT 5313  Room #: Strake 207  Days & hours: MW 7-10pm
Web page/BlackBoard site: Yes

2. Instructor Information

Name: John E. Simms, Ph.D.  Office location: 223 Welder
Office phone: 713-942-3446  Office hours: MW 4:30 – 7:00, Th 4:00 – 7:00
Emer. (cell) phone: 713-775-3023  E-mail: simmsj@stthom.edu

3. Course Catalog Description

The purpose of this course is to review U.S. and international accounting aspects of multinational enterprises. Topics include guidelines for financial and other types of reporting, disclosure requirements, foreign currency translation, financial statement analysis, and U.S. taxation issues.

4. Program Goals and Objectives

The master’s program has five goals.
When students complete the master’s degree at the University of St. Thomas:

1. They will be critical thinkers
   - Objective 1: Students will synthesize and analyze information resulting in improved business practices.
   - Objective 2: Students will demonstrate an understanding of the economic and financial consequences of accounting policy decisions.

2. They will be ethical leaders
   - Objective 1: Students will identify accounting dilemmas, citing relevant ethical and moral authority.
   - Objective 2: Students will apply accounting ethical standards to business situations.

3. They will work effectively in teams towards achievement of goals
   - Objective 1: Students will work collectively towards team objectives.
   - Objective 2: Students will effectively lead a team in a group project.

4. They will communicate effectively
   - Objective 1: Students will deliver professional business presentations
   - Objective 2: Students will prepare coherent and professional business writings.
   - Objective 3: Students will conduct professional research on accounting issues

5. They will be equipped to succeed in the accounting profession (knowledge goal)
5. Course Learning Objectives
The course will primarily address the critical thinking and the knowledge goals, though one area of emphasis is providing a global perspective. Ethical practices as pertaining to operations in an international setting are also addressed as an ongoing theme. Effective communication is also a focus as much of the coursework is submitted as written papers, and a presentation at the 2012 Research Symposium is required (April 12 – 14).

6. Texts, Readings, Materials
Required text citations:
Required readings: IASB/IASC (www.iasb.org)
Suggestions for further study – Financial Times, Wall Street Journal

7. Instructional methods:
The class will use lecture, group discussion, class problem solving, case methods, and team projects.

8. Technology
The course will require online data retrieval and/or research; competence in general productivity software (e.g., Microsoft Office) is assumed and required.

9. Course Tentative Schedule:

<table>
<thead>
<tr>
<th>Date</th>
<th>Chapter(s)</th>
<th>Topic</th>
</tr>
</thead>
<tbody>
<tr>
<td>3/22</td>
<td>Chapter 1</td>
<td>Introduction</td>
</tr>
<tr>
<td>3/27</td>
<td>Chapter 2</td>
<td>QUIZ 1: Ch. 1</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Diversity</td>
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<tr>
<td>3/29</td>
<td>Paper on BB Reading: “Cultural and Historical Factors in Exporting Accounting Standards”</td>
<td>History &amp; Culture</td>
</tr>
<tr>
<td>4/3</td>
<td>Chapter 3 Review for Exam 1</td>
<td>QUIZ 2: Ch. 2 and Paper</td>
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<td></td>
<td></td>
<td>Harmonization</td>
</tr>
<tr>
<td>4/5</td>
<td>Exam 1</td>
<td></td>
</tr>
<tr>
<td>4/10</td>
<td>No Class</td>
<td></td>
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<tr>
<td>4/12</td>
<td>Chapters 4 &amp; 5</td>
<td>Int’l Standards</td>
</tr>
<tr>
<td>4/17</td>
<td>Chapter 6</td>
<td>Comparative Acct.</td>
</tr>
<tr>
<td>4/19</td>
<td>Chapter 6</td>
<td>Comparative Acct.</td>
</tr>
<tr>
<td>4/24</td>
<td>Chapter 13</td>
<td>QUIZ 3: Ch. 6</td>
</tr>
<tr>
<td>4/26</td>
<td>Chapter 13</td>
<td>Strategic Issues</td>
</tr>
<tr>
<td>5/1</td>
<td>Review for Final</td>
<td>QUIZ 4: Ch. 13</td>
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<tr>
<td>5/3</td>
<td>Final Exam - Comprehensive</td>
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The above schedule and procedures in this course are subject to change in the event of circumstances beyond the instructor's control.
10. Course Policies

Make-up exams may be allowed at the discretion of the instructor if proper documentation is provided according to the guidelines in the Student Handbook. Missed assignments are not accepted, and extra credit opportunities are not provided on an individual basis. Cell phones are to be turned off or put into silent mode during lectures, and all forms of potential electronic communication must be turned off during exams. **Students are not allowed to use communication devices (cell phones, blackberries, blueberries, raspberries, bluetooth, blueray, stingray, etc.) on the exams.**

11. Student Grading Processes

Grades will be based on two interim exams, a comprehensive final exam, assignments, and in-class performance according to the following weights:

<table>
<thead>
<tr>
<th></th>
<th>Points</th>
<th>Range</th>
<th>Grade</th>
</tr>
</thead>
<tbody>
<tr>
<td>Exam I</td>
<td>100</td>
<td>90 – 100</td>
<td>A</td>
</tr>
<tr>
<td>Exam II</td>
<td>100</td>
<td>80 – 89.9</td>
<td>B</td>
</tr>
<tr>
<td>Quizzes (4@25 points)</td>
<td>100</td>
<td>70 – 79.9</td>
<td>C</td>
</tr>
<tr>
<td>Total</td>
<td>300</td>
<td>Below 70</td>
<td>F</td>
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Semester grades are assigned as follows:

Plus or minus grades may be assigned within the categories above. However, there are no grades of A+, C-, D+, D, or D-.

12. Available Support Services

The UST Library resources are available and should be utilized. The learning center is located in the Crooker Center.
The Cameron School of Business at University of St. Thomas

MISSION STATEMENT

“Inspired by the Basilian Fathers’ motto of Goodness, Discipline and Knowledge, the Cameron School of Business provides a comprehensive, high quality, ethically oriented business education to a diverse student body enabling graduates to serve as leaders of faith and character in a global economy.”

Academic Honesty Ethical conduct is essential to a community of scholars and students searching for truth. Anything less than total commitment to honesty and honorable conduct undermines the efforts of the entire community. Academic integrity lies at the very heart of any institution of higher learning. In the Cameron School of Business, students and faculty are expected to commit to a code that exemplifies each individual's honor and integrity. Any conduct that violates this standard and betrays the respect of others is a matter of grave concern and, accordingly, is deemed unacceptable.

Accommodations The University of St. Thomas abides by the Americans with Disabilities Act and Section 504 of the Rehabilitation Act of 1973, which stipulates that no student shall be denied the benefits of an education "solely by reason of a handicap." If you have a documented disability that may impact your performance in this class and for which you may require accommodations, you must be registered with and provide documentation of your disability to Counseling and Disability Services which is located on the second floor of Crocker Center. Contact Debby Jones or Rose Signorello at 713-525-6953 or 713-525-3162.