**Spring 2021  
ACC 404 – International Accounting**

**Instructor** : Ali Çoşkun

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**Office hours** : by appointment

**Course Objective:**

The objective of this course is to make students understand the international dimensions of accounting and financial reporting. Through readings, research, problem solving, case analysis, and class discussions students should be able to develop analytical and practical skills to effectively deal with international financial reporting issues and problems.

**Course Description and Contents**:

This course builds on knowledge gathered in other accounting courses and will give an overview of the main topics in international accounting and to introduce to the international dimensions of financial statement analysis. The course offers an overview to the main differences in financial measurement and reporting practices that exist internationally under specific regulatory requirements, and the reasons for these differences.

**Learning Outcomes:**

This course will provide an efficient understanding of how to:

1. Outline the scale of international differences in financial reporting.
2. Give examples of the differences, and why they are important.
3. Summarize the likely causes of the differences.
4. Explain how countries can be put into groups by similarities of accounting practices.
5. Outline the main players in international harmonization of accounting, and how successful they have been.
6. Give examples of some IFRS accounting standards and their main instructions.
7. Explain how IFRS options are chosen systematically differently in different countries.
8. Outline the high-level differences between US GAAP and IFRS, giving examples of some detailed differences.

**Course Material:**

***Textbook:*** *To be Discussed in Class*

**Course Web: *Online sources*** will be used heavily and contains the course syllabus, assignments, class announcements, summary lecture notes (handouts) and any other resources uploaded by the instructors or course assistants. <https://sucourse.sabanciuniv.edu/port> and www.pearson.com/mylab

**Instructional Design:**

Every week starts with a new material. The students are expected to listen to the lecture, and after the lecture, follow the reading assignments. The students’ participations in the in-class discussions determine part of their grades, in addition to presentations, assignments, and examinations.

The instructor reserve the right to change this syllabus’s content, grading scheme, and exam dates. Any possible change will be announced at the class ahead of the time of the change.

**Grading:** Percentages allocated to each type of assessment are:

30% Homeworks, and Quizzes, etc.

30% Presentations

40 % Final Exam

***Requirements:***

***All exams*** will cover the material contained in the textbook, assignments, lectures and class discussions. There will be ***one cumulative make-up exam given at the end of the semester*** only for students that miss the final exam with a valid reason and proper documentation.

***Class participation and attendance*** is very important at SU. It is especially relevant for this course as the content is very cumulative and class discussions and hands-on exercises will make it much easier for you to master the material. The students are encouraged and expected to participate in the classroom discussion by asking *relevant* questions, answering the questions raised and bringing examples of current events they find in the financial media.

**Academic Honesty:**

Learning is enhanced through cooperation and as such you are encouraged to work in groups, ask for and give help freely in all appropriate settings. At the same time, as a matter of personal integrity, you should only represent your own work as yours. Any work that is submitted to be evaluated in this class should be an original piece of writing, presenting your ideas in your own words. Everything you borrow from books, articles, or web sites (including those in the syllabus) should be properly cited. Although you are encouraged to discuss your ideas with others (including your friends in the class), it is important that you do not share your writing (slides, MS Excel files, reports, etc.) with anyone. Using ideas, text and other intellectual property developed by someone else while claiming it is your original work is *plagiarism*. Copying from others or providing answers or information, written or oral, to others is *cheating*. Unauthorized help from another person or having someone else write one’s paper or assignment is *collusion*. Cheating, plagiarism and collusion are serious offenses that could result in an F grade and disciplinary action. Please pay utmost attention to avoid such accusations.

**Classroom policies and conduct**

Sabancı BA in Management Program values participatory learning. Establishing the necessary social order for a participatory learning environment requires that we all:

* Come prepared to make helpful comments and ask questions that facilitate your own understanding and that of your classmates. This requires that you complete the assigned readings for each session before class starts.
* Listen to the person who has the floor.
* Come to class on time and do not leave before the professor gives a break or the class ends.
* Use of laptops and cell phones is forbidden in lecture classes. Do not turn them on unless you are using the laptop for taking notes or referring to a spread sheet etc. You have to bring your laptops during recitation classes where you will sometimes be working on MAL or taking quizzes.