

<b>Subject:</b>	<b><i>International Accounting</i></b>
<b>Hours:</b>	24
<b>ECTS:</b>	3

<b>Name/title of the author:</b>	prof. dr hab. Mieczysław Dobija mgr Marcin Jędrzejczyk mgr Ireneusz Górski
<b>Course Description:</b>	The course covers main areas of international accounting. Students will develop an understanding of key aspects of the complicated and ever-changing world of the international accounting and reporting standards.
<b>Learning Outcomes</b> (Goals and Objectives of the course)	Learning objectives are: 1.To identify advantages/disadvantages and reasons for the international accounting harmonization. 2.To demonstrate the main differences between leading accounting models. 3.To present a methodology of foreign currency translation in accounting. 4.To demonstrate and analyze financial statement consolidation process. 5.To explain how the differences in the international taxation systems influence the choice of financial reporting methodology.
<b>Entrance qualifications:</b>	Completed Accounting Principles or Financial Accounting course. Alternatively, apply to the course lecturer for an exemption.
<b>Course Content:</b> (min.400 characters)	1.The process of global accounting and reporting harmonization. 2. Comparative analysis of financial accounting standards: IFAS, US GAAP, Poland. 3.Foreign currency translations in accounting. 4.Consolidation of financial statements for multinational enterprises. 5.International tax accounting issues. 6. Some issues of accounting theory
<b>Assessment policy</b> (examination):	Written exam
<b>Course materials/bibliography:</b>	L.H. Radebaugh, S. J. Gray: <i>International Accounting &amp; Multinational Enterprises</i> , Wiley 2002 <i>General Accounting Theory; Towards Balanced Development</i> , Edited by M. Dobija, S. Martin, Cracow University of Economics 2005
<b>Methods of Instruction:</b>	Lectures, exercises, discussion.