



Online

School of Business

1. UNIVERSITY MISSION STATEMENT

Wayland Baptist University exists to educate students in an academically challenging, learning-focused and distinctively Christian environment for professional success, lifelong learning, and service to God and humankind.

2. COURSE NUMBER & NAME:

ACCT 4325-section number, Global Decision Making

3. TERM:

Summer, 2018

4. INSTRUCTOR:

Dr. Lester Reid

5. CONTACT INFORMATION:

Office phone: (806) 291-1020

WBU Email: Lester.Reid@Wayland.wbu.edu

6. OFFICE HOURS, BUILDING & LOCATION:

Virtual: Mondays and Wednesdays between 1pm and 3pm (Appointment Only)

7. COURSE MEETING TIME & LOCATION:

Online meeting

8. CATALOG DESCRIPTION:

Financial accounting and managerial accounting for multinational corporations, international tax, and comparative accounting systems.

9. PREREQUISITE:

None

10. REQUIRED TEXTBOOK AND RESOURCE MATERIAL:

BOOK	AUTHOR	ED	YEAR	PUBLISHER	ISBN#	UPDATED
<u>International Accounting and Multinational Enterprises</u>	Radebaugh/Gray, Black	6th	2006	Wiley & Sons	9780-47165-2694	4/9/15

11. OPTIONAL MATERIALS

12. COURSE OUTCOMES AND COMPETENCIES:

As a result of taking this course, the student should expect to:

- Understand the international development of the accounting discipline.
- Understand national differences in accounting systems.
- Understand the comparative accounting systems in use today.
- Understand the problems of international transparency and harmonization among Multi-National Corporations (MNC)
- Understand the foreign currency transactions and translations in MNC's
- Understand the challenge of auditing of global corporations.
- Have knowledge of budgeting and performance evaluation among different nations.
- Understand the problems of international tax issues and double taxation of foreign source income.

13. ATTENDANCE REQUIREMENTS:

As stated in the Wayland Catalog, students enrolled at one of the University's external campuses should make every effort to attend all class meetings. All absences must be explained to the instructor, who will then determine whether the omitted work may be made up. When a student reaches that number of absences considered by the instructor to be excessive, the instructor will so advise the student and file an unsatisfactory progress report with the campus executive director. Any student who misses 25 percent or more of the regularly scheduled class meetings may receive a grade of F in the course. Additional attendance policies for each course, as defined by the instructor in the course syllabus, are considered a part of the University's attendance policy.

14. STATEMENT ON PLAGIARISM & ACADEMIC DISHONESTY:

Wayland Baptist University observes a zero tolerance policy regarding academic dishonesty. Per university policy as described in the academic catalog, all cases of academic dishonesty will be reported and second offenses will result in suspension from the university.

15. DISABILITY STATEMENT:

In compliance with the Americans with Disabilities Act of 1990 (ADA), it is the policy of Wayland Baptist University that no otherwise qualified person with a disability be excluded from participation in, be denied the benefits of, or be subject to discrimination under any educational program or activity in the university. The Coordinator of Counseling Services serves as the coordinator of students with a disability and should be contacted concerning accommodation requests at (806) 291-3765. Documentation of a disability must accompany any request for accommodations.

16. COURSE REQUIREMENTS and GRADING CRITERIA:

(Include information about term papers, projects, tests, presentations, participation, reading assignments, etc. and how many points or what percentage of the final grade each of these components or assignments is worth)

17.1 Grade Appeal Statement:

“Students shall have protection through orderly procedures against prejudices or capricious academic evaluation. A student who believes that he or she has not been held to realistic academic standards, just evaluation procedures, or appropriate grading, may appeal the final grade given in the course by using the student grade appeal process described in the Academic Catalog. Appeals may not be made for advanced

placement examinations or course bypass examinations. Appeals are limited to the final course grade, which may be upheld, raised, or lowered at any stage of the appeal process. Any recommendation to lower a course grade must be submitted through the Vice President of Academic Affairs/Faculty Assembly Grade Appeals Committee for review and approval. The Faculty Assembly Grade Appeals Committee may instruct that the course grade be upheld, raised, or lowered to a more proper evaluation.”

18. CLASS SCHEDULE

Week	Topic	Type of Assignment	Due Date
1	Chapter:1 International Accounting and International Business	Introduction and Discussion Forum #1	June 2 nd
2	Chapter 2: Classification of Accounting Systems and the Role of Culture	Discussion Form #2 Case 1: General Motors and Japanese Convergence vs. Chinese Convergence in Chapter 2	June 9 th & 10 th
3	Chapter 3: Comparative International Financial Accounting I Chapter 4: Comparative International Financial Accounting II	Discussion Forum #3 Exercise 1: Exercises 6 through 8 in Chapter 4.	June 16 & 17 th
4	Chapter 5: International Financial Statement Analysis	Discussion Forum #4 Case 2: Hanson and ICI (United Kingdom) in Chapter 5	June 23 rd and 24 th
5	Chapter 6: International Transparency and Disclosure	Exercise 2: Exercises 9 to 11 in Chapter 6	June 30 th and July 1 st
6	Chapter 7: International Accounting Standards and Global Convergence	Discussion Forum #5 Case 3: European Adoption of IFRS	July 7 th and 8 th
7	Chapter 8: International Business Combinations, Goodwill and Intangibles	Discussion Forum #6	July 14 th
8	Chapter 9: International Segment Reporting	Discussion Forum #7 Exercise 3: Exercises 1 to 5 in Chapter 9	July 21 st and 22 nd

9	Chapter 10: Foreign Currency Transactions and Translation	Discussion Forum #8	July 28 th
10	Chapter 11: International Accounting for Price Changes	Case 4: BP Case	August 11 th
	END OF TERM		

19. COURSE GRADING

Cases	(4)	40%
Discussion Forum	(8)	40%
Exercises	(3)	20%
Total	(15)	100 %

20. GRADING SYSTEM

The following is the grading system that will be used for the course:

A	90 – 100
B	80 – 89
C	70 – 79
D	60 – 69
F	Below 60

21. Assignments, Late Policy and Procedures

A. Cases

The cases is to be completed and submitted by **Sunday at 11:59pm**. Read the questions carefully before answering so that you don't miss the opportunity to earn full points. The minimum number of pages are 2 pages and maximum is 5 pages. The assignment must follow APA format style and submit for grading. The format of the cover page: Title, First Last Name, Course Title, Professor's Name, Date Submitted. See attached APA format of referencing your paper.

Assignment late policy:

If the assignment is submitted after **Sunday at 11:59pm** you will lose 40 points each day up to Tuesday (Total of 80 points). After Tuesday, the assignment will not be accepted.

Begin working on your assignment early during the week and try to not miss points.

B. Exercises

Remember, read and practice the chapter before attempting to complete and submit the assignment. The exercises are located in the textbook. The assignment is to be completed and submitted by **Sunday at 11:59pm**. Read the questions carefully before answering so that you don't miss the opportunity to earn full points. The minimum number of pages is 2 pages and maximum is 5 pages. Make sure that the drawings are included in the assignment. You are to explain what you did and how the process layout works in the word document.

The assignment must follow APA format style and submit for grading. The format of the cover page: Title, First Last Name, Course Title, Professor's Name, Date Submitted. See attached APA format of referencing your paper.

Assignment late policy:

If the assignment is submitted after **Sunday at 11:59pm** you will lose 40 points each day up to Tuesday (Total of 80 points). After Tuesday, the assignment will not be accepted.

Begin working on your assignment early during the week and try to not miss points.

C. Discussion Forums

Each week students are required to participate in the discussion forum. Students are required to respond to the discussion question and two others response to earn full points. Students are required to post a minimum of 120 words and post a reference used to substantiate the response to the discussion forum question. The discussion forum responses to others post must be detailed, thorough and have minimum of seventy words. All responses must reflect detail and thorough reflection of the understanding of the chapter and topic assigned. All discussion forum participation is due on **Saturday at 11:59pm**.