

# AMITY GLOBAL INSTITUTE

## MODULE SYLLABUS

Course	Master of Business Administration (University of London)
Module Title	International accounting
Module Syllabus No. (if any)	BAM215
Syllabus / Content / Learning Outcomes	<p>The trend towards increased globalisation has placed an important focus on many issues relating to International Accounting. This module provides an opportunity to gain real world accounting expertise within an international context. It brings into focus the context of accounting information taking into account wider social, political, economic, natural and cultural environments. It is suited to students who wish to acquire an international perspective on contemporary issues relating to accounting and finance.</p> <p>Learning outcomes: Upon successful completion of the module, students should be able to:</p> <ul style="list-style-type: none"> <li>• Describe the causes and nature of differences in international financial reporting</li> <li>• Explain and discuss the regulation of accounting</li> <li>• Explain and evaluate the conceptual framework of financial reporting</li> <li>• Understand the theory and practice of consolidated group accounts</li> <li>• Synthesise and use accounting information and knowledge effectively.</li> <li>• Describe and discuss some of the key International Accounting Standards</li> <li>• Understand the nature of Interpretation of financial statements in an international context</li> <li>• Identify, evaluate, and critically appraise alternative accounting techniques</li> <li>• Numeracy and quantitative skills applied to international accounting scenarios</li> <li>• High personal effectiveness, applying critical self-awareness and personal resource management in the context of a diverse business environment</li> <li>• Effective communication skills of complex solutions to business related decisions</li> <li>• Digital and information literacy skills</li> <li>• Time management skills (including the ability to manage and prioritise work in order to achieve goals effectively and meeting critical deadlines)</li> <li>• Complex problem-solving skills within the international accounting arena</li> <li>• Research skills into an international accounting related business problem and the ability to apply these in the assembling and analysis of data collected</li> </ul>
No. of Teaching Hours	Contact Hours – Lectures, Seminars & online activity (22 x 3) = 66 Independent Preparation, pre-reading and analysis = 84 TOTAL = 150
Teaching Methods	Lectures, tutorials, case-studies analysis, research journals and group discussion.
Assessment Methods and Weightages	One two-hour unseen written examination (70%) One 2,000 words assignment (30%).
Skills for Maximising Learning Outcomes	Reading and research
Dates of Examinations, Major Assessments and Assignments	Please refer to <a href="http://www.london.ac.uk">www.london.ac.uk</a> exam tables June, August/September, December and February/March
Recommended Text	Choi, F and Meek, G International Accounting (Pearson, 2014) 7th edition Pearson New International Edition Melville, A International Financial Reporting (Pearson, 2015) 5th Edition

Note: All Information provided to Amity will be kept strictly confidential except for those required under statutory requirements and by government authorities and relevant university partners and accreditation bodies as part of the regulatory or course requirements.

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Lesson No.	Learning Outcome
1	Introduction to Comparative International Accounting – theory and practice
2	Regulation of Accounting
3	Conceptual Framework
4	Presentation of Financial Statements
5	International Accounting Standards Part 1
6	International Accounting Standards Part 2
7	Consolidated Accounts Part 1
8	Consolidated Accounts Part 2
9	Statement Analysis
10	Comparative Accounting – Europe, Americas and Asia.

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