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Monday/Wednesday 2:00 – 3:15 p.m. Tate 304 Instructor: Timothy S. Doupnik, Ph.D. Phone: (843) 953-8267 Office: Beatty Center

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424 Email: doupnikts@cofc.edu

Office hours: Monday/Wednesday,
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Course Description An introduction to the major accounting issues faced by companies engaged in international business.

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The Fourth Edition of International Accounting provides an overview of the broadly defined area of international accounting, but also

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Chapter 3 focuses on the accounting issues related to international business activities and foreign operations. This edition also includes substantially updated coverage of the International Accounting Standards Board (IASB) and International Financial Reporting Standards (IFRS). The unique benefits of this textbook include its up-to-date coverage of relevant material, extensive numerical examples provided in most chapters, two chapters devoted to the application of International Financial Reporting Standards (IFRS), and coverage of nontraditional but important topics such as strategic accounting issues of multinational companies, international corporate governance, and corporate social

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Increased coverage of the efforts of the International Accounting Standards Board (IASB) to establish a uniform set of International Financial Reporting Standards (IFRS) worldwide and its interface with different national standard setters, especially the FASB. Special attention is given to the experience of the European Union and Australia in adopting IFRS in 2005. * A web-based International Accounting Practice Problem, which helps students see

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Chapter 1 how to apply IFRS to a set of transactions. * Brief, user-oriented examples called Strategic Decision Points at the beginning of each chapter. * Expanded end-of-chapter material, including more discussion questions and exercises. * New cases (two per chapter) on the web. * Accounting for foreign exchange is now covered in two chapters. One chapter focuses on accounting issues, and the other chapter, which is new, focuses on foreign exchange risk management.

Now in its 14th edition, Nobes and Parker's Comparative International Accounting is a comprehensive and coherent text on international financial reporting. It is primarily designed for undergraduate and

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postgraduate courses in comparative and international aspects of financial reporting. The book explores the conceptual and contextual found.

Financial reporting practices differ widely between countries and this has far-reaching implications for multinational businesses. Over more than a century, there have been attempts to classify countries into groups by similarities of practices. With the recent spread of International Financial Reporting Standards, it might appear that classification is largely of historical interest, but this is not the case, for several reasons explained in this book. Christopher Nobes offers a critical analysis of the many previous accounting

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Classifications, having drawn lessons from other fields of science and social science.

Revised and updated to reflect the IFRS era, the book discusses how old classifications are reflected in today ' s international differences in practice under IFRS. It concludes with a discussion on the most useful classifications, and how classifications can still be relevant in the era of international standards. This book will be essential for academics, postgraduates and undergraduates in international accounting, accounting theory and to international accounting professionals.

Doupnik and Perera's International Accounting takes in the whole

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realm of international accounting, while paying particular focus on the accounting issues related to international business activities and foreign operations.

There is a dearth of good books on accounting in China, East Asia and Southeast Asia. This book makes a valuable contribution towards filling the gap. The chapters in Part I of the book deal with the cultural influence and economic significance of East and Southeast Asia, and the interrelationships between these matters and accounting in Pacific Asia. Part II comprises chapters on accounting in individual countries (comprising China, Japan, Korea, Taiwan and Southeast Asia), written by academics who work and research

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in these countries. In particular, the authors focus on the extent of the harmonisation of domestic standards with international accounting standards and on the development of the accounting profession. Part III deals with the problems of and prospects for accounting harmonisation in the region. Contents: Pacific Asia Region: Historical and Cultural Influence on the Pacific Asia Region: Some Reflections (C Mackerras) Commercial Ties Between China and Its Neighbours (S Y Lee & D Lu) The Economic Significance of the Pacific Asia Region in the World Economy (D Lim) A Broad Perspective on Financial Reporting in Pacific Asia Region (A Lau & R Ma) Standard Setting Issues and the

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(R Ma) Country Studies: China (A Huang & X Chang) Japan (K Shiba & L Shiba) South Korea (J-I Jang & J L Kyung) Taiwan (A Wu) Hong Kong (P Auyeung) Singapore (H Y Teoh & E J Ng) Malaysia (H Y Teoh & S G Chuah) Indonesia (S L Foo) Philippines (V Calanog, E Roca & V Vicente) Thailand (P Angus-Leppan) Vietnam (D-T Nguyen & P Huyen) Australia (R Ma & C Ng) New Zealand (B Popoff) Harmonisation: International Harmonisation and the Pacific Asia Region (R Ma, C Lambert & R Hopkins) Readership: Students, teachers and professionals in accounting. keywords:

The approach used by Hoyle, Schaefer, and Douppnik in the new

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edition allows students to think critically about accounting, just as they will do while preparing for the CPA exam and in their future careers. With this text, students gain a well-balanced appreciation of the Accounting profession. As Hoyle 12e introduces them to the field ' s many aspects, it often focuses on past controversies and present resolutions. The text continues to show the development of financial reporting as a product of intense and considered debate that continues today and into the future. The writing style of the eleven previous editions has been highly praised. Students easily comprehend chapter concepts because of the conversational tone used throughout the book. The authors have made every effort to

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Chapter 8 ensure that the writing style remains engaging, lively, and consistent which has made this text the market leading text in the Advanced Accounting market. The 12th edition includes an increased integration of IFRS as well as updated accounting standards.

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