

## 21022 International Accounting, 5 cr

Code	21022	Validity	01.01.1950
Name	International Accounting	Abbreviation	InternatAcc
Credits	5r	Date of expiry	10 years
Type	Advanced studies	Subject	210 Accounting
Kind	Course	Hours	
Study right		Grading	Points (0-100), passed
Organisation:	Accounting, Helsinki		
Description	<p>The course provides participants with an overview of corporate financial reporting under International Financial Reporting Standards (IFRS) and a deeper knowledge of some IFRS standards from a practitioner's perspective.</p> <p>Examples and cases are used to illustrate real-life reporting problems.</p>		
Learning Goal	You have solid knowledge and understanding of international financial reporting (IFRS).		
After completing the course, you will be able to	<ul style="list-style-type: none"> <li>• assess the problems created by the diversity in accounting standards and practises for multinational worldwide organizations</li> <li>• understand the scope and legal environment of IFRS</li> <li>• to transfer the abstract rules from IFRS standards in order to solve concrete accounting problems</li> <li>• contribute to the preparation of financial statements accounting to IFRS as an accountant</li> <li>• critically evaluate IFRS financial statements</li> </ul>		
Course category	Mainly online course		
International Learning Experience	The course is about international reporting and regulation and international cases are used		
Pre-requisites	Bachelor thesis (21001) and at least three financial courses completed		
Total Student Workload	134 hours divided into scheduled (contact) hours: 24 h Non-scheduled work: 110 h		
Instruction	Lectures, exercises and cases, presentations of home assignments and cases, discussions and group work		
Literature and Course Material	<p><b>Literature:</b> Doupnik, Finn, Gotti, &amp; Perera. International Accounting. McGraw Hill Education, 5th Ed., ISBN: 9781259747984 – Available in Hanken library</p> <p><b>Course Material:</b></p> <ul style="list-style-type: none"> <li>• Prerecorded Power Point Slides</li> <li>• PowerPoint presentations for lectures</li> <li>• IFRS standards and conceptual framework</li> </ul>		

	<ul style="list-style-type: none"> <li>Individual and group assignments or material for lectures will be provided by the instructor during the course.</li> </ul> <p>Course material will be provided by the lecturer via MS-Teams (Class Materials)</p> <p>Assignments for assessment will be provided in MS-Teams and have to be uploaded for assessment in MS-Teams - Assignments.</p>								
Assesment	<table> <tr> <td>Quizzes (individual MS-Teams assignments during term)</td> <td>34 points</td> </tr> <tr> <td>Written mini cases (group or individual work)</td> <td>8 points</td> </tr> <tr> <td>Case studies “IFRS Insights” in the last lecture (group or individual work)</td> <td>8 points</td> </tr> <tr> <td>Exam (individual assignment after course)</td> <td>50 points</td> </tr> </table> <p>Solutions of individual assignments and group work have to be uploaded in MS-Teams on time to be assessed.</p> <p>Students have to achieve at least 50 % of the total available points to pass the course. All points of the individual or group assignments are added.</p> <p><b>For details see the Course Outline File in MS-Teams (Class Materials)!</b></p>	Quizzes (individual MS-Teams assignments during term)	34 points	Written mini cases (group or individual work)	8 points	Case studies “IFRS Insights” in the last lecture (group or individual work)	8 points	Exam (individual assignment after course)	50 points
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Target Group:	Only Hanken degree students with accounting as their major or students within the FADB specialisation, and incoming exchange students with any major subject.								
Recommended Time of Performance	First year of master's studies.								
Limited Number of Participants	50								
Course coordinator:	Susanne Leitner-Hanetseder								

#### To join MS-Teams

- use the following link: <https://teams.microsoft.com/l/team/19%3aDg-5wd9f1iNsrdo9QsaDktgmRc3DN9paNlkc9Ywq-pI1%40thread.tacv2/conversations?groupId=c16a6613-7ce8-4ee7-a288-f89aa4605255&tenantId=6f304f3d-06b9-443c-802a-0606f683d043>
- or insert the Code for MS-Teams: **z11bohn**