

## 306-303 International Accounting

<b>Credit Points:</b>	12.500
<b>Level:</b>	Undergraduate
<b>Dates &amp; Locations:</b>	This subject is not offered in 2008.
<b>Time Commitment:</b>	Contact Hours: One 3-hour seminar per week Total Time Commitment: Not available
<b>Prerequisites:</b>	<b><u>306-201 Cost Management (/view/2008/306-201)</u></b> and <b><u>306-202 Intermediate Financial Accounting (/view/2008/306-202)</u></b> .
<b>Corequisites:</b>	None
<b>Recommended Background Knowledge:</b>	None
<b>Non Allowed Subjects:</b>	None
<b>Core Participation Requirements:</b>	<p>&lt;p&gt;For the purposes of considering request for Reasonable Adjustments under the Disability Standards for Education (Cwth 2005), and Student Support and Engagement Policy, academic requirements for this subject are articulated in the Subject Overview, Learning Outcomes, Assessment and Generic Skills sections of this entry.&lt;/p&gt; <p>&lt;p&gt;It is University policy to take all reasonable steps to minimise the impact of disability upon academic study, and reasonable adjustments will be made to enhance a student's participation in the University's programs. Students who feel their disability may impact on meeting the requirements of this subject are encouraged to discuss this matter with a Faculty Student Adviser and Student Equity and Disability Support: &lt;a href="http://services.unimelb.edu.au/disability"&gt;http://services.unimelb.edu.au/disability&lt;/a&gt;&lt;/p&gt;</p> </p>
<b>Coordinator:</b>	To be advised.
<b>Subject Overview:</b>	This subject analyses key financial accounting topics such as business combinations and consolidation, goodwill and intangibles, segmental reporting, inflation and foreign exchange from three different perspectives: theoretical issues, major national treatments, and international harmonisation efforts. Furthermore, the subject analyses key management accounting topics such as multinational systems and control in the context of foreign exchange, intracompany transfer pricing and international cost management initiatives.
<b>Assessment:</b>	A 2-hour end-of-semester examination (60%), an assignment totalling not more than 3000 words (30%) and a class presentation (10%).
<b>Prescribed Texts:</b>	None
<b>Recommended Texts:</b>	Information Not Available
<b>Breadth Options:</b>	This subject is not available as a breadth subject.
<b>Fees Information:</b>	Subject EFTSL, Level, Discipline & Census Date, <a href="http://enrolment.unimelb.edu.au/fees">http://enrolment.unimelb.edu.au/fees</a>
<b>Generic Skills:</b>	<ul style="list-style-type: none"> <li># High level of development: interpretation and analysis.</li> <li># Moderate level of development: written communication; collaborative learning; problem solving; team work; application of theory to practice; synthesis of data and other information; evaluation of data and other information; accessing data and other information from a range of sources.</li> <li># Some level of development: oral communication; critical thinking; use of computer software; receptiveness to alternative ideas.</li> </ul>