

ACCT30003 International Accounting

Credit Points:	12.50											
Level:	3 (Undergraduate)											
Dates & Locations:	This subject is not offered in 2011.											
Time Commitment:	Contact Hours: One 3-hour seminar per week Total Time Commitment: Not available											
Prerequisites:	Both of: <table><tr><th>Subject</th><th>Study Period Commencement:</th><th>Credit Points:</th></tr><tr><td>ACCT20001 Cost Management</td><td>Semester 1, Semester 2</td><td>12.50</td></tr><tr><td>ACCT20002 Intermediate Financial Accounting</td><td>Summer Term, Semester 1, Semester 2</td><td>12.50</td></tr></table>			Subject	Study Period Commencement:	Credit Points:	ACCT20001 Cost Management	Semester 1, Semester 2	12.50	ACCT20002 Intermediate Financial Accounting	Summer Term, Semester 1, Semester 2	12.50
Subject	Study Period Commencement:	Credit Points:										
ACCT20001 Cost Management	Semester 1, Semester 2	12.50										
ACCT20002 Intermediate Financial Accounting	Summer Term, Semester 1, Semester 2	12.50										
Corequisites:	None											
Recommended Background Knowledge:	Please refer to Prerequisites and Corequisites.											
Non Allowed Subjects:	None											
Core Participation Requirements:	For the purposes of considering requests for Reasonable Adjustments under the Disability Standards for Education (Cwth 2005), and Students Experiencing Academic Disadvantage Policy, academic requirements for this subject are articulated in the Subject Description, Subject Objectives, Generic Skills and Assessment Requirements for this entry. The University is dedicated to provide support to those with special requirements. Further details on the disability support scheme can be found at the Disability Liaison Unit website: http://www.services.unimelb.edu.au/disability/											
Contact:	to be advised.											
Subject Overview:	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.											
Objectives:	Information not available.											
Assessment:	A 2-hour end-of-semester examination (60%), an assignment totalling not more than 3000 words due mid-semester (30%) and a class presentation (10%).											
Prescribed Texts:	You will be advised of prescribed texts by your lecturer.											
Recommended Texts:	Information Not Available											
Breadth Options:	This subject potentially can be taken as a breadth subject component for the following courses: # Bachelor of Arts (https://handbook.unimelb.edu.au/view/2011/B-ARTS) # Bachelor of Biomedicine (https://handbook.unimelb.edu.au/view/2011/B-BMED) # Bachelor of Environments (https://handbook.unimelb.edu.au/view/2011/B-ENVS) # Bachelor of Music (https://handbook.unimelb.edu.au/view/2011/B-MUS) # Bachelor of Science (https://handbook.unimelb.edu.au/view/2011/B-SCI) # Bachelor of Engineering (https://handbook.unimelb.edu.au/view/2011/B-ENG)											

	You should visit learn more about breadth subjects (http://breadth.unimelb.edu.au/breadth/info/index.html) and read the breadth requirements for your degree, and should discuss your choice with your student adviser, before deciding on your subjects.
Fees Information:	Subject EFTSL, Level, Discipline & Census Date, http://enrolment.unimelb.edu.au/fees
Generic Skills:	<ul style="list-style-type: none"># High level of development: interpretation and analysis.# 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.# Some level of development: oral communication; critical thinking; use of computer software; receptiveness to alternative ideas.