

International Accounting
ACC 605C IFRS Certificate Class Summer 2020

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Office Hours:
By appointment

Mission of the UD SBA

The School of Business Administration is a learning community committed in the Catholic and Marianist tradition to educating the whole person and to connecting learning and scholarship with leadership and service in an innovative business curriculum designed to prepare ethical leaders for successful careers in a global business environment.

Department of Accounting Mission Statement

Our mission is to educate distinctive accounting students by providing high quality educational programs that combine theory and practice within a Catholic and Marianist environment. We are committed to educating the whole person by integrating learning, scholarship, leadership, and service, preparing our graduates to add value to employers and society.

MPAcc Learning Goals

- Our students will be ethical accounting and business professionals.
- Our students will have accounting (as broadly defined) research competence.
- Our students will be critical thinkers.
- Our students will have data analytics skills.

The Honor Pledge The University of Dayton Academic Honor Code

A Commitment to Academic Integrity I understand that as a student of the University of Dayton,

I am a member of our academic and social community, I recognize the importance of my education and the value of experiencing life in such an integrated community, I believe that the value of my education and degree is critically dependent upon the academic integrity of the University community, and so

In order to maintain our academic integrity, I pledge to:

- Complete all assignments and examinations according to the guidelines provided to me by my instructors,
- Avoid plagiarism and any other form of misrepresenting someone else's work as my own,
- Adhere to the Standards of Conduct as outlined in the Academic Honor Code.

In doing this, I hold myself and my community to a higher standard of excellence, and set an example for my peers to follow.

Students with Disabilities

To request academic accommodations due to disability, please contact LEAD, 023 Roesch Library, LTC (937) 229-2066. If you have a self-identification form indicating that you have a disability which requires academic accommodations, please present it to me so we can discuss accommodations you might need in class.

Academic Dishonesty

In accordance with the UD Academic Honor Code, student academic dishonesty is defined as any attempt by a student to obtain, or to assist another student to obtain, a grade higher than honestly earned.

All cases of academic misconduct will be reported to the Dean via an Academic Dishonesty Incident Report. This document can be found at:

http://catalog.udayton.edu/undergraduate/generalinformation/academicinformation/theacademichonorcode/Academic_Dishonesty_Incident_Report.pdf

<http://catalog.udayton.edu/graduate/generalinformation/academicinformation/academicdishonesty/>

The School of Business Administration's Academic Dishonesty Policy

The general policy of the School of Business Administration is that students who have had two Academic Dishonesty Incident Reports that have not been cleared by appeals will be dismissed from the School of Business Administration and not allowed to take any more business courses.

Department of Accounting Academic Dishonesty Policy All University recommended sanctions for academic integrity violations will be imposed (see Student Handbook for details). In addition, the Accounting Department has adopted a zero tolerance policy for academic misconduct on exams. Determination of academic misconduct on an exam will result in a minimum penalty of a grade of F for the course. For any academic misconduct related to assignments, projects, etc. the minimum penalty will be a zero.

Course Objective: The IFRS certificate class enables students to 1) earn the IFRS certificate issued by the Institute of Chartered Accountants in England and Wales (ICAEW) and 2) expand their knowledge of the environment within which the IASB operates. Course materials include the ICAEW's IFRS e-learning modules and IFRS text.

IFRS certificate Score: Students successfully completing the ICAEW IFRS on-line assessment will be assigned a score of 70%; 72% for achieving a score of 61%, 74% for achieving a score of 63%, 76% for achieving a score of 65%, 78% for achieving a score of 66%, 80% for achieving a score of 68%, 82% for achieving a score of 70%; 84% for achieving a score of 71%, 86% for achieving a score of 73%, 88% for achieving a score of 75%, 90% for achieving a score of 76%, 92% for achieving a score of 78%, 94% for achieving a score of 80%, 96% for achieving a score of 81%, 98% for achieving a score of 83%, and 100% for achieving a score of 85% or higher.

When you complete the assessment, make a screen shot of the certificate with your name on it and your score before logging off. Please do not log off until you have made a screen shot of your certificate and score. **When taking the on-line assessment exam make sure you have a secure Internet connection.** If you lose your connection, you will have to start over. In the past this has happen to several students.

When you are ready to take the IFRS assessment test, make an appointment with the Instructor. You may take the exam **Monday through Friday between 9am and 4pm (Eastern Time Zone)**. The exam runs for 2 hours; then you are cut off. You will be proctored by the instructor and/or a member of the Department of Accounting staff via ZOOM. An alternative proctoring option is that some public libraries offer free proctoring services.

You may use your book and notes but must take the exam on your own. Use of email, SKYPE, phones, etc. is not allowed. You may take the exam multiple times; you have access to the test for one year from the time of purchase. You are encouraged to ‘practice’ several times before scheduling an appointment to take the exam. It is standard practice to take an assessment test/exam in a controlled environment when earning a professional certification or certificate. If you do not complete the exam by the end of the semester, you can take an IP.

Research Paper – Due July 24, 2020

The IASB is seeking feedback on its Exposure Draft General Presentation and Disclosures. The proposals in the Exposure Draft aim to improve how information is communicated in the financial statements, with a focus on information in the statement of profit or loss. See <https://www.ifrs.org/projects/work-plan/primary-financial-statements>. Prepare an 8 to 10 page research paper that addresses the following:

- Motivation for and objective of the proposals in the Exposure Draft
- Summary of the main proposals
- Critical reaction to the Exposure Draft (broad scope)
- The way forward (next steps)

The following will impact your grade

- Use of **multiple, credible references** (your sources **cannot** be limited to the IASB website) and **appropriate referencing** in the text of your research paper. A reference list should be attached (not included in the page limit). Do not use blogs or on-line encyclopedias.
- Clarity of presentation and conciseness
- Proper grammar, punctuation, and spelling

You are to use standard margins (1 inch, top, bottom, right and left), and size 12 font. Your paper is to be double spaced with direct quotes indented and single spaced. Minimize the use of direct quotes. Include a cover page and **list of references** (not to be included in page count). Pages should be numbered (not to include the cover page). **You are to appropriately cite sources used throughout your paper.** Please refer to the Department Guidelines for additional guidance. If you have questions, please ask the instructor for guidance. **Your grade will be impacted by proper citation of your sources.** Papers are to be submitted via ISIDORE and will be run through turnitin.

Course materials. You are to purchase access to the ICAEW IFRS Learning and Assessment Programme at <http://www.gillards.com/icaew/Shop.aspx>. Go to the link for Financial Reporting Programmes and select IFRS Learning and Assessment Program (ISBN 9781509730995). The normal cost is 450 GBP. **Enter ‘Dayton-34’ to receive a 34% discount.**

An email containing instructions to log into the online learning program will be sent to you within 3-5 working days. The printed learning manual will be mailed to the address you specify.

Course Grade:

IFRS certificate 70%

Research Paper 30%

Any student not completing the IFRS assessment by the end of the semester will receive an “I” if graduating or an “IP” if not graduating. You have access to the IFRS assessment test for one year. For degree seeking students, at the conclusion of the semester you graduate, an IP will be changed to an I. I’s turn into F’s if the class is not completed within the period of time allotted by the university. For non-degree seeking students, any IP will be turned into an I when your password for the IFRS assessment test expires.

UD SBA Graduate Programs Grading Scale

A	93.00 - 100
A-	90.00 - 92.99
B+	87.00 – 89.99
B	83.00 – 86.99
B-	80.00 – 82.99
C	70.00 – 79.99
F	0.00 – 69.99