



# GUJARAT TECHNOLOGICAL UNIVERSITY

Program Name: Master of Business Administration

Level: PG

Branch: International Business

Course / Subject Code: MB01093011

Course / Subject Name : International Accounting Practices

W. e. f. Academic Year	2025-26
Semester	1
Category of the Course:	Core Course (CC)

<b>Prerequisite:</b>	Not required
<b>Rationale:</b>	Accounting is a business language so every students of Business Administration should know this. All students have to take an introductory financial accounting course to develop the managerial perspective of accounting terminology, rules, methodology and preparation as well as analysis of financial statements of various organizations. This International Accounting Practice course focuses on the Global perspectives of accounting, which is also necessary for every student of MBA (International Business).

### Course Outcome:

No.	Course Outcome	RBT Level
1	To remember fundamental Principles of Financial Accounting	RM
2	To Understand various concepts for International Accounting & Taxation	UN
3	To Apply accounting rules to prepare final accounts and different budgets to take effective Managerial Decision	AP
4	To Analyse the financial performance of companies with the help of different tools & techniques of analysis.	AN
5	To Evaluate profit planning of the firm with the help of budgetary control and break even analysis	EL

### Teaching and Examination Scheme:

(in Total Hours (TH) per semester)					Total Credits =TH/30	Assessment Pattern & marks					Total Marks
L	T	PR	PBL*	TH		C	Theory		Tutorial / Practical		
					ESE (E)		PA (M)	PA (I)	PBL (I)	ESE (V)	
45	0	30	45	120	4	70	30	20	30	0	150

\* Problem Based Learning (PBL) aims to accommodate learning beyond syllabus as per clause 9.4 of NBA manual.



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## Course Content:

Unit No.	Content	No. of Hours	Marks
1	<b>International Accounting</b> (Theory) Meaning and Concept of Accounting and its Changing Role, Development of International Accounting, Scope of International Accounting, Importance and Difficulties of International Accounting, Users of Accounting Information  <b>Accounting Principles &amp; GAAP</b> (Theory) Accounting Concepts and Conventions, Role of Financial Accounting Standard Board (FASB), US GAAP and Indian GAAP, International Financial Reporting Standards (IFRS) and Ind.-AS. Concept of XBRL Reporting for Global Financial Reporting, Issues in international disclosure.	10	14
2	<b>Accounting Process</b> (Theory & Numerical) Accounting Equation, Rules for Debit & Credit, Journal Entries, Ledger and Posting and preparation of Trial Balance  <b>Corporate Final Accounts</b> (Numerical) Final Accounts of companies (Vertical Corporate Balance Sheet and P&L Account with appropriate schedules) including Adjustment Entries	12	21
3	<b>Techniques of Financial Statement Analysis</b> (Theory & Numerical) <ul style="list-style-type: none"><li>● Comparative Statement</li><li>● Common-Size Statement</li><li>● Trend Analysis</li><li>● Ratio Analysis</li><li>● DuPont Analysis</li></ul>	13	21
4	<b>International Taxation</b> (Theory) International Tax Planning, Objectives of International Taxation, International Taxation Policy, Tax Treaties & Double Taxation, Tax Haven  <b>Budgetary Control &amp; Profit Planning</b> (Numerical) Meaning and Types of Budget, Cash and Flexible Budget, Break Even Analysis and Profit Maximization.	10	14



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5	Analysis of Annual reports published by corporates from Managerial Perceptive and Comparative Financial Statement Analysis of MNCs.	30+45	PA(I) + PBL* (I) assessment (50)
<b>Total</b>		<b>120</b>	

\*as per the List of Generic Activities suggested for Problem Based Learning (PBL).

## Suggested Specification Table For Question Paper Design:

Distribution of Theory Marks (in %)					
R Level	U Level	A Level	N Level	E Level	C Level
10	20	30	30	10	0

\*RM: Remember, UN: Understand, AP: Apply, AN: Analyze, EL: Evaluate, CR: Create (as per revised Blooms Taxonomy)

## Suggested Learning Resources:

S. No.	Title of Book	Author	Publication House
1	International Accounting	A K Das Mohapatra	PHI
2	Financial Accounting	V. Rajasekaran & R. Lalitha	Pearson Publication
3	Financial Accounting: A South Asian Perspective	Godwin, Alderman & Sanyal	CENGAGE Learning
4	Total Management by Ratios	Rushikesh Bhattacharya	Sage Publications
5	Financial Accounting for Management -: An Analytical Perspective	Ambrish Gupta	Pearson Education
6	Cost and Management Accounting: Theory, Problems & Solutions	M. N. Arora	Himalaya Publishing House
7	Accounting: Text and Case	Robert N Anthony, David F Hawkins	McGraw- Hill

## List of Journals / Periodicals / Magazines / Newspapers / Web resources, etc.

1. The Chartered Accountant
2. The Chartered Secretary
3. Indian Journal of Accounting
4. Indian Journal of Finance
5. Business India / Business Today / Business World
6. Business Standard/Economic Times/Financial Times/ Financial Express



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## CO-PO Mapping

Semester-1	International Accounting Practices				
	POs				
Course Outcomes	PO1	PO2	PO3	PO4	PO5
CO1	3	2	1	1	0
CO2	1	0	2	0	0
CO3	2	0	1	1	1
CO4	1	2	0	2	2
CO5	0	3	2	3	0

Legend: '3' for high, '2' for medium, '1' for low and '-' for no correlation of each CO with PO.

## List of Generic Activities suggested for Problem Based Learning (PBL)

Sr. No.	Activity	Description	Outcome	Suggested Hours
1	Industry Visit	The students will be taken to industrial visit.	Practical experience to students that how the operations of business are carried out.	10 hours
2	Case Study Discussion	The case study in the area of topic will be discussed with the students.	The students will be able to identify the situation and apply management theories to resolve the problem.	5 hours
3	Gamification in the subject	The students will be given the problem and asked to solve the problem by playing a game to learn the concept.	The students will be able to apply the concept and learn by playing the game.	10 hours
4	Data collection Assignment	The students will be given the assignment based on the module of the subject.	The students will be able to learn data collection from industry and submit assignments with practical inputs.	6 hours
5	Industry Analysis	The students will be allotted industry and asked to carry out the analysis as per the	The students will be able to know the application of the concept in the specific industry.	8 hours



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		requirements of the subject.		
6	Simulation	The students will be given the simulation activities as per the requirements of the subject.	The students will learn and develop the experimental attitude that will help them to solve the industry problems.	10 hours
7	Personality Self-Assessment	Understanding personal traits and how they influence work behavior, teamwork, and managerial effectiveness.	Students will develop self-awareness of their personality traits and identify strategies to enhance their professional effectiveness.	3 hours
8	Leadership Style Self-Assessment	Exploring personal leadership tendencies and their impact on team performance and decision-making.	Students will understand their leadership style and plan ways to adapt it for effective team and organizational management.	2-3 hours
9	Cross-Cultural HR Practices Comparison Report	Analyzing how cultural differences (Hofstede dimensions) influence HR practices in India vs. another country.	Students will apply cross-cultural frameworks to analyze and compare HR practices and develop insights for managing diverse workplaces.	6 hours
10	DEI Role-Play	Applying DEI principles to resolve workplace conflicts and promote inclusion.	Students will demonstrate inclusive communication and problem-solving skills while applying DEI principles in simulated workplace scenarios.	5 hours
11	Visit to Company for Practical Exposure	Students will be guided to visit the company and explore the practical operating of the tasks.	Students are required to visit the relevant company for practical exposure of the execution of the management activities.	8-10 hours
12	Visit to Trade Expo	Students will be taken to trade expo held for different products to understand business operation and networking.	Students are advised to visit trade expo and meet manufacturer and service providers to understand business operations and expansion.	6-8 hours



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13	Industry Defined Problem	The students will be given a minor problem related to industry and they have to prepare a report depicting the probable solution of the problem.	The students will be able to apply management techniques to solve the allotted problem and will provide managerial solution for the same.	10-15 hours
14	Financial Statement Analysis	The students will be provided with the financial data to analyze financial stability of the company.	The students have to extract financial data from the authenticate database and compare the financial performance within the company and with competitors (or industry average) for future growth. The result should be presented with remarks.	12-15 hours
15	Survey / Questionnaire	Data collection through survey or Questionnaire	The students will be given topics for survey or questionnaire based research. They have to present the findings in the scientific manner and present the same for decision-making.	25-30 hours