

“International Accounting” – review form example

Assignment type:

Students write a comparative analysis of audit reports from different parts of the world, looking at cultural impacts on systems and practices in accounting.

Review form:

1. *Country Selection:* Has the student correctly selected three countries from different cultural groupings and provided reasons for their choice? Has the student outlined whether there are any relevant environmental or economic or political issues of concern within any of the countries?

Please state whether you agree/disagree and add comments as to the reasons for your answer.

Strongly disagree / Disagree / Neutral / Agree / Strongly agree

Comments/Justification:

2. *Industry and companies:* Has the student correctly selected an industry and three companies from within this industry? Are these companies from three different cultural groupings?

Please state whether you agree/disagree and add comments as to the reasons for your answer.

Strongly disagree / Disagree / Neutral / Agree / Strongly agree

Comments/Justification:

3. *Development factors – comparative analysis:* Has the student clearly identified the development factors of each of the three selection countries and clearly compared and contrasted these factors?

Please state whether you agree/disagree and add comments as to the reasons for your answer.

Strongly disagree / Disagree / Neutral / Agree / Strongly agree

Comments/Justification:

4. *Cultural dimensions – comparative analysis:* Has the student clearly identified the cultural dimensions of each of the three selected countries and then clearly compared and contrasted these dimensions?

Please state whether you agree/disagree and add comments as to the reasons for your answer.

Strongly disagree / Disagree / Neutral / Agree / Strongly agree

Comments/Justification:

5. *Accounting values – comparative analysis*: Has the student clearly identified the accounting values of each of the three selected countries and then clearly compared and contrasted these values?

Please state whether you agree/disagree and add comments as to the reasons for your answer.

Strongly disagree / Disagree / Neutral / Agree / Strongly agree

Comments/Justification:

6. a) *Strengths and weaknesses of Hofstede's Model*: Has the student clearly set up the strengths and weaknesses of Hofstede's Model?

Yes / No

Comments/Justification:

- b) *Strengths and weaknesses of Gray's model*: Has the student clearly set out the strengths and weaknesses of Gray's Model?

Yes / No

Comments/Justification:

7. *Testing of the Models*: Has the student developed a useful test of the current relevance of the Hofstede and Gray's models?

True / False

Comments/Justification