A brief description of the overall purpose of this KAM

The structure of this specialized KAM follows the typical Walden trilogy of breadth, depth, and application, each requiring demonstration of a different aspect of competency leading to a broad-based and integrated knowledge in the subject matter of the KAM concerned. These requirements are further explained below.

**Breadth**

This section requires a 30-page essay discussing, comparing, contrasting, and critiquing a selected range of auditing and international accounting theories. Examples of these include but are not limited to the following theories: Accounting for foreign currency transactions/translations, accounting for changing prices of commodities, measurement and disclosure for financial reporting, transfer pricing and taxation of the global enterprise, applied economic/accounting measurement, and auditing for internal control and substantive economic information of the enterprise. The range and type of theories to be covered must be determined between the student and the KAM assessor.

**Depth**

For this section, please prepare an annotated bibliography of at least 15 recently published journal articles to examine the status of current research in the field of auditing and international accounting. Additionally, write an analytical essay of 25 pages on a few neglected or relatively less explored problems, issues, and concerns identified by experts and clients in the area of auditing and international accounting that may deserve further research.

**Application**

Similar to the application requirements in other KAMS you may have done, this section can be completed by a 20-25 page hands on project or program developed to solve a real or hypothetical auditing and international accounting problem. Examples may include but are not limited to the following types of problems in search of a solution: Auditing change, both national and international, brought about by the passage of the Sarbanes/Oxley Act of 2002,
as well as the political, economic and social variables that must be considered to bring about the standardization/harmonization of international accounting.

**Note:** Please try to clearly demarcate the demonstrations as explained above for each component in order to avoid redundancy between breadth, depth, and application, at the same time that you construct the entire KAM as an integrated document on the subject matter discussed. The document must correspond to the Walden approved APA form and style manual, along with appropriate table of contents and references separately for each section.

**Startup references**


*Journal of international Accounting, Auditing & Taxation [electronic resource].* Published by Elsevier Science.

