



SACRAMENTO
STATE

Course Change Proposal Form A



Academic Group (<i>College</i>): College of Business Administration	Academic Organization (<i>Department</i>): N/A	Date: October 25, 2007
Type of Course Proposal: New <input checked="" type="checkbox"/> Change <input type="checkbox"/> Deletion <input type="checkbox"/>	Department Chair: N/A	Submitted by: Chiang Wang, Associate Dean for Graduate and External Programs
Does this course fulfill a requirement for single-subject or multiple subject credential students? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	For Catalog Copy: Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> CCE: Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Semester Effective: Fall <input type="checkbox"/> Spring <input checked="" type="checkbox"/> , 2008 <input type="checkbox"/>

This course replaces experimental course Subject Area (<i>prefix</i>) and Catalog Number (<i>course number</i>):	
This Catalog Number (<i>course number</i>) is being replaced:	

Change from:

Subject Area (<i>prefix</i>) & Catalog No. (<i>course no.</i>):	Title:	Units:
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Change to:

Subject Area (<i>prefix</i>) & Catalog No. (<i>course no.</i>): ACCY 240	Title: Integrated Accounting Concepts	Units: 3
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JUSTIFICATION:

The course is to help students assimilate these skills to enhance their experiences in subsequent course work in the MS/Accountancy program.
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NEW COURSE DESCRIPTION: (Not to exceed 80 words, and language should conform to catalog copy. See <http://www.csus.edu/acaf/univmanual/crspsl.htm> - Guidelines for Catalog Course Description)

Development of student skills in the basics of auditing, systems, and financial accounting through the use of a comprehensive case study/practice set; Discussion of issues such as financial statement analysis, professional ethics, and internal controls.

Note:	
Prerequisite: Enforced at Registration: Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	
Corequisite: Enforced at Registration: Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	
CAN (California Articulation Number):	
Graded: Letter <input checked="" type="checkbox"/> Credit/No Credit <input type="checkbox"/>	Instructor Approval Required? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
Course Classification (<i>e.g., lecture, lab, seminar, discussion</i>): Seminar/discussion	Title for CMS (not more than 30 characters) Integrated ACCY Concepts
Cross Listed? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	If yes, do they meet together and fulfill the same requirement, and what is the other course. Foundations of Inter Acct
How Many Times Can This Course be Taken for Credit? <u> 1 </u>	
Can the course be taken for Credit more than once during the same term? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	

FOR NEW COURSE PROPOSALS OR SUBSTANTIVE CHANGES ONLY:

Description of the Expected Learning Outcomes: Describe outcomes using the following format: "Students will be able to: 1), 2), etc."
See the example at <http://www.csus.edu/acaf/example.htm>

Upon course completion the student will be able to :

1. Prepare and analyze financial statements.
2. Identify ethical accounting issues and the internal controls designed to mitigate risk.

****Attach a list of the required/recommended course readings and activities [Note: it is understood that these are updated and modified as needed by the instructor(s).] This attachment should be forwarded only to your Dean's office, not Academic Affairs.**

Assessment Strategies: A description of the assessment strategies (e.g., portfolios, examinations, performances, pre-and post-tests, conferences with students, student papers) which will be used by the instructor to determine the extent to which students have achieved the learning outcomes noted above:

Students' class participation will be evaluated based on the quantity and quality of input. Their ability to complete the bookkeeping cycle will be evaluated with a comprehensive problem set. Their understanding of course material will be evaluated using a midterm examination and a final examination.

For whom is this course being developed?

Majors in the Dept ___ Majors of other Depts ___ Minors in the Dept ___ General Education ___ Other X ___

Is this course required in a degree program (major, minor, graduate degree, certificate)? Yes ___ No X ___

If yes, identify program(s):

Does the proposed change or addition cause a significant increase in the use of College or University resources (lab room, computer facilities, faculty, etc.)? Yes ___ No X ___

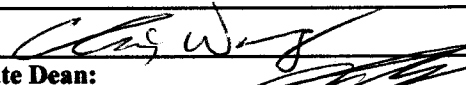
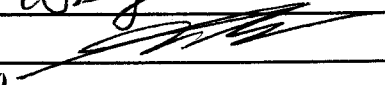
If yes, attach a description of resources needed and verify that resources are available.

Indicate which department or programs will be affected by the proposed course (if any). _____

The Department Chair's signature below indicates that affected programs have been sent a copy of this proposal form.

Approvals: If proposed change, new course or deletion is approved, sign and date below. If not approved, forward without signing to the next reviewing authority, and attach an explanatory memorandum to the original copy.

Signatures:

	Date
Department Chair: 	10/25/07
College Dean or Associate Dean: 	10/25/07
CPSP (for school personnel courses ONLY)	
Associate Vice President and Dean for Academic Programs	

Distribution: Academic Affairs (original), Department Chair and College Dean. Dean's office to send original after approval to Academic Affairs, at mail zip 6016. An electronic copy must also be sent.

Accounting 240
Integrated Accounting Concepts

Course Outline

General Course Description:

Students will be tasked to develop their skills in the basics of auditing, systems, and financial accounting through the use of a comprehensive case study/practice set. This case study and others will also deal with issues such as financial statement analysis, professional ethics, and internal controls. The objective of this survey approach is to help students assimilate these skills to enhance their experiences in subsequent course work in the program.

1. The Mechanics

Description: Students will be instructed to prepare worksheets and financial statements.

2. The Analysis

Description: Students will be assigned cases and to learn how to analyze financial statements.

3. The Ethics

Description: Students will study accounting ethics using two recent cases pertaining to Enron (lack of independence and objectivity) and WorldCom (lack of professionalism and integrity).

4. The Controls

Description: Students will be introduced to PCAOB (The Public Company Accounting Oversight Board), a private-sector, non-profit corporation, created by the Sarbanes-Oxley Act of 2002, to oversee the auditors of public companies in order to protect the interests of investors and further the public interest in the preparation of informative, fair, and independent audit reports.