



SACRAMENTO
STATE

Course Change Proposal Form A



Academic Group (College): College of Business Administration	Academic Organization (Department): 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, Interim 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 checked="" type="checkbox"/> No <input type="checkbox"/> CCE: Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Semester Effective: Fall <input type="checkbox"/> Spring <input checked="" type="checkbox"/> , 2008 <input type="checkbox"/>

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

Change from:

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

Subject Area (prefix) & Catalog No. (course no.): ACCY 251	Title: Foundations of International Accounting	Units: 3
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JUSTIFICATION:

This course is an essential foundation for the International Accounting Information Analyst (IAIA) candidate. It introduces the topics that will be covered in detail in subsequent courses in the certificate program. It also sets the overall framework for the materials to follow.

NEW COURSE DESCRIPTION: (Not to exceed 80 words, and language should conform to catalog copy. See <http://www.csus.edu/acad/univmanual/crspsl.htm> - Guidelines for Catalog Course Description)

The role of culture in accounting; comparative international financial and managerial accounting fundamentals; international financial statement analysis; international accounting standards and U.S. GAAP convergence; international business combinations; foreign exchange; international auditing; international taxation; and international capital flows.

Note:

Prerequisite: ACCY 250 or equivalent
Enforced at Registration: Yes No

Corequisite:
Enforced at Registration: Yes No

CAN (California Articulation Number):

Graded: Letter Credit/No Credit **Instructor Approval Required?** Yes No

Course Classification (e.g., lecture, lab, seminar, discussion):
Seminar/discussion **Title for CMS (not more than 30 characters)**

Cross Listed? Yes No **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? 1

Can the course be taken for Credit more than once during the same term? Yes No

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. Discuss the environment of international accounting.
2. Describe current examples of the influence of culture on accounting and business.
3. Demonstrate financial statement analysis and auditing in a global context.
4. Contrast relevant accounting topics on global accounting standard convergence, foreign currency issues and multinational business combinations.

****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 will be evaluated on the quality and quantity of class participation including current event presentations, quizzes, and a mid-term exam which may be essay based. A final group project report based on an analysis of a current global business problem or current global business fact pattern will also be required.

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 ___

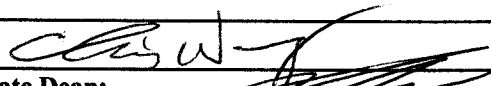

If yes, attach a description of resources needed and verify that resources are available.

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: 	10/13/07
College Dean or Associate Dean: 	10/25/07
CPSP (for school personnel courses ONET)	
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.

ACCY 251 – Foundations of International Accounting

Course Outline

Course Description

The role of culture in accounting; comparative international financial and managerial accounting fundamentals; international financial statement analysis; international accounting standards and U.S. GAAP convergence; international business combinations; foreign exchange; international auditing; international taxation; and international capital flows.

Learning Objectives

Upon course completion the student will be able to:

- Discuss the environment of international accounting.
- Describe current examples of the influence of culture on accounting and business.
- Demonstrate financial statement analysis and auditing in a global context.
- Contrast relevant accounting topics on global accounting standard convergence, foreign currency issues and multinational business combinations.

List of Topics

- The role of culture in accounting systems.
- International accounting and auditing standards.
- Comparison of U.S. and international accounting standards.
- Basic international taxation principles.
- Basic foreign exchange issues.
- Introductory international capital flow models.
- Principles of comparative international financial statement analysis.

Suggested Textbook

International Accounting and Multinational Enterprises; Radebaugh, Gray, Black; Wiley 6th ed.