



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 281	Title: Issues in International Accounting Strategy	Units: 3
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JUSTIFICATION:

It is absolutely essential that international accounting information be relevant. It must above all be current and of high quality. This course will provide such currency. Additionally, contact with practicing experts will enhance the quality and relevance of the information presented and will also provide future valuable networking possibilities for participants.

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)

Overview of international financial reporting standards (IFRS) and comparison with U.S. Generally Accepted Accounting Principles (GAAP); International accounting issues in the technology sector; informational accounting issues in the manufacturing industries, international accounting issues in business combinations; and intangible asset valuation under U.S. GAAP and IFRS. Successful completion of this capstone course will be one of the ways to satisfy the culminating experience fore the MS/Accountancy program.

Note:

Prerequisite: ACCY 262
Enforced at Registration: Yes No

Corequisite:
Enforced at Registration: Yes No

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 (e.g., lecture, lab, seminar, discussion): seminar	Title for CMS (not more than 30 characters): Issues in Inter Acct Strategy
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.

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/acad/example.htm>

After completing this course will be able to:

1. Describe significant and current global accounting issues, concerns and concepts.
2. Discuss the importance of these issues in relation to global business development, and global accounting and auditing.
3. Examine interactive planning scenarios, and
4. Demonstrate their knowledge to current global business and accounting problems.

****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 assessed on their level of group participation, their performance on periodic quizzes and subject briefing and a final group project report.

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

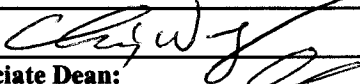
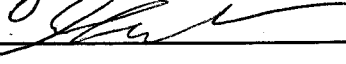
If yes, attach a description of resources needed and verify that resources are available.

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: 	10/27/07
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.

ACCT 281 - Issues in International Accounting Strategy

Course Outline

Course Description

Overview of international financial reporting standards (IFRS) and comparison with U.S. Generally Accepted Accounting Principles (GAAP). International accounting issues in the technology sector; informational accounting issues in the manufacturing industries, international accounting issues in business combinations; and intangible asset valuation under U.S. GAAP and IFRS. Successful completion of this capstone course will be one of the ways to satisfy the culminating experience fore the MS/Accountancy program.

Learning Objectives

After completing this course will be able to:

- Describe significant and current global accounting issues, concerns and concepts.
- Discuss the importance of these issues in relation to global business development, and global accounting and auditing.
- Examine interactive planning scenarios, and
- Demonstrate their knowledge to current global business and accounting problems.

List of Possible Topics

- International financial reporting standards (IFRS)
- U.S. GAAP and IFRS
- International accounting issues in technology
- International accounting issues in business combinations
- Assesst valuation in a global context

Suggested Test(s)

Class materials will be selected by the instructors.