## Course Change Proposal
### Form A

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

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

This Catalog Number (course number) is being replaced:

### Change from:

<table>
<thead>
<tr>
<th>Subject Area (prefix) &amp; Catalog No. (course no.):</th>
<th>Title:</th>
<th>Units:</th>
</tr>
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### Change to:

<table>
<thead>
<tr>
<th>Subject Area (prefix) &amp; Catalog No. (course no.):</th>
<th>Title: Integrated Accounting Concepts</th>
<th>Units: 3</th>
</tr>
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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.

### 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 No X

Corequisite:
Enforced at Registration: Yes No X

CAN (California Articulation Number):

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

Course Classification (e.g., lecture, lab, seminar, discussion):

Seminar/discussion

Title for CMS (not more than 30 characters)

Integrated ACCY Concepts

Cross Listed?

Yes No X

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 X
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?

Major in the Dept.  Major(s) of other Depts.  Minor(s) 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.


<table>
<thead>
<tr>
<th>Signatures:</th>
<th>Date</th>
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</thead>
<tbody>
<tr>
<td>Department Chair:</td>
<td>10/25/07</td>
</tr>
<tr>
<td>College Dean or Associate Dean:</td>
<td>10/25/07</td>
</tr>
<tr>
<td>CPSP (for school personnel courses ONLY)</td>
<td>10/25/07</td>
</tr>
<tr>
<td>Associate Vice President</td>
<td></td>
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<tr>
<td>and Dean for Academic Programs</td>
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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.