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, Interim Associate Dean for Graduate and External Programs</td>
</tr>
<tr>
<td>New <em>X</em> Change ___ Deletion ___</td>
<td>For Catalog Copy: Yes <em>X</em> No ___</td>
<td>Semester Effective:</td>
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<td>Does this course fulfill a requirement for single-subject or multiple subject credential students? Yes ___ No <em>X</em>__</td>
<td>CCE: Yes <em>X</em> No ___</td>
<td>Fall ___ Spring <em>X</em>__, 2008___</td>
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</table>

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

This Catalog Number (course number) is being replaced:

<table>
<thead>
<tr>
<th>Change from:</th>
<th>Change to:</th>
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<tbody>
<tr>
<td>Subject Area (prefix) &amp; Catalog No. (course no.):</td>
<td>Title:</td>
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<tr>
<td>Subject Area (prefix) &amp; Catalog No. (course no.):</td>
<td>Title: Foundations of International Accounting</td>
</tr>
<tr>
<td>ACCY 251</td>
<td></td>
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<td>Units: 3</td>
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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 _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)
Cross Listed? Yes ___ No ___
If yes, do they meet together and fulfill the same requirement, and what is the other course. Foundations of Inter Act
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. 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.

**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?**

<table>
<thead>
<tr>
<th>Majors in the Dept</th>
<th>Majors of other Depts</th>
<th>Minors in the Dept</th>
<th>General Education</th>
<th>Other</th>
<th>X</th>
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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).

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

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**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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<tbody>
<tr>
<td>Department Chair:</td>
<td>7/4/07</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>
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<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 mall 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.