

ACCY 190: INTERNATIONAL ACCOUNTING

In Workflow

1. CBA College Committee Chair (anne.fuller@csus.edu)
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9. PeopleSoft (PeopleSoft@csus.edu)

Approval Path

1. Tue, 22 Oct 2019 21:39:02 GMT
Marty Wilson (mcwilson): Rollback to Initiator
2. Tue, 22 Oct 2019 23:08:36 GMT
Marty Wilson (mcwilson): Approved for CBA College Committee Chair
3. Tue, 22 Oct 2019 23:09:21 GMT
Marty Wilson (mcwilson): Approved for CBA Dean

Date Submitted: Tue, 22 Oct 2019 23:07:24 GMT

Viewing: ACCY 190 : International Accounting

Last edit: Tue, 22 Oct 2019 23:07:23 GMT

Changes proposed by: Hugh Pforsich (102041509)

Contact(s):

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Catalog Title:

International Accounting

Class Schedule Title:

International Accounting

Academic Group: (College)

CBA - Business Administration

Academic Organization: (Department)

Business Administration

Will this course be offered through the College of Continuing Education (CCE)?

No

Catalog Year Effective:

Fall 2020 (2020/2021 Catalog)

Subject Area: (prefix)

ACCY - Accountancy

Catalog Number: (course number)

190

Course ID: (For administrative use only.)

100146

Units:

3

In what term(s) will this course typically be offered?

Fall, Spring

Does this course require a room for its final exam?

Yes, final exam requires a room

Does this course replace an existing experimental course?

No

This course complies with the credit hour policy:

Yes

Justification for course proposal:

Adding a prerequisite

Course Description: (Not to exceed 80 words and language should conform to catalog copy.)

Accounting concepts, principles, and methods applicable to multinational transactions and global corporations. Contents include the translation of financial statements, comparative accounting systems, financial reporting, currency risk management, international accounting standards and organizations, taxation problems, and the managerial aspects of multinational transactions.

Are one or more field trips required with this course?

No

Fee Course?

No

Is this course designated as Service Learning?

No

Does this course require safety training?

No

Does this course require personal protective equipment (PPE)?

No

Does this course have prerequisites?

Yes

Prerequisite:

ACCY 111, Business Major

Prerequisites Enforced at Registration?

Yes

Does this course have corequisites?

No

Graded:

Letter

Approval required for enrollment?

No Approval Required

Course Component(s) and Classification(s):

Discussion

Discussion Classification

CS#04 - Lecture /Recitation (K-factor=1 WTU per unit)

Discussion Units

3

Is this a paired course?

No

Is this course crosslisted?

No

Can this course be repeated for credit?

No

Can the course be taken for credit more than once during the same term?

No

Description of the Expected Learning Outcomes: Describe outcomes using the following format: "Students will be able to: 1), 2), etc."

After taking this course, students should be able to:

- Explain the accounting issues related to international business by following the evolution of a fictional company as it grows from a domestic company to a global company,
- Identify the differences in financial reporting across countries and the international convergence of accounting standards,
- Explain the financial reporting issues that are particularly important to multinational corporations,
- Analyze foreign financial statements,
- Identify international taxation and transfer pricing issues,
- Demonstrate an awareness of strategic international accounting issues for multinational corporations, and
- Explain how to acquire information on current issues in international auditing and corporate governance.

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.

Assessment methods include:

- 3 Exams
- 5 Cases
- 5 Quizzes
- 1 Project

Is this course required in a degree program (major, minor, graduate degree, certificate?)

No

Does the proposed change or addition cause a significant increase in the use of College or University resources (lab room, computer)?

No

Will there be any departments affected by this proposed course?

No

I/we as the author(s) of this course proposal agree to provide a new or updated accessibility checklist to the Dean's office prior to the semester when this course is taught utilizing the changes proposed here.

I/we agree

University Learning Goals

Undergraduate Learning Goals:

Competence in the disciplines
Intellectual and practical skills

Is this course required as part of a teaching credential program, a single subject, or multiple subject waiver program (e.g., Liberal Studies, Biology) or other school personnel preparation program (e.g., School of Nursing)?

No

GE Course and GE Goal(s)

Is this a General Education (GE) course or is it being considered for GE?

No

Reviewer Comments:

Marty Wilson (mcwilson) (Tue, 22 Oct 2019 21:39:02 GMT):Rollback: editing

Key: 13