1. **Catalog Description of the Course.** Include the course prefix, number, full title, and units. Provide a course narrative including prerequisites and corequisites. If any of the following apply, include in the description: Repeatability (May be repeated to a maximum of ___ units); time distribution (Lecture ___ hours, laboratory ___ hours); non-traditional grading system (Graded CR/NC, ABC/NC). Follow accepted catalog format.

   **ACCT 410: International Accounting (3)**
   Three hours per week
   Prequisite: ACCT 210 and 220

   Designed to develop a fundamental knowledge of the assumptions, environmental considerations and techniques underlying the collection and reporting of financial information on an international scale.

2. **Mode of Instruction.**

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<thead>
<tr>
<th>Units</th>
<th>Hours per Unit</th>
<th>Benchmark Enrollment</th>
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</thead>
<tbody>
<tr>
<td>Lecture</td>
<td>3</td>
<td>1</td>
</tr>
<tr>
<td>Seminar</td>
<td>_______</td>
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<td>Activity</td>
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3. **Justification and Learning Objectives for the Course.** (Indicate whether required or elective, and whether it meets University Writing, and/or Language requirements) [Use as much space as necessary]

   This required course in the Global Business Emphasis is designed to develop student’s understanding of the accounting information needed in the operations of a Multinational Enterprise.

   **Learning Objectives**

   Students who successfully complete this course will be able to:

   1. Identify contemporary issues in international accounting
   2. Identify major players in international accounting standards process
   3. Translate financial statements for foreign subsidiaries
   4. Explain impact of foreign currency fluctuations on financial statements
   5. Develop foreign currency risk exposure strategies
   6. Explain impact of culture on accounting standard setting process
   7. Evaluate harmonization efforts
   8. Evaluate various tax systems
   9. Identify international jurisdictional tax issues such as transfer pricing and tax credits
4. Is this a General Education Course  YES  NO
   If Yes, indicate GE category:
   | Category                                                                 |   |
   | A (English Language, Communication, Critical Thinking)                   |   |
   | B (Mathematics & Sciences)                                               |   |
   | C (Fine Arts, Literature, Languages & Cultures)                          |   |
   | D (Social Perspectives)                                                  |   |
   | E (Human Psychological and Physiological Perspectives)                    |   |

5. Course Content in Outline Form. [Be as brief as possible, but use as much space as necessary]
   1. Financial reporting in the global arena
   2. Harmonizing financial reporting standards
   3. Accounting for currency exchange rate changes
   4. Selected financial reporting and disclosure issues in the global context
   5. Using corporate financial reports across borders
   6. Financial reporting in emerging capital markets
   7. Managerial issues in international accounting

6. References. [Provide 3 - 5 references on which this course is based and/or support it.]

7. List Faculty Qualified to Teach This Course.
   Dr. Cathy Claiborne
   Business Faculty

8. Frequency.
   a. Projected semesters to be offered: Fall ___1__ Spring ___1__ Summer ____

9. New Resources Required.
   a. Computer (data processing), audio visual, broadcasting needs, other equipment
   b. Library needs
   c. Facility/space needs

10. Consultation.
    Attach consultation sheet from all program areas, Library, and others (if necessary)

11. If this new course will alter any degree, credential, certificate, or minor in your program, attach a program modification.

   ________ Cathy Claiborne ___________________ 12/1/03 __________________________
   Proposer of Course Date