

CALIFORNIA STATE UNIVERSITY CHANNEL ISLANDS

NEW COURSE PROPOSAL

PROGRAM AREA _____

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
Prerequisite: 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.

Table with 4 columns: Mode of Instruction, Units, Hours per Unit, Benchmark Enrollment. Rows include Lecture (3, 1, 25), Seminar, Laboratory, and Activity.

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

