CALIFORNIA STATE UNIVERSITY CHANNEL ISLANDS

NEW COURSE PROPOSAL

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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	al grading
	system (Graded CR/NC, ABC/NC). Follow accepted catalog format.	J	

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.

	Units	Hours per Unit	Benchmark Enrollment
Lecture	3	1_	25
Seminar			
Laboratory			
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

4.	Is this a General Education Course If Yes, indicate GE category:	YES	<u>NC</u>	<u>)</u>			
	A (English Language, Communication, Cr	itical Thinking	g)]		
	B (Mathematics & Sciences)						
	C (Fine Arts, Literature, Languages & Cu	ltures)					
	D (Social Perspectives)						
	E (Human Psychological and Physiologica	l Perspectives)					
5.	Course Content in Outline Form. [Be as b	prief as possible	, but use a	s mucl	h space as necessary]		
	1. Financial reporting in the global arena						
	3. Accounting for currency exchange r	rate changes					
	Selected financial reporting and disc		n the globa	ıl conte	ext		
	5. Using corporate financial reports ac						
	6. Financial reporting in emerging cap						
	7. Managerial issues in international ad	ccounting					
6.	References. [Provide 3 - 5 references on who Gernon, H and Meek, G. Accounting: an International Financial References, M. et.al. International Financial References, T.R. et.al. Financial Statement And Griffin, R. International Business: Manageri Shahrokh, M. International Accounting: A U	ernational Perspeporting and An ealysis: A globa ial Perspective	pective (5 ^{tt} alysis (2 nd l Perspecti Forecast (1	edition editio	on). McGraw-Hill Irwin. 2000 n) McGraw-Hill Irwin. 2001 entice Hall 2004 tion). Prentice Hall 2004		
7.	List Faculty Qualified to Teach This Cour Dr. Cathy Claiborne Business Faculty	se.					
8.	Frequency. a. Projected semesters to be offered: Fall	1 Sprii	ng1	Sun	nmer		
9.	New Resources Required.						
	a. Computer (data processing), audio visual, broadcasting needs, other equipment						
	b. Library needs			-			
	c. Facility/space needs						
10.	Consultation.	T '1	1 1 7		\ \		
	Attach consultation sheet from all program a	reas, Library, ai	nu otners (ır nece	essary)		
11.	If this new course will alter any degree, crede	ential, certificat	e, or mino	r in yo	ur program, attach a program modification.		
	Cathy Claiborne	12/1/03					
Pro	oposer of Course	Date					