

**CALIFORNIA STATE UNIVERSITY CHANNEL ISLANDS
COURSE MODIFICATION PROPOSAL**

Courses must be submitted by October 15, 2010, and finalized by the end of the fall semester to make the next catalog (2011-12) production

DATE (CHANGE DATE EACH TIME REVISED): 8.4.10 REV 11.24.10

PROGRAM AREA(S): ACCT

Directions: All of sections of this form must be completed for course modifications. Use **YELLOWED areas to enter data. All documents are stand alone sources of course information.**

1. Course Information.

[Follow accepted catalog format.] (Add additional prefixes if cross-listed)

OLD

Prefix ACCT Course# 410 Title International Accounting
Units (3)
3 hours lecture per week
 hours blank per week

X Prerequisites: ACCT 210 ACCT 220
 Consent of Instructor Required for Enrollment
 Corequisites:
Catalog Description (Do not use any symbols):
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.

Graded
General Education Categories
 Lab Fee Requested
Course Level:
X Undergraduate
 Post-bac/Credential
 Graduate
 Repeatable for up to units
Total Completions
 Multiple Enrollment in same semester
Optional (Student's choice)

NEW

Prefix ACCT Course# 410 Title International Accounting
Units (3)
3 hours lecture per week
 hours blank per week

X Prerequisites: ACCT 210 ACCT 220
 Consent of Instructor Required for Enrollment
 Corequisites:
Catalog Description (Do not use any symbols):
Develops a fundamental knowledge of the assumptions, environmental considerations and techniques underlying the collection and reporting of financial information on an international scale.

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Course Level:
X Undergraduate
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Optional (Student's choice)

2. Mode of Instruction (Hours per Unit are defaulted)

Hegis Code(s) _____ (Provided by the Dean)

Existing

Proposed

	Units	Hours Per Unit	Benchmark Enrollment	Graded		Units	Hours Per Unit	Benchmark Enrollment	Graded	CS No. (filled out by Dean)
Lecture	<u>3</u>	<u>1</u>	<u>30</u>	X	Lecture	<u>3</u>	<u>1</u>	<u>30</u>	X	<input type="text"/>
Seminar	<input type="text"/>	<u>1</u>	<input type="text"/>	<input type="text"/>	Seminar	<input type="text"/>	<u>1</u>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Lab	<input type="text"/>	<u>3</u>	<input type="text"/>	<input type="text"/>	Lab	<input type="text"/>	<u>3</u>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Activity	<input type="text"/>	<u>2</u>	<input type="text"/>	<input type="text"/>	Activity	<input type="text"/>	<u>2</u>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Field Studies	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	Field Studies	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Indep Study	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	Indep Study	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Other blank	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	Other blank	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

3. Course Attributes:

General Education Categories: All courses with GE category notations (including deletions) must be submitted to the GE website: <http://summit.csuci.edu/geapproval>. Upon completion, the GE Committee will forward your documents to the Curriculum Committee for further processing.

A (English Language, Communication, Critical Thinking)

- A-1 Oral Communication
- A-2 English Writing
- A-3 Critical Thinking

B (Mathematics, Sciences & Technology)

- B-1 Physical Sciences
- B-2 Life Sciences – Biology
- B-3 Mathematics – Mathematics and Applications
- B-4 Computers and Information Technology

C (Fine Arts, Literature, Languages & Cultures)

- C-1 Art
- C-2 Literature Courses
- C-3a Language
- C-3b Multicultural

D (Social Perspectives)

E (Human Psychological and Physiological Perspectives)

UDIGE/INTD Interdisciplinary

Meets University Writing Requirement

Meets University Language Requirement

American Institutions, Title V Section 40404: Government US Constitution US History

Refer to website, Exec Order 405, for more information: <http://senate.csuci.edu/comm/curriculum/resources.htm>

Service Learning Course (Approval from the Center for Community Engagement must be received before you can request this course attribute).

4. Justification and Requirements for the Course. *[Make a brief statement to justify the need for the course]*

OLD

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.

Requirement for the Major/Minor

Elective for the Major/Minor

X Free Elective

NEW

This required course in the Global Business Option is designed to develop student's understanding of the accounting information needed in the operations of Multinational Enterprises.

Requirement for the Major/Minor

Elective for the Major/Minor

X Free Elective

Submit Program Modification if this course changes your program.

5. Student Learning Outcomes. (List in numerical order. You may wish to visit resource information at the following website: <http://senate.csuci.edu/comm/curriculum/resources.htm>)

Upon completion of the course, the student will be able to:

OLD

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

Upon completion of the course, the student will be able to:*

NEW

1. Identify and present, orally and in writing, contemporary issues in international accounting (2,3,5,6)
2. Explain orally and in writing the impact of foreign currency fluctuations on financial statements (2,3,5)
3. Design and present, orally and in writing, foreign currency risk exposure strategies (1,2,3,5)
4. Explain and present, orally and in writing, the impact of culture on the accounting standard-setting process (2,3,4,6)

*Aligns with Program Learning Goals for: 1)Critical thinking, 2) Oral communication, 3) Written Communication, 4)

as transfer pricing and tax credits

Conduct (Ethics), 5) Competencies in discipline, 6) Collaboration

6. Course Content in Outline Form. (Be as brief as possible, but use as much space as necessary)

OLD

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

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7. Managerial issues in international accounting

Does this course content overlap with a course offered in your academic program? Yes No X

If YES, what course(s) and provide a justification of the overlap.

Does this course content overlap a course offered in another academic area? Yes No X

If YES, what course(s) and provide a justification of the overlap.

Overlapping courses require Chairs' signatures.

7. Cross-listed Courses (Please note each prefix in item No. 1)

A. List cross-listed courses (Signature of Academic Chair(s) of the other academic area(s) is required).

B. List each cross-listed prefix for the course:

C. Program responsible for staffing:

8. References. [Provide 3-5 references]

OLD

- Gernon, H and Meek, G. *Accounting: an International Perspective* (5th edition). McGraw-Hill Irwin. 2000
Haskins, M. et.al. *International Financial Reporting and Analysis* (2nd edition) McGraw-Hill Irwin. 2001
Robinson, T.R. et.al. *Financial Statement Analysis: A global Perspective*. Prentice Hall 2004
Griffin, R. *International Business: Managerial Perspective Forecast* (3rd edition). Prentice Hall 2004
Shahrokh, M. *International Accounting: A User Perspective*. (2nd edition) Thompson Southwestern. 2004

NEW

- Gernon, H and Meek, G. *Accounting: an International Perspective* (5th edition). McGraw-Hill Irwin. 2000
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Griffin, R. *International Business: Managerial Perspective Forecast* (3rd edition). Prentice Hall 2004
Shahrokh, M. *International Accounting: A User Perspective*. (2nd edition) Thompson Southwestern. 2004

9. Tenure Track Faculty qualified to teach this course.

Business Faculty

10. Requested Effective Date or First Semester offered:

11. New Resource Requested: Yes No X

If YES, list the resources needed.

A. Computer Needs (data processing, audio visual, broadcasting, other equipment, etc.)

B. Library Needs (streaming media, video hosting, databases, exhibit space, etc.)

C. Facility/Space/Transportation Needs:

D. Lab Fee Requested: Yes **No** (Refer to the Dean's Office for additional processing)

E. Other.

12. Indicate Changes and Justification for Each. [Check all that apply and follow with justification. Be as brief as possible but, use as much space as necessary.]

- | | |
|---|--|
| <input type="checkbox"/> Course title | <input type="checkbox"/> Course Content |
| <input type="checkbox"/> Prefix/suffix | <input checked="" type="checkbox"/> Course Learning Outcomes |
| <input type="checkbox"/> Course number | <input type="checkbox"/> References |
| <input type="checkbox"/> Units | <input type="checkbox"/> GE |
| <input type="checkbox"/> Staffing formula and enrollment limits | <input type="checkbox"/> Other <input type="checkbox"/> |
| <input type="checkbox"/> Prerequisites/Corequisites | <input type="checkbox"/> Reactivate Course |
| <input checked="" type="checkbox"/> Catalog description | |
| <input type="checkbox"/> Mode of Instruction | |

Justification: Updated Student Learning Objectives (SLO) and aligns SLO with Program Learning Goals (PLG)

13. Will this course modification alter any degree, credential, certificate, or minor in your program? Yes **No**

If, YES attach a program update or program modification form for all programs affected.

Priority deadline for New Minors and Programs: **October 4, 2010** of preceding year.

Priority deadline for Course Proposals and Modifications: **October 15, 2010.**

Last day to submit forms to be considered during the current academic year: **April 15th.**

William Cordeiro

Proposer(s) of Course Modification

Date

Type in name. Signatures will be collected after Curriculum approval.

Approval Sheet

Course:

If your course has a General Education Component or involves Center affiliation, the Center will also sign off during the approval process.

Multiple Chair fields are available for cross-listed courses.

Program Chair		
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Signature

Date

Program Chair		
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Signature

Date

Program Chair		
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Signature

Date

General Education Chair		
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Signature

Date

Center for Intl Affairs Director		
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Signature

Date

Center for Integrative Studies Director		
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Signature

Date

Center for Multicultural Engagement Director		
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Signature

Date

Center for Civic Engagement and Service Learning Director		
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Signature

Date

Curriculum Chair		
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Signature

Date

Dean of Faculty		
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Signature

Date