

California University of Pennsylvania
Guidelines for New Course Proposals
University Course Syllabus
Department of Business and Economics
UCC Approval date: 12/3/2018

A. Protocol

Course Name: Financial Accounting
Course Number: ACC 710
Credits: 3
Prerequisites: Acceptance to M.ACC Program + Consent
Maximum Class Size (face-to-face): 35
Maximum Class Size (online): 35

B. Objectives of the Course:

Upon completion of the course, students should be able to:

- 1) Recognize critical accounting issues, both conceptually and theoretically.
- 2) Identify and summarize accounting problems individually, and as part of a team
- 3) Apply fundamental and advanced accounting concepts to solve various business problems.
- 4) Interpret U.S. GAAP and IFRS frameworks and apply those frameworks within various business scenarios.
- 5) Solve accounting and reporting problems using professional guidance in both electronic and print formats.
- 6) Research and summarize accounting concepts in after action reports based on cases or simulations
- 7) Demonstrate the ability to work collaboratively to solve accounting problems

C. Catalog Description:

This class covers theoretical, conceptual and practical issues in financial accounting and how those issues impact decision making. Special emphasis will be placed on conducting research of authoritative accounting pronouncements, as well as current topical literature.

D. Outline of the Course:

- I. Accounting Frameworks
 - a. Differentiate among accounting frameworks
 - b. Discuss how the choice of accounting framework impacts data collection and reporting
 - c. Identify how accountants work together in a professional environment
- II. Research
 - a. Students will identify the accounting issues present in business scenarios from a conceptual and theoretical perspective.
 - b. Students will conduct research, using both primary and secondary accounting sources
 - c. Students will present the findings of their research in a professional manner
 - d. Students will implement solutions into accounting scenarios and measure their effectiveness
- III. Theoretical Application
 - a. The course will survey various accounting theories, including but not limited to, agency theory, stakeholder theory and signaling theory and focus on how these theories impact accounting practice and regulation.
 - b. Students will conduct research into accounting theory and how these theories will continue to develop accounting practices into the future.
- IV. Conceptual Application
 - a. Students will be presented with various accounting scenarios and be asked to apply the rules of a selected accounting framework to solve those scenarios.

E. Teaching Methodology:

1) Traditional Classroom Methodology

Teaching methodology includes, but is not limited to: lecture, multi-media presentations, quizzes, homework, in-class activities, discussion boards, group projects, simulation, group presentation and peer student comments, analysis of readings, case studies, individual projects, and incorporation of internet resources. Emphasis will be placed on engaging students for involvement and active participation in the learning process.

2) Online Methodology

Teaching methodology includes, but is not limited to: voice/video lecture, discussion boards, quizzes, homework, group projects, case studies, simulation, live classrooms, streaming media, internet research, research papers, voice/video presentations, voice announcements, voice e-mails, and podcasts. Emphasis will be placed on engaging students in active learning.

F. Text

Textbook not required. The course will use the Accounting Standards Codification provided by the FASB and other online research tools.

G. Assessment Activities:

1) Traditional Classroom Assessment

The following are examples of assessment strategies that may be used. Individual instructors may customize different activities.

- a. In-Class activities
- b. Written assignments and papers
- c. Exams and/or quizzes
- d. Individual projects
- e. Group projects
- f. Presentation
- g. Case studies
- h. Article/Book critiques
- i. Research development

2) Online Assessment

The following are examples of assessment strategies that may be used. Individual instructors may customize different activities.

- a. Discussion board participation
- b. Written assignments and papers
- c. Exams and/or quizzes
- d. Individual projects
- e. Group projects
- f. Presentation
- g. Case studies
- h. Article/Book critiques
- i. Research development

H. Accommodations for Students with Disabilities:

OSD

Revised June 2015

STUDENTS WITH DISABILITIES

Students reserve the right to decide when to self-identify and when to request accommodations. Students requesting approval for reasonable accommodations should contact the Office for Students with Disabilities (OSD). Students are expected to adhere to OSD procedures for self-identifying, providing documentation and requesting accommodations in a timely manner.

Students will present the OSD Accommodation Approval Notice to faculty when requesting accommodations that involve the faculty.

Contact Information:

- Location: Carter Hall - G-35
- Phone: (724) 938-5781
- Fax: (724) 938-4599
- Email: osdmail@calu.edu
- Web Site: <http://www.calu.edu/osd>

I. Title IX Syllabus Addendum

**California University of Pennsylvania
Reporting Obligations of Faculty Members under Title IX
of the Education Amendments of 1972, 20 U.S.C. §1681, *et seq.***

California University of Pennsylvania and its faculty are committed to assuring a safe and productive educational environment for all students. In order to meet this commitment and to comply with the Title IX of the Education Amendments of 1972 and guidance from the Office of Civil Rights, the University requires faculty members to report incidents of sexual violence shared by students to the University's Title IX Coordinator, Dr. John A. Burnett, Special Assistant to the President for EEO, Office of Social Equity, South Hall 112, Burnett@calu.edu, 724-938-4014. The only exceptions to the faculty member's reporting obligation are when incidents of sexual violence are communicated by a student during a classroom discussion, in a writing assignment for a class, or as part of a University-approved research project. Faculty members are obligated to report sexual violence or any other abuse of a student who was, or is, a child (person under 18 years of age) when the abuse allegedly occurred to the person designated in the University protection of minors policy.

The University's information regarding the reporting of sexual violence and the resources that are available to victims of sexual violence is set forth at:

- **Office of Social Equity**, South Hall 112, 724-938-4014
 - Social Equity Home Page www.calu.edu/SocialEquity
 - Social Equity Policies www.calu.edu/SEpolicies
 - Social Equity Complaint Form www.calu.edu/SEcomplaint
- **Counseling Center**, Carter Hall G53, 724-938-4056
- **End Violence Center**, Natali Student Center 117, 724-938-5707
- **Student Affairs**, Natali Student Center 311, 724-938-4439
- **Wellness Center**, Carter Hall G53, 724-938-4232
- **Women's Center**, Natali Student Center 117, 724-938-5857
- **Threat Response Assessment and Intervention Team (T.R.A.I.T.) & Dept. of Public Safety & University Police**, Pollock Maintenance Building, 724-938-4299

- **EMERGENCY:** From any on-campus phone & Dial **H-E-L-P** or go to any public pay phone & Dial ***1**. (*Identify the situation as an emergency and an officer will be dispatched immediately.)

J. Supportive Instructional Materials, e.g. library materials, web sites, etc.

FASB Accounting Standards Codification academic access (approximately \$250 per year)

Additional Information for Course Proposals

K. Proposed Instructors:

Qualified business & economics faculty approved by the department

L. Rationale for the Course:

This course will be a required, graduate level, financial accounting class and will comprise a portion of the curriculum of the Masters of Accountancy program.

M. Specialized Equipment or Supplies Needed:

NA

N. Answer the following questions using complete sentences:

1) Does the course require additional human resources? (Please explain)

No

If Yes, click here to answer Question N1, above.

2) Does the course require additional physical resources? (Please explain)

No

If Yes, click here to answer Question N2, above.

3) Does the course change the requirements in any particular major? (Please explain)

No

If Yes, click here to answer Question N3, above.

4) Does the course replace an existing course in your program? (If so, list the course)

No

If Yes, click here to answer Question N4, above.

5) How often will the course be taught?

Each Summer

Click here to add text to qualify your selection for course timing, if necessary.

6) Does the course duplicate an existing course in another Department or College? (If the possibility exists, indicate course discipline, number, and name)

No

Click here if the answer to Question N6, above is YES. Indicate the other discipline/department and the other course number and name.

- O. If the proposed course includes substantial material that is traditionally taught in another discipline, you must request a statement of support from the department chair that houses that discipline.

N/A

- P. Please identify if you are proposing to have this course considered as a menu course for General Education. The General Education Committee must consider and approve the course proposal before consideration by the UCC.

No

Q. Approval Form

Provide the Approval Form (Signature Page) with the signatures of your department Chair AND college Dean (electronically).