

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: Emerging Issues in Accounting  
Course Number: ACC 735  
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) Identify and explain new challenges, tools and techniques facing accounting professionals
- 2) Utilize emerging technology to respond to the changing needs of the professional environment
- 3) Analyze business information from a stakeholder perspective
- 4) Integrate seminal accounting concepts with current practices
- 5) Identify trends in the accounting profession and project future professional demands based upon those trends
- 6) Create a white paper examining the implications of emerging technologies in accounting, taking into consideration the stakeholders, corporate social responsibility and risk management.

C. Catalog Description:

This class integrates accounting theory with the current practices being conducted in the field. This class will provide the student with the opportunity to witness how accounting professionals today are responding to the foundational issues in the field.

D. Outline of the Course:

- I. Seminal accounting theories and research
  - a. Study the foundational theories of accounting
  - b. Research seminal articles in accounting theory
  - c. Identify current practices which address these theories
- II. Emerging Issues in Accounting
  - a. Block chain
  - b. Crypto currency
  - c. IFRS and GAAP
- III. Informational needs
  - a. Block chain
  - b. Public and private information
- IV. Risks of emerging technologies

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

Access to Ebsco and other internet 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
- j.

H. Accommodations for Students with Disabilities:

OSD

Revised June 2015

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](mailto:osdmail@calu.edu)
- Web Site: <http://www.calu.edu/osd>

#### I. Title IX Syllabus Addendum

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**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.**

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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 EEEE, Office of Social Equity, South Hall 112, [Burnett@calu.edu](mailto: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](http://www.calu.edu/SocialEquity)
  - Social Equity Policies [www.calu.edu/SEpolicies](http://www.calu.edu/SEpolicies)
  - Social Equity Complaint Form [www.calu.edu/SEcomplaint](http://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.

None

#### 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, Advanced 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 Spring

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).**