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UCC Document # _____

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Review Type: Edit Exp Full

CATALOG YEAR 2012-2013

Jacqueline Mayfield 2-10-12

COLLEGE/SCHOOL/SECTION: SSB/Graduate/Description/Prerequisite _____

Course: Add: _____ Delete: _____
(check all that apply) Change: Number _____ Title _____ SCH _____ Description Prerequisite

Response Required: New course will be part of major _____ minor _____ as a required _____ or elective _____ course

Response Required: New course will introduce _____, reinforce _____, or apply _____ concepts

If new, provide Course Prefix, Number, Title, **Measurable** Student Learning Outcomes, SCH Value, Description, prerequisite, and lecture/lab hours if applicable. If in current online catalog, provide change and attach text with changes in red and provide a brief justification.

Program: Delete: _____ Add: _____ Change: _____ Attach new/changed Program of Study description and 4-year plan. If in current online catalog, provide change and attach text with changes in red.

Minor: Add: _____ Delete: _____ Change: _____ Attach new/changed minor. If in current online catalog, provide change and attach text with changes in red.

College Introductory Pages: Add information: _____ Change information: _____ Attach new/changed information. If in current online catalog, provide change and attach text with changes in red.

Other: Add information: _____ Change information: _____ Attach new/changed information. If in current online catalog, provide change and attach text with changes in red.

ACC 5345
International Accounting
Three semester hours.

Introduction and examination of the cross-functional and global approach to integrate functional areas of accounting and analyze the diversities in financial reporting across countries. This course enhances the ability of students to think critically in the global perspectives on accounting, to develop student knowledge, skills, and attitudes to understand the influences of social, political, environmental issues on multinational enterprises to use and transmit accounting information timely for performance evaluation, comparative international analysis of financial statements, and harmonization of various accounting reporting. Prerequisite: ACC 3330 with a grade of "C" or better. This course covers the topics of currency translation and subsidiary or divisional accounting including the history of foreign currency translation, methods, foreign currency gains and losses, and accounting for multinational and international accounting organizations.

Approvals:

Signature

Date

Chair

Jacqueline Mayfield

2-10-12