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Washington State University
MAJOR CURRICULAR CHANGE FORM -- COURSE
 (Submit original signed form and ten copies to the Registrar's Office, zip 1035.)

Future Effective Date: 01/01/2013 ☒ New course ☐ Temporary course ☐ Drop service course
 (effective date cannot be retroactive) ☐ There is a course fee associated with this course (see instructions)

- ☐ Variable credit _____ ☐ Repeat credit (cumulative maximum _____ hours)
☐ Increase credit (former credit _____) ☐ Lecture-lab ratio (former ratio _____)
☐ Number (former number _____) ☐ Prefix (former prefix _____)
☐ Crosslisting (between WSU departments) ☐ Cooperative listing (UI prefix and number _____)
 (Must have both departmental signatures) taught by: WSU ☐ UI ☐ jointly taught ☐
☐ Conjoint listing (400/500) ☐ S, F grading
☐ Request to meet Writing in the Major [M] requirement (Must have All-University Writing Committee Approval)
☐ Request to meet GER in _____ (Must have GenEd Committee Approval) ☐ Fulfills GER lab (L) requirement
☐ Professional course (Pharmacy & Vet Med only) ☒ Graduate credit (professional programs only)
☐ Other (please list request) _____

Acctg 549 Global Reporting Standards
 course prefix course no. title

03	3			Acceptance into the MAcc Program
credit	lecture hrs per week	lab hrs per week	studio hrs per week	prerequisite

Description (20 words or less) Overview of international accounting reporting standards.

Instructor: Debra Sanders Phone number: (360) 546-9147 Email: dsanders@vancouver.wsu.edu
Contact: Susan Gill Phone number: (509) 335-5633 Email: gills@wsu.edu
Campus Zip Code: 4729

- Please attach rationale for your request, a current and complete syllabus, and explain how this impacts other units in Pullman and other branches (if applicable).
- Secure all required signatures and provide 10 copies to the Registrar's Office.

Susan Gill 1/23/12
 Chair/date

[Signature] 1/22/12
 Dean/date

 General Education Com/date

 Chair (if crosslisted/interdisciplinary)*

 Dean (if crosslisted/interdisciplinary)*

 Graduate Studies Com/date

 All-University Writing Com/date

 Academic Affairs Com/date

 Senate/date

***If the proposed change impacts or involves collaboration with other units, use the additional signature lines provided for each impacted unit and college.**

Washington State University Vancouver	
Accounting 549	
Global Reporting Standards	
Fall	
Instructor Name: Debra Sanders	Class: Thursdays 6-8:45PM
Phone: 360-546-9147	Class: Vancouver VCLS 116 Pullman MURW 55
Email: tjcarr@vancouver.wsu.edu	Office: VCLS 308
Fax: 360-546-9037	Office Hours: By Appointment
Instructional Support:	Prerequisites: Admission to Masters of Accounting Program

Materials

Required: Course Packet available on Angel

Suggested: Available on Angel:

IFRS versus US GAAP: The Basic, Ernst & Young

Good Group (International) Limited Illustrative financial statements, Ernst & Young

IFRS and US GAAP: similarities and differences - 2010 edition, PricewaterhouseCoopers

Catalog Course Description with Course Prerequisites:

Critical topics in accounting with new developments.

Instructor Course Objectives:

Students will get an overview the differences in financial accounting for key topics between US GAAP and IFRS. For each topic students will gain a comprehensive understanding of the accounting model under US GAAP and how the IFRS model is either similar or different. Topics are core Intermediate and Advanced Financial Accounting topics with significant differences between US GAAP and IFRS. They are listed in the course schedule.

Class Method:

Class meetings will be used for discussing the case and questions related to the topic scheduled for that meeting. The cases and questions are provided in the Course Packet which you can download and print from Angel. You should consider the questions ahead of each scheduled topic and come to class prepared to collaborate on developing answers. Most students find it helpful to have the Course Packet available in class to take notes. While I will lead the discussion and provide appropriate guidance, it is your responsibility to develop meaningful answers to the discussion questions as a basis for learning the subject. Some examples will be illustrated using Excel. It is highly recommended that you bring your own notebook computer with Excel to follow along with illustrations while taking notes.

Evaluations and Grades:

Take Home Exam 1	100pts
Take Home Exam 2	100pts
Take home Exam 3	<u>100pts</u>
	300pts

Letter Grades

The following letter grading scale will set the minimums in this class.

100 - 92% = A	79 - 78% = C+
91 - 90% = A-	77 - 72% = C
89 - 88% = B+	71 - 60% = C-
87 - 82% = B	79 - 78% = D+
81 - 80% = B-	77 - 72% = D
	71% or below = F

Fix!

There will not be any extra credit. If you might drop the course or change your grading option please review the WSU academic calendar for the relevant deadlines.

Take Home Exams:

Each take home exam will be a case study problem based on the topics covered prior to the exam due date. The case instructions will be provided one week before the due date and will be formatted as data in Excel and/or a supplementary narrative in Word. Due to the nature of the exams, it is impossible to do a "make up," exam. You must complete the exam by the due date specified in the schedule. If you are unable to complete an exam due to extreme circumstances, more weight will be placed on the final exam.

Course/Instructor and University Policies:

Academic Integrity

Students are expected to uphold the WSU standard of conduct relating to academic dishonesty (see WSU Student Handbook, WAC 504-25-015). Students assume full responsibility for the content and integrity of the academic work they submit. The guiding principle of academic integrity shall be that a student's submitted work, examinations, reports, and projects must be that student's own work. For additional information about WSU's Academic Integrity policy/procedures please contact (360) 546-9781.

Students shall be guilty of violating the honor code if they:

- Represent the work of others as their own.

- Use or obtain unauthorized assistance in any academic work.

- Give unauthorized assistance to other students.

- Modify, without instructor approval, an examination, paper, record or report for the purpose of obtaining additional credit.

- Misrepresent the content of submitted work.

The penalty for violating the honor code is severe. The first offense will result in a grade of zero on the assignment/exam in question. A second offense will result in a failing grade for the course. All offenses will be reported to the Office of Student Affairs. If a student is unclear about whether a particular

situation may constitute an honor code violation, the student should meet with the instructor to discuss the situation.

Student Conduct/Department

Per the WSU Vancouver Student Handbook, students are, "Expected to show due respect for ...the rights of others." For example, "While students have the right to freedom of expression...this expression cannot interfere with the rights of others or disrupt the processes of the University. Any malicious act which causes harm to any person's physical or mental well being is prohibited." Such activities include sexual harassment, discrimination, intimidation (e.g. bullying or belittling fellow students), disruptive behavior (e.g., loud talking in class, or slanderous comments made about other students or faculty (e.g., false and unsubstantiated claims of discrimination made for the purpose of improving grades). Students should be familiar with the Washington State University standards for student conduct presented in the WSU Vancouver student handbook (available from student services). "Students who fail to conduct themselves properly are subject to discipline, which may extend to temporary or permanent removal from the institution."

Reporting Violations

To report violations of the student or faculty conduct code the following procedures are expected to be followed.

Step 1: In writing, state your complaint. Provide supporting documentation where necessary.

Step 2: There is a required communication hierarchy for presenting the complaint. First, present the complaint and supporting documentation to the class instructor. Second, if the instructor is unable to resolve the matter to the student's satisfaction, or if the problem behavior spans multiple classes, or if the nature of the problem makes this impossible, then the student submits the complaint to the WSU Vancouver College of Business Academic Director. Third, if the matter is *still* not resolved to the student's satisfaction, then the student submits the complaint to the Vice Chancellor of Academic Affairs. See the WSU Vancouver student manual for more detail concerning this process.

University Communication with Students:

All email communication from the University will be sent to the student's email.wsu.edu address. If you do not have an email.wsu.edu email account, please set up the account as soon as possible by:

Go to My.WSU.edu to get your email name and temporary password.

Visit www.my.wsu.edu to get your new account name and temporary password.

Visit www.email.wsu.edu to activate your new account.

Please remember to change your temporary password.

Availability of Report/Papers

Take Home Exams will be handed back during our meetings. The Final Take Home Exam can be picked up from me the following Semester. Email me to make arrangements for pick up.

Makeup Exams:

Due to the nature of the exams, it is impossible to do a "make up," exam. You must complete the exam by the due date specified in the schedule. If you are unable to complete an exam due to extreme circumstances, more weight will be placed on the final exam.

Posting of Grades

Final grades are available on My.WSU.edu for student access the day following grade submission..

Students with Disabilities:

Accommodations may be available if you need them in order to fully participate in this class because of a disability. Accommodations may take some time to implement so it is critical that you contact Disability Services as soon as possible. All accommodations must be approved through Disability Services, located in the Student Resource Center on the Lower Level of Student Services Center (360) 546-9138

On Campus Counseling:

Short-term counseling services for current Washington State University Vancouver students are available for free on campus from Dr. William D. Meek. Will is available for appointments Monday through Friday from 8:30 AM to 5:00 PM in Student Services Center 111. To schedule a visit, please call (360)546-9238 or go to <http://www.vancouver.wsu.edu/ss/pc.htm> for additional information.

A Commitment to Campus Safety:

Washington State University is committed to maintaining the safety of the students, faculty, staff, and visitors to the Vancouver campus. As part of this commitment, the university has prepared a Campus Safety Plan, containing a comprehensive listing of university policies, procedures, statistics and information relating to campus safety, emergency management and the health and welfare of the campus community. Please see the following websites for further information.

<http://safetyplan.vancouver.wsu.edu/>

<http://oem.wsu.edu/emergencies>

Emergency Notification System:

WSU has made an **emergency notification system** available for faculty, students and staff. Please register at myWSU with emergency contact information (cell, email, text, etc). You may have been prompted to complete emergency contact information when registering for classes on ROnet. In the event of a **Building Evacuation**, a map at each classroom entrance shows the evacuation point for each building. Please refer to it. Finally, in case of **class cancellation campus-wide**, please check local media, the WSU Vancouver web page and/or <http://www.flashalert.net/>. Individual class cancellations may be made at the discretion of the instructor. Each individual is expected to make the best decision for their personal circumstances, taking safety into account.

Acctg 549 Fall 2011 Tentative Course Schedule

Thursday August 25 th	Topic: Basic Financial Statements
Thursday September 1 st	Topic: Revenue Recognition
Thursday September 8 th	Topic: Property and Equipment including property held for investment
Thursday	Topic: Intangible Assets

September 15 th	
Thursday September 22 th	Exam Case 1
Thursday September 29 th	Topic: Contingent Liabilities
Thursday October 6 th	Topic: Equity based compensation
Thursday October 13 th	Topic: Post retirement benefits
Thursday October 20 th	Topic: Leases
Thursday October 27 nd	Exam Case 2
Thursday November 3 rd	Topic: Financial Assets – AFS Securities, Fair Value Option, Loans and Receivables, Impairment of Financial Assets,
Thursday November 10 th	Topic: Financial Liabilities: Convertible debt, debt issuance costs
Thursday November 17 th	Topic: Derivatives
Thursday November 24 th	THANKSGIVING NO CLASS
Thursday December 1 st	Topic: Accounting for Income Taxes
Thursday December 8 th	Topic: Business Combinations
Thursday December 15 th	Exam Case 3
Wednesday December 21 st	Grades available online at zzusis http://portal.wsu.edu

