

**College of Business and Economics  
Proposed Catalog Changes  
Effective Summer 2018**

**ACCOUNTING**

1. Change the following course:

**Acct 561 Comparative Accounting Theory (3 cr)**

Seminar on the theory and practice of corporate financial reporting and highlights the development of generally accepted accounting principles. The students will research and communicate recommendations regarding financial accounting reporting issues, using the authoritative accounting literature that underlies the financial accounting choices. ~~Seminar on comparative accounting theory and practice including the role of accounting information in financial markets and the impact of those markets on accounting disclosures; introduction to empirical accounting research, the role of standard setting entities, international harmonization of accounting and auditing standards, globalization of business operations, and fluctuations in currency exchange rates.~~ May include evening exams. (Fall only)

**Prereq:** ~~Acct 315~~ Acct 415 or Prereq or Coreq: Acct 515

**Available via distance:** No

**Geographical Area:** Moscow

**Rationale:** The Accounting faculty reviewed the descriptions of the accounting courses to ensure the description is relevant and consistent with the course learning objectives and made revisions based on the review.

The workload of the department will not be affected by the course description changes.

Note: The wording of the proposed second sentence was changed after an initial consideration by UCC.

**BUSINESS**

1. Make the following curricular changes to the **International Business Minor**:

FIN 381	International Finance	3 cr
<del>BUS 390</del>	<del>Integrated Topics in Business</del>	<del>3 cr -- Max 6 cr</del>
<u>BUS 490</u>	<u>Strategic Management</u>	<u>3 cr</u>
MKTG 482	International Marketing	3 cr
ECON 446	International Economics	3 cr
POLS 237	Introduction to International Politics	3 cr

**One of the following courses or another ~~approved~~ elective approved by the International Business Minor Advisor (3 cr):**

ECON 447	International Development Economics	3 cr
FLEN 307	Institutions of the European Union	3 cr
<u>MHR 418</u>	<u>Managing Organization Design and Leading Changes</u>	<u>3 cr</u>
POLS 440	International Organizations & International Law	3 cr

**Distance Education:** 50% or more but less than 100% of requirements can be completed via distance

**Geographical Area:** Moscow

**Rationale:** Bus 390 initially served as a capstone course but is no longer offered. Bus 490 is the capstone course for all CBE majors; and thus, will play an effective role as a capstone in this instance as well.

PolS 237 has always been in the International Business Minor and was inadvertently dropped from the catalog in 2016.

MHR 418 includes a substantial amount of international content directed at helping students better understand how to design organizations and lead change; challenges that are particularly relevant in an increasingly global and connected management environment.

We agree with UCC's recommendation to change the 'approved electives' statement to clarify the process for students.