# SIMON FRASER UNIVERSITY MEMORANDUM

5.81-120

ToSENATE	From SENATE COMMITTEE ON UNDERGRADUATE STUDIES
BUS. 321 - FINANCIAL ACCOUNTING:	
Subject EQUITIES - CHANGE OF VECTOR AND CREDIT HOURS	Date JULY 30, 1981

#### FOR INFORMATION

Acting under its delegated authority, at its meeting of July 28, 1981, SCUS approved a change of vector and a change of credit hours for BUS. 321 - Financial Accounting: Equities.

J. M. Muns

### SIMON FRASER UNIVERSITY

Scus 81-35

#### MEMORANDUM

5 81-120

To H.M. Evans, Secretary	From. Sheila Roberts, Secretary
BUS. 321 - FINANCIAL ACCOUNTING:  Subject EQUITIES - CHANGE OF VECTOR AND  CREDIT HOURS	Faculty of Arts Curriculum Committee  Date. 1981-07-10

The Faculty of Arts Curriculum Committee at its meeting of July 9, 1981 approved the change of credit hours and vector for BUS. 321, for permanent inclusion in the calendar. Would you place the same on the agenda of the next SCUS meeting.

Thank you.

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hula Robert.

S. Roberts

Attachment

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#### SIMON FRASER UNIVERSITY

#### MEMORANDUM

To Mrs. S. Roberts, Secretary to the	From G. C. Hoyt, Chairman
Faculty of Arts Undergraduate Curriculum Committee	Business Administration
SubjectChange of Vector and Credit	
BUS. 321	Date

I am forwarding for your approval a form indicating a change in vector and credit for BUS. 321--Financial Accounting.

The Department of Business Administration Undergraduate Curriculum Committee has approved the change in vector from 2-1-0 to 3-1-0 and the change in credit from 3 credits to 4 credits. The Committee considered these changes following a recommendation made by the faculty members of the Accounting group within the Department. The Accounting faculty emphasized that there is simply too much material within the scope of this course to be adequately covered within a two-hour lecture period. It was felt that a three-hour lecture would be more likely to fulfill the needs of the course.

I would be pleased to provide any further information you require.

MAY 29 1971

FACULTY OF ARTS

BM/j1

cc R. Rogow

#### SENATE COMMITTEE ON UNDERGRADUATE STUDIES

COURSE PROPOSAL FORM (COURSE CREDIT AND VECTOR CHANGE)

Calendar Information

Department Business Administration

Abbreviation Code: BUS.

Course Number: 321

Title of Course:

Credit Hours: 4 Vector:3-1-0

Financial Accounting: Equities

Calendar Description of Course:

In-depth coverage of accounting methods, problems and limitations associated with liabilities and owners' equity. Consideration of effect of alternate valuation bases. Integration of theory and practice in relation to

Nature of reatment of equities.

Lecture/Tutorial

Prerequisites (or special instructions):

BUS. 320-3 (formerly Comm 320-3); 60 credit hours

What course (courses), if any, is being dropped from the calendar if this course is approved:

#### 2. Scheduling

How frequently will the course be offered?

Semester in which the course will first be offered?

Which of your present faculty would be available to make the proposed offering possible?

#### Objectives of the Course

Budgetary and Space Requirements (for information only)

What additional resources will be required in the following areas:

Faculty

Staff

Library

Audio Visual

Space

Equipment

5. Approva1

> Date: July 6th, 1981

G. C. Hoyt

SCUS 73-34b:- (When completing this form, for instructions see Memorandum SCUS 73-34a. ach course outline).

Arts 78-3

## CURRICULUM CHANGE DEPARTMENT OF BUSINESS ADMINISTRATION

#### Recapitulation

P. 252 BUS. 321-3 (change of credit hours) from: 3 credits

to: 4 credits

to become Rus 321-4

BUS. 321-3 (change of vector) from: 2-1-0

to: 3-1-0

to become BUS. 321-4, 3-1-0.

#### Rationale:

The Department of Business Administration Undergraduate Curriculum Committee has approved the change in vector from 2-1-0 to 3-1-0 and the change in credit from 3 credits to 4 credits. The Committee considered these changes following a recommendation made by the faculty members of the Accounting group within the Department. The Accounting faculty emphasized that there is simply too much material within the scope of this course to be adequately covered within a two-hour lecture period. It was felt that a three-hour lecture would be more likely to fulfill the needs of the course.