

**SIMON FRASER UNIVERSITY**

**MEMORANDUM**

**To:** Senate

**From:** J.W.G. Ivany  
Chair, SCAP

**Subject:** Faculty of Business Administration **Date:** November 17, 1988  
Curriculum Revisions

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Action undertaken by the Senate Committee on Academic Planning/Senate Committee on Undergraduate Studies gives rise to the following motion:

Motion:

that Senate approve and recommend approval to the Board of Governors curriculum revisions in the Faculty of Business Administration as set forth in S.88-43 including

- 1) Changes in the Accounting Concentration with the following new courses:  
BUS 329-3 Income Taxation for Business Decision-Making  
BUS 420-3 Advanced Accounting  
BUS 426-3 Auditing Concepts and Methods  
BUS 427-3 Seminar in International Accounting

and

- 2) New course  
BUS 237-3 Introduction to Computers and Information Systems in Business

and

- 3) Changes to the curriculum in the Organizational Behavior Concentration and the curriculum in the Finance Concentration

Accounting Concentration

The FBAUCC, at a meeting on July 27, 1988, approved proposed changes in the Accounting concentration. The changes to the curriculum include the following items:

1. BUS 321 Financial Accounting: Equities:  
modification of course content and reduction in  
credit hours from 4 to 3.

2. The addition of four new courses:

Making BUS 329-3 Income Taxation For Business Decision-  
BUS 420-3 Advanced Accounting  
BUS 426-3 Auditing Concepts and Methods  
BUS 427-3 Seminar in International Accounting

3. A change in concentration requirements:

From:

**Required Lower Division Courses**

BUS 251-3 Financial Accounting I  
BUS 252-3 Financial Accounting II

**Required Upper Division Courses**

BUS 324-3 Managerial Accounting I  
plus at least three of the following courses, at least  
one of which must be in the 400 division:

BUS 320-3 Financial Accounting: Assets  
BUS 321-4 Financial Accounting: Equities  
BUS 337-3 Management Information Systems I  
BUS 421-3 Accounting Theory  
BUS 424-3 Managerial Accounting  
BUS 428-3 Management Information Systems II

To:

**Required Lower Division Courses**

BUS 251-3 Financial Accounting I  
BUS 252-3 Financial Accounting II

**Required Upper Division Courses**

BUS 324-3 Managerial Accounting I  
plus at least three of the following courses, at least one of which  
must be in the 400 division:

BUS 320-3 Financial Accounting: Assets  
BUS 321-3 Financial Accounting: Equities  
BUS 329-3 Taxation for Business Decision-Making  
BUS 420-3 Advanced Accounting  
BUS 421-3 Accounting Theory  
BUS 424-3 Managerial Accounting  
BUS 426-3 Auditing Concepts and Methods  
BUS 427-3 Seminar in International Accounting

4. Change in prerequisite for BUS 252-3 (Financial Accounting II)  
from BUS 251 and 30 credit hours to BUS 237, BUS 251, and 30  
credit hours.

## Rationale:

One of the objectives of the curriculum proposals is to develop a comprehensive Financial Accounting package by realigning and expanding material that is currently contained in two existing courses, BUS 320 and BUS 321. The refinement is motivated by the increasing complexity associated with the more advanced areas of accounting such as leases, pensions, foreign currency translation, and business combinations. The proposal consists of a three course sequence: BUS 320 (**Financial Accounting: Assets**), BUS 321 (**Financial Accounting: Equities**) and BUS 420 (**Advanced Accounting**), and represents an increase in credit hours from seven to nine. It is felt that this package will more adequately address student needs and provide for the exposure necessary to master issues in financial accounting.

As proposed, BUS 320 and BUS 321 will provide for coverage of areas commonly considered to be in the intermediate accounting domain. This will involve virtually no change in BUS 320, however, the content of BUS 321 will be altered. Approximately twenty-five percent of the more advanced material will be removed from BUS 321 (specifically, the topic of consolidation) and incorporated (with additional material) into a new Advanced Accounting course (BUS 420). The addition of BUS 420 will allow for an indepth coverage of the more complex areas of financial accounting, such as business combinations and foreign currency translation. Consideration of these topics in an advanced course is consistent with the vast majority of North American university programs.

The material in this three course sequence is the core material that is necessary to proceed to professional level study. The sequence also is consistent with data reported in the most recent comprehensive survey of accounting programs in Canada (Beechy, T., *University Accounting Programs in Canada: Inventory and Analysis*, 1980). Beechy reports that 82% of business undergraduate programs include three or more courses in the intermediate-advanced accounting sequence.

A second objective of the curriculum proposals is to correct areas of conspicuous weaknesses in our Accounting program. BUS 329-3 **Income Taxation for Business Decision-Making** and BUS 426-3 **Auditing Concepts and Methods** are two new courses designed for this purpose.

Beechy (1980) reports that 85% of business undergraduate programs include one or more courses in auditing. (The average number of auditing courses in those programs was 1.62). The role of auditing in our society has grown dramatically in both the private and public sectors. Statistical applications and computer technology have served to add rigour to the subject and today, the subject is one that students and professional bodies expect to be covered in an integrated accounting program. A new course, Bus 426-3 (**Auditing Concepts and Methods**) is proposed so that this expectation

may be met. The accounting area also has hired a faculty member whose experience in the field and whose research interests fit with the demands of this course and allow it to be offered on a regular basis. (Previously, Auditing has been offered as a special topics course).

A second new course, BUS 329-3 (**Income Taxation for Business Decision-Making**) is proposed to address a second area of weakness in the current curriculum. Beechy (1980) reports 90% of Canadian undergraduate programs in business offer one or more tax courses. (The average number is 1.7). Income tax, obviously, is a pervasive factor in many business decisions. With the introduction of this course it is the Faculty's intent to correct existing deficiencies in what is perceived to be a core element of the accounting curriculum.

The proposed new course BUS 427-3 (**Seminar in International Accounting**) is an initiative that is perceived to be consistent with moves within the Faculty of Business Administration and within the University to internationalize the curriculum. A recent study commissioned by AACSB identified six areas in the typical Business undergraduate curriculum that are "undernourished". One of these areas was the "International Dimension". This Faculty, as part of its strategy, seeks to incorporate (where appropriate) a more global perspective in many areas of its curriculum. A seminar in International Accounting has been offered as a special topics course for a number of years and it is now proposed to offer this course as a regular part of the Accounting curriculum.

The proposed change in requirements for students concentrating in Accounting reflects the addition (if approved) of the four new upper level courses.

The proposed change in prerequisites for BUS 252 Financial Accounting II, reflects changes made in another area of the curriculum, specifically the addition of BUS 237 Introduction to Computers and Information Systems in Business as a lower level requirement for all declared majors. The new BUS 237, in part, deals with the development and use of computer software applications. This component of BUS 237 will be drawn upon extensively in the delivery of BUS 252 and will provide students with a basic business computing competency necessary for completing required lab work.

SENATE COMMITTEE ON UNDERGRADUATE STUDIES

NEW COURSE PROPOSAL FORM

1. Calendar Information

Department Business Administration

Abbreviation Code: BUS Course Number: 329 Credit Hours: 3 Vector: 3-0-0

Title of Course: INCOME TAXATION FOR BUSINESS DECISION-MAKING

Calendar Description of Course:

An examination of the underlying principles, concepts and methodology of income taxation in Canada, with emphasis upon the use of current reference sources. The course focus will be upon business taxation.

Nature of Course Lecture

Prerequisites (or special instructions):

BUS 320 or permission of Faculty

What course (courses), if any, is being dropped from the calendar if this course is approved: None

2. Scheduling

How frequently will the course be offered? Three times a year.

Semester in which the course will first be offered? 1989-3

Which of your present faculty would be available to make the proposed offering possible? T. Brown; C. Emby

3. Objectives of the Course

Income tax impact is a significant factor in most major business decisions. Income tax is also a fundamental area of accounting education required of all accounting students by professional associations. The purpose of this course is to introduce the student to the diverse and pervasive range of topics entailed by the subject and the research resources available.

4. Budgetary and Space Requirements (for information only)

What additional resources will be required in the following areas:

Faculty

Staff -

Library Current resources are adequate.

Audio Visual Current facilities are sufficient.

Space Current resources are adequate.

Equipment -

5. Approval

Date: Aug. 16, 1988 Oct 13/88 11/15/88

[Signature]  
Department Chairman

[Signature]  
Dean

[Signature]  
Chairman, SCUS

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

COURSE OUTLINE WITH APPROXIMATE HOURS:LECTURE  
HOURSTOPIC

- 3 TAX PHILOSOPHY, THEORY, METHODOLOGY AND PRACTICE, including: The Objectives of Taxation; The Meaning of 'Tax' and 'Income Tax'; Marginal, Average and Effective Rates; Linear, Progressive and Regressive Taxes; History of Income Taxation in Canada; The Relative Significance of Income Taxation in the Tax Base; Equity and Efficiency Trade-Offs in Selection and Incidence; Revenue Sharing Agreements; Direct and Indirect Taxation; Liability and Self Assessment; Avoidance and Evasion; Tax Administration and Enforcement; The Act, Regulations and Itars; Interpretations; Statutory and Common Law Foundations; Reference Sources.
- 1 PAST EFFORTS AT TAX REFORM (a) Carter Commission and (b) The 1971 Reforms.
- 4 TAXATION OF INDIVIDUALS, including: Income For Tax Purposes, Taxable Income, Taxes and Tax Credits; Tax Shelters; Identification of Aspects of Individual Taxation Which Have Business Implications, e.g., Pensions, Stock Options, Dividends, Deferred Income Plans, Etc.
- 18 TAXATION OF CORPORATE INCOME, CAPITAL GAINS AND DISTRIBUTIONS, including: Business Income; Property Income; Other Income and Deductions; Relationships to Accounting Income; Capital Cost Allowances; Eligible Capital Properties; Capital Gains; Taxable Income; Taxes; Losses; Tax Credits; Integration and Dividends.
- 1 MID-TERM EXAMINATION.
- 4 TAXATION OF CORPORATE STRUCTURES, including: Sole Proprietorship; Partnerships; Corporate Partnerships; Canadian Controlled Private Corporations; Distributing Corporations; Manufacturing; Small Business; Venture Corporations; Associative Relationships.
- 2 OVERVIEW of: Amalgamations; Reorganizations; Bankruptcy and Receivership; Some Tax Considerations of Corporate Finance.
- 1 SURVEY OF TAXATION OF RESOURCE INDUSTRIES: Oil and Gas, Mining and Lumber Companies.
- 1 FOREIGN TAXES AND TAX TREATIES.
- 1 LIBRARY RESEARCH ASSIGNMENT ON TAXATION OF NON-RESIDENTS.
- 1 NATURE AND CONTENT OF T2 TAX RETURN AND SUPPORTING SCHEDULES.
- 2 TAX REFORM: 1987, 1988 and the future.

SENATE COMMITTEE ON UNDERGRADUATE STUDIES

NEW COURSE PROPOSAL FORM

1. Calendar Information

Department Business Administration

Abbreviation Code: BUS Course Number: 420

Credit Hours: 3 Vector: 3/0

Title of Course: Advanced Accounting

Calendar Description of Course:

In-depth coverage of advanced accounting topics, specifically issues relating to business combinations and foreign currency. Consideration is also given to the interpretation and analysis of Financial Statements.

Nature of Course Lecture

Prerequisites (or special instructions):

BUS 321

What course (courses), if any, is being dropped from the calendar if this course is approved: none

2. Scheduling

How frequently will the course be offered? 4 - 6 times per year

Semester in which the course will first be offered? 90-1

Which of your present faculty would be available to make the proposed offering possible? Cheung, Clarkson, Brown

3. Objectives of the Course

- to consider accounting issues relating to the business combinations and foreign currency
- to discuss the interpretation and analysis of Financial Statements

4. Budgetary and Space Requirements (for information only)

What additional resources will be required in the following areas:

Faculty none

Staff none

Library none

Audio Visual none

Space none

Equipment none

5. Approval

Date: Aug 16, 1988

Oct 12/88

11/15/88

[Signature]  
Department Chairman

[Signature]  
Dean

[Signature]  
Chairman, SCUS

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

## COURSE OUTLINE

Course: BUS 420

Title: Advanced Accounting

Required Texts: Beechy, T., Canadian Advanced Accounting, (Holt, Rinehart, & Winston)

Outline:

<u># of weeks</u>	<u>topic</u>	<u>readings</u>
7.5	Consolidations	
	Introduction to consolidations	ch. 6,7,8
	Minority interest	ch. 9
	Intercompany transactions	ch. 8,9,10,11
	Preference holdings	ch. 12
	Change in % holding	ch. 12
	Consolidated SCFP	ch. 10
	Purchase vs pooling	ch. 13
	Joint ventures	ch. 9
2.5	Foreign Currency	
	Foreign currency transactions	ch. 16
	Hedging	ch. 16
	Foreign currency translation	ch. 17
	Consolidations of translated statements	ch. 18
2.5	Interpretation and Analysis	
	Disclosure issues	ch. 1,2; K:2
	Interim reports	ch. 14; K:2
	Segmented information	ch. 14
	Financial statement analysis	K: 26*
0.5	Mid-term	

\* Kieso et al. ( see BUS 320 and BUS 321 outlines )



SENATE COMMITTEE ON UNDERGRADUATE STUDIES

NEW COURSE PROPOSAL FORM

1. Calendar Information

Department Business Administration

Abbreviation Code: BUS Course Number: 426

Credit Hours: 3 Vector: 0-3-0

Title of Course: Auditing Concepts and Methods

Calendar Description of Course:

A study of the conceptual foundations and the nature and purpose of the external audit function. The course will also discuss some of the more recent developments in auditing such as comprehensive auditing, computer auditing, and the use of statistical methodology in auditing.

Nature of Course Seminar

Prerequisites (or special instructions):

BUEC 333; and co-requisite BUS 421; or permission of the Instructor

What course (courses), if any, is being dropped from the calendar if this course is approved: None

2. Scheduling

How frequently will the course be offered? 1-2 times per year

Semester in which the course will first be offered? 1990-1

Which of your present faculty would be available to make the proposed offering possible? Professor C.E.N. Emby, J.K. Cheung, B. Fleischer

3. Objectives of the Course

- to enhance the student's knowledge of the theory and content of auditing.
- to enable the student to perform the analysis, diagnosis, and evaluation of auditing situations in which professional judgment is required.
- to help the student refine the skills needed to communicate the results of such analyses and decisions to others.

4. Budgetary and Space Requirements (for information only)

What additional resources will be required in the following areas:

Faculty none

Staff none

Library none

Audio Visual none

Space none

Equipment none

5. Approval

Date: Aug 16, 1988

Oct 13/88

11/15/88

[Signature]  
Department Chairman

[Signature]  
Dean

[Signature]  
Chairman, SCUS

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

## Auditing Concepts and Methods

### Calendar Description:

A study of the conceptual foundations and the nature and purpose of the external audit function. The course will also discuss some of the more recent developments in auditing such as comprehensive auditing, computer auditing, and the use of statistical methodology in auditing.

(Seminar) Prerequisites: Bus 421/<sup>co-requisite</sup>and Buec 333 or permission of the instructor.

### Outline:

- the standard audit report, proposals for change
- the environment of auditing
- overview of the audit process
- standard setting; professional judgment
- risk and risk management
- professional ethics; legal liability
- statistical methods in auditing
- computer auditing
- comprehensive auditing

### Possible Texts:

- Anderson, R.J. (1984), The External Audit (2nd edition), Copp-Clark Pittman.
- Carmichael, D.R. and Willingham, J.J. (1987), Auditing Concepts and Methods (4th edition), McGraw-Hill.
- Johnson, A.P. (1980), Auditing Judgment: A Book of Cases, Richard D. Irwin
- Meigs, W.B., Whittington, O.R., Meigs, R.F., Lam, W.P. (1987), Principles of Auditing (3rd Canadian edition), Richard D. Irwin.
- Lemon, W.M., Arens, A.A., Loebbecke, J.K. (1987), Auditing: An Integrated Approach (Canadian 4th edition), Prentice-Hall.

### Journals:

- The Accounting Review
- Accounting, Organizations and Society
- Auditing: A Journal of Practice and Theory
- CA Magazine
- CGA Magazine
- Contemporary Accounting Research
- Journal of Accountancy
- Journal of Accounting, Auditing, and Finances
- Journal of Accounting Research

SENATE COMMITTEE ON UNDERGRADUATE STUDIES

NEW COURSE PROPOSAL FORM

1. Calendar Information

Department Business Administration

Abbreviation Code: BUS Course Number: 427 Credit Hours: 3 Vector: 0-3-0

Title of Course: Seminar in International Accounting

Calendar Description of Course:

Identification and analysis of the conceptual, managerial, professional, institutional and political issues of international accounting.

Nature of Course Seminar

Prerequisites (or special instructions):

BUS 321 and BUS 324

What course (courses), if any, is being dropped from the calendar if this course is approved: None

2. Scheduling

How frequently will the course be offered? Once per year

Semester in which the course will first be offered? 1989-3

Which of your present faculty would be available to make the proposed offering possible? Professor Z.E. Rebman-Huber

3. Objectives of the Course

The objective of this course is to introduce students to the conceptual, managerial, professional, institutional and political issues of international accounting. This includes examining i) the socio-economic, political and cultural factors influencing accounting systems ii) accounting problems associated with multinational corporations and iii) the national and international organizations involved in international accounting policy making.

4. Budgetary and Space Requirements (for information only)

What additional resources will be required in the following areas:

Faculty none

Staff none

Library Additional books and appropriate journals such as "International Accounting Bulletin"

Audio Visual none

Space none

Equipment none

5. Approval

Date: Aug 16, 1988 Oct 13/88 11/15/88

[Signature]  
Department Chairman

[Signature]  
Dean

[Signature]  
Chairman, SCUS

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

## SEMINAR IN INTERNATIONAL ACCOUNTING

### Calendar Description:

Identification and analysis of the conceptual, managerial, professional, institutional and political issues of international accounting.

### (Seminar) Prerequisites:

Bus 321 and Bus 324 (latter may be taken concurrently).

### Outline:

Overview of international accounting issues.  
Conceptual problems in international accounting  
Comparative financial accounting systems  
International standards and organizations  
Accounting problems associated with multinational corporations.  
--measurement/disclosure tradeoffs  
--compliance with financial reporting in various countries  
--transfer pricing in multinational corporations  
--taxation issues  
Accounting problems associated with the globalization of financial markets  
--foreign exchange accounting  
--inflation accounting  
--consolidations  
Auditing in an international environment  
International managerial accounting  
--performance evaluation  
--centralization versus decentralization

### Possible Texts:

J. Arpan and L. Radebaugh, International Accounting and Multinational Enterprises, (2nd Ed.), Somerset, NJ: John Wiley and Sons, 1985.

F. Choi and G. Mueller, International Accounting, Englewood Cliffs, NJ: Prentice-Hall, 1984.

F. Choi and G. Mueller, Frontiers of International Accounting: An Anthology, Ann Arbor, MI: UMI Research Press, 1985.

T. Evan, M. Taylor and O. Holzman, International Accounting and Reporting, New York, NY: Macmillan, 1985.

C. Nobes and R. Parker, Comparative International Accounting, 2nd Ed., Deddington, UK: Philip Alan Publishers, 1985.

PROPOSAL FOR AN INTRODUCTORY  
MANAGEMENT INFORMATION SYSTEMS COURSE

BUS 237

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*INTRODUCTION*

In response to a demand by the business community for business administration graduates who are informed business users of computers, to an ever more heavy demand by students for Management Information Systems (MIS) courses, and to a general agreement by Business Administration faculty members that all business students should have relevant computing literacy early in their academic careers, we present a proposal for an introductory MIS course. The proposed course, compulsory for all potential students in Business Administration, will ensure that our students become informed business users of computers before they take any advanced courses in the Faculty. The content and emphasis of the course will conform with current guidelines and practice in the American Assembly of Collegiate Schools of Business (AACSB) accredited schools.

*THE PROPOSED COURSE*

In recent years considerable time and effort has been devoted to defining curriculum standards for the subject of information systems. Such standards are both very important and exceedingly difficult to maintain in the face of rapidly changing technology to support the business arena. Several organizations have developed guidelines, however, and the goal of the proposed introductory MIS course is to conform with and support these guidelines.

The AACSB guidelines suggest that students obtain a basic understanding of "management information systems including computer applications."

The Data Processing Management Association (DPMA) recommends that the purpose of an introductory information systems course be to "place emphasis on computer requirements in organizations, history, hardware functions, programming, systems development, and computer operations."

In a recent (1988) survey of AACSB accredited schools, *OR/MS Today* magazine found that while there was no overall agreement on the specifics to be included in a core Business Information Systems course, 82% covered a programming language, 82% covered application software packages, and 83% covered Systems / Data Processing. A 3 unit lower level course is typical, with coverage extended to all of the above areas (59% of the schools have a core course covering all 3 areas). Moreover 87% of such courses are taught by a department within the School of Business (typically "Management Science" or "Information Systems"), while only 13% are taught by a department outside the business school.

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In order to accommodate the needs of our business administration students for fundamental literacy requirements in the program, streaming for our co-operative programs, and future curriculum development in MIS, we propose the following:

1. That, effective 89-3, Computing 100 no longer be a lower division requirement for the major, joint major, nor honors program in the Faculty of Business Administration.

2. That, effective 89-3, a new course entitled "Introduction to Computers and Information Systems in Business" be added at the 200 level (numbered BUS237), and that this course be a lower division requirement for major, joint major, and honors programs in the Faculty of Business Administration. The corequisite for BUS237 will be BUS251.

As well as providing a business oriented coverage of computing and information systems material, the proposed course would place heavy tutorial emphasis upon business related uses of microcomputers (including word processing, data base management, spreadsheet applications, communications technology and applications, and graphics), and would include an introduction to computer programming via some microcomputer based exercises in structured BASIC. Placement of the proposed course at the 200 level as a lower division requirement would provide our students with the required business computing perspective before taking advanced courses, and would additionally ensure the computing competency of our cooperative students before they commence a work term.

A proposed course outline and list of current textbooks under consideration for this course is attached. This list of course books reflects the overwhelming practice of offering such a course. These books are available for inspection to verify that the enclosed outline conforms to standard practice in Schools of Business Administration.

# Simon Fraser University

## Memorandum

To ..... Dr. R. Rogow .....  
..... Director, Undergraduate Programs .....  
Subject Calendar changes .....

From ..... James J. Weinkam .....  
..... Director, Undergraduate Programs .....  
Date ..... 88/10/26 .....

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We have carefully examined the revised course proposal for BUS 237 and the other materials which accompanied your memo of October 24. The revised proposal addresses all of the concerns that we had raised in my memo of October 15, and the School of Computing Science has no objection to the proposal going forward in its present form. We note that the proposal includes a one week tutorial segment on BASIC programming. We feel that this is not unreasonable in the context of the entire course, but we would be concerned if this aspect of the course were expanded.

S I M O N F R A S E R U N I V E R S I T Y

FACULTY OF BUSINESS ADMINISTRATION

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PROPOSED COURSE OUTLINE      BUS237-3

INTRODUCTION TO COMPUTERS AND INFORMATION SYSTEMS      IN BUSINESS

COREQUISITE: BUS251. Students may *not* receive credit for both  
BUS 237 and BUS 337.

WEEK

- 1      Introduction to computers and information systems in  
        business administration
- 2      Computer hardware overview  
        Basics: a computer system  
        Microcomputer systems  
        Mainframes and other systems : a user's view
- 3      Computer software overview  
        System software  
            Functions, alternatives, issues  
        Application software  
            Making the computer work for you  
        Programming languages  
            The different ways of communicating with the  
            computer
- 4-5    Information system applications  
        Types of information systems  
            Transaction processing systems  
            Management information systems  
            Decision support systems  
            Expert systems, Artificial Intelligence  
        Information systems in accounting and finance.  
        Information systems in marketing, production/operations,  
        and personnel.
- 6      Automated office systems.  
        Support for office functions  
        OA technology  
        The state of the art
- 7      Midterm examination
- 8-9    Data issues in business information systems  
        Mass data storage: concepts and issues  
        Data organization and file processing  
            Traditional transaction processing systems  
        DBMS applications  
            Flexible access to data
- 10     Data communication concepts and applications  
        Introduction to communications hardware and software  
        Using a network  
        Changes in the workplace afforded by data communication



SENATE COMMITTEE ON UNDERGRADUATE STUDIES

NEW COURSE PROPOSAL FORM

1. Calendar Information

Department Business Administration

Abbreviation Code: BUS Course Number: 237 Credit Hours: 3 Vector: 2-1-0

Title of Course: INTRODUCTION TO COMPUTERS AND INFORMATION SYSTEMS IN BUSINESS

Calendar Description of Course:

*An introduction to computer based information systems and to their applications in business, including a discussion of issues involved in the use of information systems by management. The course also provides hands on tutorial experience in the use of computers, with particular emphasis on business applications of micro computers.*

Prerequisites (or special instructions):

*Co-requisite BUS 251. Students may not receive credit for both Bus 237 and Bus 337.*

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? Five (5) times a year

Semester in which the course will first be offered? 89-3

Which of your present faculty would be available to make the proposed offering possible? Drew Parker, Art Warburton

3. Objectives of the Course

*To provide a business oriented introduction to the concepts and use of computer based information systems and to the corresponding technological, managerial and social issues. This course will provide the minimum degree of computer competency required of a current Business Administration student.*

4. Budgetary and Space Requirements (for information only)

What additional resources will be required in the following areas:

Faculty	)	
Staff	)	- Increase in scheduled computer laboratory hours.
Library	)	- Additional T.A.'s for labs.
Audio Visual	)	
Space	)	
Equipment	)	

5. Approval

Date: Aug. 22, 1988 Oct 13/88 11/15/88

J.D. Mast  
Department Chairman

H.G. Wedley  
Dean

R. ...  
Chairman, SCUS

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

- 11-12 Overview of information system development and management
  - Development
    - Traditional system development life cycle
    - Prototyping
    - User management involvement
    - The trend to end user computing; "user power"
    - Systems analysis and design tools
  - Management
    - Impact of computers on management
      - Centralization or decentralization?
    - Information systems planning within a corporate framework
    - Information system performance
      - What went wrong?
  - Acquisition
    - Evaluation of hardware, software, and support
    - Selecting a microcomputer system

- 13 Security, ethical issues, trends
  - Security
    - Of systems
    - Of data
    - Procedures and practice
  - Privacy
    - Rights
    - Issues in the computer world
    - Management responsibilities and perspectives
    - Current directions and the future

**TUTORIALS**

(13 one hour tutorials)

Weeks	Topic Covered
2	Computing facilities at SFU
2	Using microcomputers and DOS
2	Word Processing
2	Spreadsheets
1	Graphics
1	Data Base Management
1	Data Communications
1	Integrated Application Software and Functions
1	Introduction to Basic

FBA-SCUS 88 -1

CHANGES TO:  
Organizational Behaviour Concentration

The FBAUCC, at a meeting on November 25, 1987, approved proposed changes in the Organizational Behaviour concentration.

**From:**

**Required:**

- Bus 372-3 Micro Perspectives on Organizations
- Bus 374-3 Macro Perspectives on Organizations

In addition the student must complete one of the following three streams:

a) Industrial Relations Stream

- Buec 384-3 Industrial Relations
- Buec 385-3 Collective Bargaining

b) Personnel Stream

- Bus 481-3 Personnel Management I - Manpower Planning and Staffing Decisions
- Bus 482-3 Personnel Management II - Reward Systems and Employee Development

c) Organizational Development Stream

- Bus 487-3 Organizational Development and Change

and at least one of the following:

- Bus 483-3 Organizations and Careers
- Bus 488-3 Human Relations in Business

**To:**

**Required:**

- Bus 372-3 Micro Perspectives on Organizations
- Bus 374-3 Macro Perspectives on Organizations

and at least three of the following:

- Buec 384-3 Industrial Relations
- Buec 385-3 Collective Bargaining
- Bus 481-3 Personnel Management I: Manpower Planning and Staffing Decisions
- Bus 482-3 Personnel Management II: Reward Systems and Employee Development
- Bus 483-3 Organizations and Careers
- Bus 487-3 Organizational Development and Change
- Bus 488-3 Human Relations in Business

**Rationale:**

There are several benefits to the new design. It is easier for students to understand and it is a more reasonable schedule for students to complete. Notwithstanding the four (or more) unique dimensions of the OB area (eg. micro, macro, personnel, IR, OD, etc.), the proposed design is more consistent with the "generalist" philosophy of our undergraduate program. It allows students to take courses in their specific area of interest (such as industrial relations), yet, also requires completion of one course in another OB specialty as well as the two core OB courses.

FBA-SCUS 88-2

CHANGES TO:  
Finance Concentration

The FBAUCC, at a meeting on June 29, 1988, approved proposed changes in the Finance concentration:

**From:**

Required: Bus 312-4 Business Finance  
Bus 315-4 Investments  
Bus 413-4 Financial Management

and at least one of the following:

Econ 310-3 Money and Banking  
Econ 445-3 International Finance

**To:**

Required: Bus 312-4 Business Finance  
Bus 315-4 Investments  
Bus 413-4 Financial Management  
Bus 416-3 Investment Analysis

and at least one of the following:

Econ 310-3 Money and Banking  
Econ 445-3 International Finance

**Rationale:**

The reason for adding Bus 416 to the required list is that some of the more advanced material has been taken out of the Bus 315 course, reserving it for treatment in more depth in Bus 416. Material not previously offered, and familiarization with micro-computer applications in Finance are included in the new course as well. The revised concentration will allow for a two course sequence in Investment Analysis as well as a two course sequence in Corporate Financial Management (Bus 312 and Bus 413).

The Finance group discussed the possibility of dropping either or both of Econ 310 or Econ 445 from the list of required additional courses. It was decided that familiarity with one of these topics (there is some overlap between them) would provide a useful market perspective from which to view the role of Finance in the economy.

SENATE COMMITTEE ON UNDERGRADUATE STUDIES

NEW COURSE PROPOSAL FORM

CHANGE IN CREDIT HOURS & CALENDAR DESCRIPTION

1. Calendar Information

Abbreviation Code: BUS Course Number: 321

Department Business Administration

<sup>New</sup> Credit Hours: 3 Vector: 2/1/0

Title of Course: Financial Accounting: Equities

<sup>Former</sup> Credit Hours 4

Calendar Description of Course:

In-depth coverage of accounting methods, problems, and limitations associated with liabilities and owners' equity. An introduction to the unique aspects and issues of accounting for Not-for-Profit organizations will also be provided.

Nature of Course

Prerequisites (or special instructions): BUS 320, 60 credit hours

What course (courses), if any, is being dropped from the calendar if this course is approved: none

2. Scheduling

How frequently will the course be offered? 4 - 6 times per year

Semester in which the course will first be offered? 89-3

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

3. Objectives of the Course

- to examine specific issues relating to owners' equity
- to briefly expose students to unique issues and aspects of accounting for Not-for-Profit organizations

4. Budgetary and Space Requirements (for information only)

What additional resources will be required in the following areas:

Faculty none

Staff none

Library none

Audio Visual none

Space none

Equipment none

5. Approval

Date: Aug 16, 1988 Oct 13/88 11/15/88

[Signature]  
Department Chairman

[Signature]  
Dean

[Signature]  
Chairman, SCUS

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

## COURSE OUTLINE

Course: BUS 321

Title: Financial Accounting: Equities

Required Texts: Kieso, D., J. Weygandt, V. Irvine, and W. Silvester,  
Intermediate Accounting, 2<sup>nd</sup> Canadian Ed., ( John Wiley & Sons )

Outline:

<u># of weeks</u>	<u>topic</u>	<u>readings</u>
4	Shareholders' equity	ch. 15,16,17 handouts
2	Income tax allocation	ch. 20 handouts
1.5	Pensions	ch. 21 handouts
1	Leases	ch. 22 handouts
4	Not-for-profit organizations	* Henke: 1,2, 3,4,5 handouts
0.5	Mid-term	

\* Henke, Accounting for Nonprofit Organizations, ( Wadsworth )

SENATE COMMITTEE ON UNDERGRADUATE STUDIES

NEW COURSE PROPOSAL FORM

1. Calendar Information

Department Business Administration

Abbreviation Code: BUS Course Number: 252 Credit Hours: 3 Vector: 2-1-0

Title of Course: FINANCIAL ACCOUNTING II

Calendar Description of Course:

NO CHANGE

This is only a prerequisite change

Nature of Course

Prerequisites (or special instructions):

BUS 251 and 237 and 30 credit hours

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

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?

} NO CHANGE

3. Objectives of the Course

This is a change in calendar listing of prerequisite only. No change. Former prerequisite 251 and 30 hours. Now 237 is corequisite with 251 so becomes prerequisite for 252. And content of 237 necessary for accounting software component in 252.

4. Budgetary and Space Requirements (for information only)

What additional resources will be required in the following areas:

Faculty

Staff

Library

Audio Visual

Space

Equipment

} N/A

5. Approval

Date: 88-10-31

11/15/88

Robert Rogow  
Department Chairman

Stanley Shapiro  
Dean

[Signature]  
Chairman, SCUS

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