**1. Full catalog information for each course to be dual-listed, including the course numbers.**

**2. Dual-listed courses bear common numbers.**

OLD CATALOG COPY

Acct 589X. Corporate Social Responsibility Reporting. (3-0) Cr. 3. Prereq *:* ACCT 501. Examines the theory and practice of social and environmental reporting, the role of corporations in society, and the mechanisms by which society might hold corporations accountable for their actions.

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CHANGE TO:

Acct 589X. Corporate Social Responsibility Reporting. (Dual-listed with ACCT 489X). (3-0) Cr. 3. Prereq: ACCT 386 or ACCT 501*.* Examines the theory and practice of social and environmental reporting, the role of corporations in society, and the mechanisms by which society might hold corporations accountable for their actions

ADD:

Acct 489X. Corporate Social Responsibility Reporting. (Dual-listed with ACCT 589X). (3-0) Cr. 3. Prereq: ACCT 386*\*.*  Examines the theory and practice of social and environmental reporting, the role of corporations in society, and the mechanisms by which society might hold corporations accountable for their actions.

\*The prerequisites for Acct 589X are either Acct 501 or Acct 386. However, undergraduates are not allowed to take Acct 501; this is an MBA core class.

**3. Graduate faculty status of the proposed instructor.**

Cynthia Jeffrey is an associate professor of accounting and a member of the graduate faculty.

**4. Number of dual listed course credits the department will permit to be used to meet the requirements for an advanced degree. This limit includes dual-listed courses taken in all departments.**

No restrictions.

**5. The differential expectations for graduate students and undergraduates.**

The course, Acct 589X, is currently only available to graduate students. Among the requirements for graduate students who are currently taking the course is that they must complete an in-depth analysis of the corporate social responsibility report prepared by a Fortune 100 company of their choice. Further, they must present a synopsis of this information to the class. This research requirement and the related presentation would be continue to be assigned at the graduate level, but would not be expected of undergraduates in the course. Currently, this project is 30% of the course grade for graduate students. The research project and project presentation would not be required for undergraduate students.

**6. Reasons the course is considered sufficiently rigorous and of such and advanced nature as to challenge graduate students.**

Since its inception, this class has only been offered at the graduate level. Given the potential changes corporate reporting and disclosure, creating a course more appropriate to undergraduate students is important. While research and presentations are significant components in graduate education, undergraduate academic goals can be served by requiring students to learn about the corporate social responsibility reporting environment, reporting frameworks, how international corporate responsibility and disclosure has evolved over time, and how it may be expected to evolve in the relatively near term. Further, undergraduates will also prepare cases and discuss the cases in small groups.

**7. Academic advantages and disadvantages accruing to graduate students taking this course with undergraduates.**

***Academic advantages***: One goal of graduate education in accounting is to help students learn to present technical material so that those with less background and experience in the field can understand the information. Professionals need to be able to respond to questions and comments and to communicate this technical information clearly. The undergraduate students in the class will be part of the audience for the graduate students presentations, and their questions and comments will help graduate students learn to communicate to a wider audience.

***Academic disadvantages***: None.

**8. The place of the course in the graduate student’s program of study and why it is not considered a “remedial” undertaking intended to overcome deficiencies in the student’s preparation for graduate work.**

The Master of Accounting program is a 30-hour program, so it can be completed in two to three semesters of work. During this time, graduate students take 15 hours of graduate level accounting coursework. The Corporate Responsibility Reporting class could be taken at any time during the program of study.

Corporate Responsibility Reporting is not a requirement for a bachelor’s degree in any program I am aware of, and has traditionally not even been offered at the undergraduate level at most United States schools. The changing financial and corporate social responsibility reporting environments are the impetus for creating a class that is appropriate for undergraduates.

**9. The role of the course in an undergraduate degree program and the academic qualifications undergraduates must have to take this course.**

Undergraduates are required to complete 24 hours of upper-level accounting classes for the accounting major. The Corporate Responsibility Reporting course would be one elective course that could be taken to satisfy the credit hours required for the accounting major. The purpose of the course would be to help meet the need for introducing corporate responsibility and disclosure practices into the undergraduate curriculum. Students who choose to become familiar with the corporate social responsibility and disclosure practices and the emerging frameworks are likely to have a competitive advantage in the business world. It is noteworthy that all of the major public accounting firms have corporate social responsibility initiatives, and are cooperating with the International Integrated Reporting Council (IIRC) and the Global Reporting Initiative (GRI) in the development of reporting practices and standards.

To take this course, undergraduates must have already completed Accounting 386, Intermediate Accounting I. This course includes coverage of the financial accounting Conceptual Framework, which will facilitate understanding of the Integrated Reporting Framework. A knowledge of financial reporting practices is also necessary to understand how financial metrics can be integrated with corporate social responsibility metrics in the preparation of an integrated report.

**10. The name of the person writing the proposal.**

Cynthia Jeffrey