**Document N: Course and Program Development: IMPACT AND APPROVAL SIGNATURES**

See Course and Program Development Policy and Procedures (www.ubalt.edu/provost) for instructions.

**SCHOOL:**
- [ ] LAW
- [ ] MSB
- [ ] CAS
- [ ] CPA

**CONTACT NAME:** Philip Korb  
**PHONE:** 410-837-5080

**DEPARTMENT/DIVISION:** Accounting  
**DATE PREPARED:** 12/2/10

**PROPOSED SEMESTER OF IMPLEMENTATION:** Fall 2011

**TYPE OF ACTION:**
- [ ] add (new)
- [ ] deactivate
- [ ] modify
- [ ] other

**LEVEL OF ACTION:**
- [ ] noncredit
- [ ] undergraduate
- [ ] graduate
- [ ] other

**ACTION BEING REQUESTED** (select one category, either Course Actions or Program Actions):

- **COURSE ACTIONS**
  - [ ] Experimental Course
  - [ ] Course Title
  - [ ] Course Credits
  - [ ] Course Number
  - [ ] Course Level
  - [ ] Pre- and Co-Requisite
  - [ ] Course Description
  - [ ] New Course
  - [ ] Deactivate Course
  - [ ] Other

- **PROGRAM ACTIONS**
  - [ ] Original Program Title:
  - [ ] 10. Program Requirements
  - [ ] 11a. Undergraduate Specialization (24 credits or fewer)
  - [ ] 11b. Master's Specialization (12 credits or fewer)
  - [ ] 11c. Doctoral Specialization (18 credits or fewer)
  - [ ] 12. Minor (add or delete)
  - [ ] 13. Closed Site Program
  - [ ] 14. Program Suspension
  - [ ] 15. Program Reactivation
  - [ ] 16a. Certificate Program (UG/G) exclusively within existing degree program
  - [ ] 16b. Certificate Program (UG/G) outside of or across degree programs (12 or more credits)
  - [ ] 17. Off-Campus Delivery of Existing Programs
  - [ ] 18a. Undergraduate Concentration (exceeds 24 credits)
  - [ ] 18b. Master's Concentration (exceeds 12 credits)
  - [ ] 18c. Doctoral Concentration (exceeds 18 credits)
  - [ ] 19. Program Title Change
  - [ ] 20. Program Termination
  - [ ] 21. New Degree Program
  - [ ] 22. Other

**ADDITIONAL DOCUMENTATION** (check all appropriate boxes of documents included; review the list of necessary documents):
- [ ] summary proposal (O)
- [ ] course definition document (P)
- [ ] full five-page MHEC proposal (Q)
- [ ] financial tables (MHEC) (R)
- [ ] other documents as may be required by MHEC/USM (S)
- [ ] other (T)

Summer 2010
IMPACT REVIEW (review the list of necessary signatures):

<table>
<thead>
<tr>
<th>Impacted Entity</th>
<th>Signature</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. Library</td>
<td></td>
<td></td>
</tr>
<tr>
<td>b. OTS</td>
<td></td>
<td></td>
</tr>
<tr>
<td>c. University Relations</td>
<td></td>
<td></td>
</tr>
<tr>
<td>d. Admissions</td>
<td></td>
<td></td>
</tr>
<tr>
<td>e. Records</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

APPROVAL SEQUENCE (review the list of necessary signatures):

<table>
<thead>
<tr>
<th>Approval Level</th>
<th>Signature</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>A. Department/Division (Chair)</td>
<td></td>
<td>1/1/12</td>
</tr>
<tr>
<td>B. General Education (for No. 7, 8)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>C. Final Faculty Review Body Within Each School (Chair)</td>
<td></td>
<td>1/13/12</td>
</tr>
<tr>
<td>D. Dean</td>
<td></td>
<td>2/16/12</td>
</tr>
<tr>
<td>E. University Faculty Senate (Chair)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>F. University Council (Chair)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>G. Provost and Senior Vice President for Academic Affairs</td>
<td>Beuwey Schnell</td>
<td>3/9/2012</td>
</tr>
<tr>
<td>H. President</td>
<td></td>
<td></td>
</tr>
<tr>
<td>I. Board of Regents (notification only)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>J. Board of Regents (approval)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>K. MHEC (notification only)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>L. MHEC (approval)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>M. Middle States Association notification</td>
<td>Required only if the University's mission is changed by the action</td>
<td></td>
</tr>
</tbody>
</table>

1 University Council review (for recommendation to the president or back to the provost) shall be limited to curricular or academic policy issues that may potentially affect the University's mission and strategic planning, or have a significant impact on the generation or allocation of its financial resources.
Document O: Course and Program Development: SUMMARY PROPOSAL
See Course and Program Development Policy and Procedures (www.ubalt.edu/provost) for instructions.

SCHOOL: LAW MSB CAS CPA

CONTACT NAME: Philip Korb PHONE: 410-837-5080

DEPARTMENT/DIVISION: Accounting

PROPOSED SEMESTER OF IMPLEMENTATION: fall

PROPOSED YEAR: 2012

ACTION BEING REQUESTED (select one category, either Course Actions or Program Actions):

- COURSE ACTIONS

  Original Subject Code/Course Number:
  ACCT 795

  Original Course Title:
  Graduate Accounting Internship

- PROGRAM ACTIONS

  Original Program Title:

  Select one or multiple actions from one of the lists below (review the list of necessary documents and signatures):

<table>
<thead>
<tr>
<th>COURSE ACTIONS</th>
<th>PROGRAM ACTIONS</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Experimental Course</td>
<td>10. Program Requirements</td>
</tr>
<tr>
<td>2. Course Title</td>
<td>11a. Undergraduate Specialization (24 credits or fewer)</td>
</tr>
<tr>
<td>3. Course Credits</td>
<td>11b. Master's Specialization (12 credits or fewer)</td>
</tr>
<tr>
<td>4. Course Number</td>
<td>11c. Doctoral Specialization (18 credits or fewer)</td>
</tr>
<tr>
<td>5. Course Level</td>
<td>12. Minor (add or delete)</td>
</tr>
<tr>
<td>6. Pre- and Co-Requisite</td>
<td>13. Closed Site Program</td>
</tr>
<tr>
<td>7. Course Description</td>
<td>14. Program Suspension</td>
</tr>
<tr>
<td>8. New Course</td>
<td>15. Program Reactivation</td>
</tr>
<tr>
<td>9. Deactivate Course</td>
<td>16a. Certificate Program (UG/G) exclusively within existing degree program</td>
</tr>
<tr>
<td>10. Program Title</td>
<td>16b. Certificate Program (UG/G) Outside of or across degree programs (12 or more credits)</td>
</tr>
<tr>
<td>11. Program Requirement</td>
<td>17. Off-Campus Delivery of Existing Programs</td>
</tr>
<tr>
<td>12. Undergraduate Concentration</td>
<td>18. Undergraduate Concentration (exceeds 24 credits)</td>
</tr>
<tr>
<td>13. Master's Concentration</td>
<td>18b. Master's Concentration (exceeds 12 credits)</td>
</tr>
<tr>
<td>14. Doctoral Concentration</td>
<td>18c. Doctoral Concentration (exceeds 18 credits)</td>
</tr>
<tr>
<td>15. Program Title Change</td>
<td>19. Program Title Change</td>
</tr>
<tr>
<td>16. Program Termination</td>
<td>20. Program Termination</td>
</tr>
<tr>
<td>17. New Degree Program</td>
<td>21. New Degree Program</td>
</tr>
<tr>
<td>18. Other</td>
<td>22. Other</td>
</tr>
</tbody>
</table>

For changes to existing courses:

<table>
<thead>
<tr>
<th>OLD TITLE</th>
<th>SUBJECT CODE/COURSE NO.</th>
<th>CREDITS</th>
</tr>
</thead>
<tbody>
<tr>
<td>NEW TITLE</td>
<td>SUBJECT CODE/COURSE NO.</td>
<td>CREDITS</td>
</tr>
</tbody>
</table>
DESCRIBE THE REQUESTED COURSE/PROGRAM ACTION (additional pages may be attached if necessary):

Students will attain professional accounting experience and work on assigned projects within a workplace accounting environment. They will apply classroom education to practical situations and learn to assess individual strengths and weaknesses in relation to performance in a professional setting.

SET FORTH THE RATIONALE FOR THIS PROPOSAL:

This course will enable students to attain the required professional experience necessary to obtain a CPA license in Maryland and many other jurisdictions.
1. DATE PREPARED
12-2-2010

2. PREPARED BY
Susan A. Lynn

3. DEPARTMENT/DIVISION
Accounting

4. COURSE NUMBER(S) with SUBJECT CODE(S)
ACCT 795

5. COURSE TITLE
Graduate Accounting Internship

6. CREDIT HOURS
3

7. CATALOG DESCRIPTION
Students will attain professional accounting experience and work on assigned projects within an workplace accounting environment. Requirements include a work supervisor evaluation, a journal detailing the work experience, and a self-assessment of the student’s internship experience.

8. PREREQUISITES
Admission to the MS in Accounting and Business Advisory Services Program and permission of the graduate director of the accounting program.

9. COURSE PURPOSE (how the course is to be used in the curriculum; e.g., required for the major, elective, etc.)
Elective

10. GENERAL EDUCATION AREA (if applicable; e.g., social sciences, humanities, mathematics, etc.)
NA

11. COURSE TYPE/COMPONENT (clinical, continuance, discussion, field studies, independent study, laboratory, lecture, practicum, research, seminar, supervision, thesis research, tutorial or workshop;
12. FACULTY QUALIFIED TO TEACH COURSE

Philip Korb

13. CONTENT OUTLINE

1. Letter of Understanding - The student’s immediate supervisor must provide a letter of understanding indicating the employer’s commitment to the internship process for the benefit of both the student and the employer and a brief description of the duties the student will be performing.

2. Reporting Requirements:
   a. Bi-Weekly - The student shall submit a report every two weeks indicating the accounting tasks performed during that period and the time spent on those tasks.
   b. End of Course - The student’s final report should place an emphasis on what they gained from their overall internship experience, elaborating on the impact of that experience on their future career in accounting. The report should assess the student’s strengths and weaknesses in relation to performance in a professional setting.

3. Mandatory Meeting:

   There will be one mandatory meeting each semester. At this meeting, students completing their internship will present their reports.

14. LEARNING GOALS

   Through the learning experience provided by the internship, the student is expected to:
   1. Learn through a practical experience of approximately 175 to 200 work hours.
   2. Apply classroom education to practical situations.
   3. Assess individual strengths and weaknesses in relation to performance in a professional setting; and
   4. Develop appreciation for relevant issues along with the function and dynamics involved in organizations.

15. ASSESSMENT STRATEGIES

   Punctuality of biweekly reports
   with inclusion of time spent on tasks: 25%

   *Final paper: 25%

   *Oral presentation: 25%

Summer 2010
Employer evaluation: 25%

*A portion of the grade on these requirements will be based on a demonstration of oral and written communication skills.

16. SUGGESTED TEXT(S) and MATERIALS (e.g. textbooks, equipment, software, etc., that students must purchase)

NA

17. SPECIAL GRADING OPTIONS (if applicable)

NA

18. SUGGESTED CLASS SIZE

15

19. LAB FEES (if applicable)

NA