

**DOCUMENT N: COURSE AND PROGRAM DEVELOPMENT COVER SHEET**

See Course and Program Development Policy and Procedures for Instructions

<b>SCHOOL:</b> LAW <input type="checkbox"/> MSB <input checked="" type="checkbox"/> YGCLA <input type="checkbox"/>	<b>Contact Name:</b> Phillip Korb	<b>Phone:</b> x 5080
<b>DEPARTMENT / DIVISION:</b> Accounting and Management Information Systems		
<b>SHORT DESCRIPTION OF PROPOSAL</b> (state name of action item 1-20 and course name, code & number / program affected):		
10 Proposed change in Business Administration – Accounting Specialization		
<b>PROPOSED SEMESTER OF IMPLEMENTATION:</b> Fall <input type="checkbox"/> Spring <input checked="" type="checkbox"/> Year: 2010		

<b>Box 1: TYPE OF ACTION</b>	ADD(NEW) <input type="checkbox"/>	DEACTIVATE <input type="checkbox"/>	MODIFY <input checked="" type="checkbox"/>	OTHER <input type="checkbox"/>
<b>Box 2: LEVEL OF ACTION</b>	Non-Credit <input type="checkbox"/>	Undergraduate <input checked="" type="checkbox"/>	Graduate <input type="checkbox"/>	OTHER <input type="checkbox"/>

<b>Box 3: ACTION ITEM</b> (check appropriate boxes)		<b>DOCUMENTS REQUIRED</b> (see box 4 below)	<b>IMPACT REVIEWS</b> (see box 5 on back)	<b>APPROVAL SEQUENCE</b> (see box 6 on back)
	1. Experimental Course <sup>1</sup>	NOP	a, c, e	AC
	2. Course Title	NO		ABCD
	3. Course Credits	NO		ABCD
	4. Course Number	NO		ABCD
	5. Course Level	NO		ABCD
	6. Pre & Co-Requisite	NO		ABCD
	7. Course Description	NOP		ABCDEF
	8. New Course	NOP		ABCDEF
	9. Deactivate a Course	NO		ABCDEF
<b>x</b>	<b>10. Program Requirements</b>	<b>NO</b>	<b>b, c, d, e</b>	<b>ABCDEF</b>
	11a. UG Specialization (24 credits or less)	NO	a, b, c, d, e	ABCDEF
	11b. Masters Specialization (12 credits or less)	NO	a, b, c, d, e	ABCDEF
	11c. Doctoral Specialization (18 credits or less)	NO	a, b, e	ABCDEF
	12. Closed Site Program	NOT	e	ABCDHIK
	13. Program Suspension <sup>9</sup>	NO,5	a, e	ABCDEGIK
	14a. Certificate Program (ug/g) exclusively within existing degree program	NO	a, c, e	ABCDEFHIK
	14b. Certificate Program (ug/g) where degree programs do not exist or where courses are selected across degree programs (12 or more credits)	NOQR, 6	a, c, e	ABCDEFHJL
	15. Off-Campus Delivery of Existing Program	NO, 4	a, b, c, e	ABCDHIL
	16a. UG Concentration (exceeds 24 credit hours)	NO, 5	a, c, d, e	ABCDEFHJL
	16b. Masters Concentration (exceeds 12 credit hours)	NO, 5	a, c, d, e	ABCDEFHJL
	16c. Doctoral Concentration (exceeds 18 credit hours)	NO, 5	a, c, d, e	ABCDEFHJL
	17. Program Title Change	NO, 5	a, c, d, e	ABCDEFHJL
	18. Program Termination	NO, 10	d, e	ABCDEFHIK
	19. New Degree Program	NOQR, 3,8	a, c, d, e	ABCDEFHJL
	20. Other	Varies	Varies	Varies

<b>Box 4: DOCUMENTATION (check boxes of documents included)</b>			
<b>X</b>	N. This Cover Sheet	<b>Q.</b> Full 5-page MHEC Proposal	<b>T.</b> Other
<b>X</b>	O. Summary Proposal	<b>R.</b> Financial Tables (MHEC)	
	<b>P.</b> Course Definition Document	<b>S.</b> Contract	

- Approval of experimental course automatically lapses after two offerings unless permanently approved as a new course.
- Codes: a) Library Services (Langsdale or Law) b) Office of Technology Services c) University Relations d) Admissions
- Letter of Intent is required by USM at least 30 days before a full proposal can be submitted. Letter of Intent requires only the approval of the dean and the provost and is forwarded to USM by the Office of the Provost.
- One-page letter to include: Program title & degree/certificate to be awarded; resources requirements; need and demand; similar programs; method of instruction; and oversight and student services (MHEC requirement)
- One-page letter with description and rationale (MHEC requirement)
- One or two-page document that describes: centrality to mission; market demand; curriculum design; adequacy of faculty resources; and assurance program will be supported with existing resources. (MHEC requirement)
- Learning objectives, assessment strategies; fit with UB strategic plan
- Joint Degree Program or Primary Degree Programs require submission of MOU w/ program proposal. (MHEC requirement)
- Temporary suspension of program to examine future direction; time not to exceed two years. No new students admitted during suspension, but currently enrolled students must be given opportunity to satisfy degree requirements.

DOCUMENT N: COURSE AND PROGRAM DEVELOPMENT COVER SHEET (Page 2 of 2)

SCHOOL: LAW <input type="checkbox"/> MSB <input checked="" type="checkbox"/> YGCLA <input type="checkbox"/>
SHORT DESCRIPTION OF PROPOSAL (state name of action item 1-20 and course name, code & number / program affected):
10 Proposed change in Business Administration – Accounting Specialization

10. Provide:
- evidence that the action is consistent with UB mission and can be implemented within the existing program resources of the institution.
  - proposed date after which no new students will be admitted into the program;
  - accommodation of currently enrolled students in the realization of their degree objectives;
  - treatment of all tenured and non-tenured faculty and other staff in the affected program;
  - reallocation of funds from the budget of the affected program; and
  - existence at other state public institutions of programs to which to redirect students who might have enrolled in the program proposed for abolition.
11. University Council review (for a 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.

Box 5: IMPACT REVIEW	SIGNATURES (see procedures for authorized signers)	DATE
a. Library <input type="checkbox"/> No impact <input type="checkbox"/> Impact statement attached	Director or designee:	
b. OTS <input checked="" type="checkbox"/> No impact <input type="checkbox"/> Impact statement attached	CIO or designee: <i>Judith A. Wood</i>	6/4/09
c. University Relations <input type="checkbox"/> No impact <input checked="" type="checkbox"/> Impact statement attached	Director or designee: <i>Catherine Sheeblene</i>	6/9/09
d. Admissions <input checked="" type="checkbox"/> No impact <input type="checkbox"/> Impact statement attached	Director or designee: <i>[Signature]</i>	6/9/09
e. Records <input checked="" type="checkbox"/> No impact <input type="checkbox"/> Impact statement attached	Registrar or designee: <i>[Signature]</i>	6/4/09

Box 6: APPROVAL SEQUENCE	APPROVAL SIGNATURES	DATE
A. Department / Division	Chair: <i>[Signature]</i>	5-8-09
B. Final faculty review body within each School	Chair: <i>[Signature]</i>	5-8-09
C. College Dean	Dean: <i>[Signature]</i>	5-8-09
D. Provost and Senior Vice President for Academic Affairs	Provost: <i>M. Weber for Susan Zaenel</i>	6/1/09
E. Curriculum Review Committee (UFS subcommittee)	Chair: <i>[Signature]</i>	6/15/09
F. University Faculty Senate (UFS option)	Chair:	
G. University Council (see #11 above)	Chair:	
H. President	President:	
I. Board of Regents – notification only		
J. Board of Regents – approval		
K. MHEC – notification only		
L. MHEC – approval		
M. Middle States Association notification	Required only if the mission of the University is changed by the action	

**DOCUMENT O: SUMMARY PROPOSAL**

See Course and Program Development Policy and Procedures for Instructions

SCHOOL: LAW <input type="checkbox"/> MSB <input checked="" type="checkbox"/> YGCLA <input type="checkbox"/>	Contact Name: Phillip Korb	Phone: x 5080
DEPARTMENT / DIVISION: Accounting and Management Information Systems		
SHORT DESCRIPTION OF PROPOSAL (state action item 1-23 and course name & number or program affected):		
10 Proposed change in B.S. in Business Administration – Accounting Specialization		
PROPOSED SEMESTER OF IMPLEMENTATION: Fall <input type="checkbox"/> Spring <input checked="" type="checkbox"/> Year: 2010		

O-1: Briefly describe what is being requested:

Changes to B.S. in Business Administration – Accounting Specialization program structure. New structure:

**Lower Division Business Core Requirements**

Introduction to Financial Accounting	ACCT 201	3
Introduction to Managerial Accounting	ACCT 202	3
Business Law I	BULA 151	3
Oral Communications	CMAT 201 or 303	3
The Economic Way of Thinking	ECON 200	3
College Algebra	MATH 111	3
Introduction to Business Statistics	OPRE 201	3
Statistical Data Analysis	OPRE 202	3

**Upper Division Business Core Requirements**

Managerial Economics	ECON 305	3
Financial Management	FIN 331	3
Management Information Systems	INSS 300*	3
Human Resource Management	MGMT 315	3
Management and Organizational Behavior	MGMT 301	3
Global Business Environment	MGMT 302	3
Personal and Professional Skills for Business	MGMT330	1
Marketing Management	MKTG 301	3
Pick two of:	OPRE 315 or MGMT 339 or MGMT 475	6

**Accounting Specialization Requirements**

Intermediate Accounting I	ACCT 301	3
Intermediate Accounting II	ACCT 302	3
Cost Accounting	ACCT 306	3
Intermediate Accounting III	ACCT 310	3
Accounting Information Systems	ACCT 317	3
Auditing	ACCT 401	3
Advanced Financial Reporting	ACCT 403	3
Income Taxation	ACCT 405	3
Acct elective (any acct course that is not required)	ACCTELEC	3

For new courses or changes in existing courses (needed by Registrar)

OLD Title:	Course # / HEGIS Code:	Credits:
N/A	N/A	N/A
NEW Title:	Course # / HEGIS Code:	Credits:
N/A	N/A	N/A

O-2: Set forth the rationale for the proposal:

Based upon feedback from the Accounting Advisory Board, accounting area faculty, assessment activities, and other recent changes to the BSBA core, the revised BSBA Accounting specialization listed above is proposed.

Changes from previous structure, with rationale:

1. Added INSS 300 as a required business core requirement for accounting students because most accounting systems are database systems and our students need further background in this area. The focus of INSS 300 is significantly different than ACCT 317 – Accounting Information Systems. Our Accounting Advisory Board emphasized this point by suggesting increased coverage of information systems. INSS 300 is also used by all the other business majors to meet the computer and information literacy requirements, and we believe this will be a more effective method to meet the computer and information literacy requirements than our current approach.
2. Move ACCT 317 from the business core requirements for the accounting specialization to the accounting requirements given that recommendation #1 adds INSS 300 to the core. ACCT 317 is no longer necessary as a substitute for INSS 300.
3. Added Mgmt 330, Personal & Professional Development, the course recently added to the BSBA core, to enhance the professional skills of our students.

## Revised B.S. in Business Administration – Accounting Specialization

Degree Requirements	UB Course	Credits	Gen. Ed.
<b>GENERAL EDUCATION AND UNIVERSITY REQUIREMENTS</b>			
<b>University Requirements (5 credits)</b>		<i>Note: The following two courses are only required of UB freshmen.</i>	
Seminar – Applied Learning & Study Skills	IDIS 101	2	
Introduction to Information Literacy	IDIS 110	3	
<b>Lower Division Gen Ed Requirements (22 credits)</b>			
English Composition	WRIT 101	3	WRIT
Literature		3	ENGL
History or Philosophy		3	HIPL
Fine Arts		3	ART
Social Science 1 (Other than ECON)		3	SOSC 1
Biological & Physical Science 1		3	GSCI 1
Biological & Physical Science 2 (1 with lab)		4	GSCI 2
<b>Upper Division Gen Ed Requirements (6 credits)</b>			
Ethical Issues in Business and Society	IDIS 302	3	IDIS
Advanced Expository Writing (by 2nd semester)	WRIT 300	3	WRIT
<b>BUSINESS REQUIREMENTS</b>			
<b>Pre-Business Courses (24 credits) (24+5+22 = 51 total Lower Division credits)</b>			
Introduction to Financial Accounting	ACCT 201	3	
Introduction to Managerial Accounting	ACCT 202	3	
Business Law I	BULA 151	3	
Oral Communications	CMAT 201 or 303*	3	SPCH
The Economic Way of Thinking	ECON 200*	3	SOSC 1
College Algebra	MATH 111*	3	MATH
Introduction to Business Statistics	OPRE 201	3	
Statistical Data Analysis	OPRE 202	3	
<b>Business Core Requirements (28 credits) (28+6+27 = minimum 61 Upper Division credits)</b>			
Managerial Economics	ECON 305	3	
Financial Management	FIN 331	3	
Management Information Systems	INSS 300*	3	IT Fluency / Info Literacy
Human Resource Management	MGMT 315	3	
Management and Organizational Behavior	MGMT 301	3	
Global Business Environment	MGMT 302	3	
Personal and Professional Skills for Business	MGMT330	1	
Marketing Management	MKTG 301	3	
Choose 2 of 3: Opre 315, Mgmt 339, Mgmt 475		6	
<b>Specialization Requirements (27 Credits)</b>			
Intermediate Accounting I	ACCT 301	3	
Intermediate Accounting II	ACCT 302	3	
Cost Accounting	ACCT 306	3	
Intermediate Accounting III	ACCT 310	3	
Accounting Information Systems	ACCT 317	3	
Auditing	ACCT 401	3	
Advanced Financial Reporting	ACCT 403	3	
Income Taxation	ACCT 405	3	
Acct elective (any acct course that is not required)	ACCTELEC	3	
			Minimum of <b>116</b> credits

## Impact Statement From the Office of University Relations

These changes could potentially affect the undergraduate and graduate catalogs—which the Office of University Relations currently manages and produces—as well as other recruitment publications that contain this type of specific academic material. The timing of the final approval for these changes will be a determining factor in our ability to incorporate the new information in a timely fashion in any related materials that are on our production schedule.