

DOCUMENT N: COURSE AND PROGRAM DEVELOPMENT COVER SHEET  
See Course and Program Development Policy and Procedures for Instructions

SCHOOL: LAW 0 MSB <input checked="" type="checkbox"/> YGCLA 0	Contact Name: Thomas Vermeer	Phone: 5114
DEPARTMENT / DIVISION: Accounting and MIS		
SHORT DESCRIPTION OF PROPOSAL (state name of action item 1-20 and course name, code & number / program affected):		
#20- add Information literacy Graduation Requirement to B.S. in Business Administration Accounting specialization		
PROPOSED SEMESTER OF IMPLEMENTATION: Fall <input checked="" type="checkbox"/> Spring 0 Year: 2008		

Box1: TYPE OF ACTION	ADD(NEW) 0	DEACTIVATE 0	MODIFY <input checked="" type="checkbox"/>	OTHER 0
Box2: LEVEL OF ACTION	Non-Credit 0	Undergraduate <input checked="" type="checkbox"/>	Graduate 0	OTHER 0

Box3: ACTION ITEM (check appropriate boxes)	DOCUMENTS REQUIRED (see box 4 below)	IMPACT REVIEWS (see box 5 on back)	APPROVAL SEQUENCE (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
10. Program Requirements	NO	b,c,d,e	ABCDEF
11 a. UG Specialization (24 credits or less)	NO	a, b,c,d,e	ABCDEF
11 b. Masters Specialization (12 credits or less)	NO	a,b,c,d, e	ABCDEF
11 c. 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
<input checked="" type="checkbox"/> 20. Other	Varies	Varies	Varies

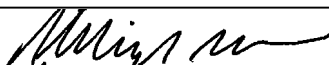
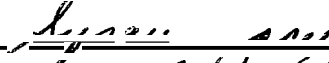
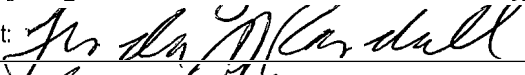

Box4: DOCUMENTATION (check boxes of documents included)			
<input checked="" type="checkbox"/> N. This Cover Sheet		<input type="checkbox"/> Q. Full 5-page MHEC Proposal	<input type="checkbox"/> T. Other
<input checked="" type="checkbox"/> O. Summary Proposal		<input type="checkbox"/> R. Financial Tables (MHEC)	
<input checked="" type="checkbox"/> P. Course Definition Document		<input type="checkbox"/> S. 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.

SCHOOL: LAW 0 MSB <input checked="" type="checkbox"/> YGCLA 0
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10. Provide:
- evidence that the action is consistent with LIB 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 0 No impact    0 Impact statement attached	Director or designee:	
b. OTS 0 No impact    D Impact statement attached	CIO or designee:	
c. University Relations 0 No impact    0 Impact statement attached	Director or designee:	
d. Admissions 0 No impact    0 Impact statement attached	Director or designee:	
e. Records 0 No impact    0 Impact statement attached	Registrar or designee:	

Box 6: APPROVAL SEQUENCE	APPROVAL SIGNATURES	DATE
A. Department / Division	Chair: 	5/8/08
B. Final faculty review body within each School	Chair: Leonard White (wee-PRESIDENT)	5/11/08
C. College Dean	Dean: 	5/13/08
D. Provost and Senior Vice President for Academic Affairs	Provost: 	5/21/08
E. Curriculum Review Committee (UFS subcommittee)	Chair: 	5/26/08
F. University Faculty Senate (UFS option)	Chair: <: >	1 1
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	

UNIVERSITY OF BALTIMORE

DOCUMENT 0: SUMMARY PROPOSAL

See Course and Program Development Policy and Procedures for Instructions

SCHOOL: LAW D MSB <input checked="" type="checkbox"/> YGCLA D	Contact Name: Thomas Vermeer	Phone: 5114
DEPARTMENT / DIVISION: Accounting & MIS		
SHORT DESCRIPTION OF PROPOSAL (state action item 1-23 and course name & number or program affected):		
#20 - add Information literacy Graduation Requirement to B.S. in Business Administration Accounting specialization		
PROPOSED SEMESTER OF IMPLEMENTATION: Fall <input checked="" type="checkbox"/> Spring D	Year: 2008	

0-1: Briefly describe what is being requested:

Add information literacy graduation requirement to the Accounting Specialization for the Bachelor of science in business administration (BSBA).

Statement for catalog

Students in the Accounting Specialization for the Bachelor of science in business administration (BSBA) program will meet the University of Baltimore Information Literacy requirement the following way:

Successful completion (a grade of *C- or better*) of ACCT 405 Tax Accounting I *or successful completion (a grade of C- or better) of IDIS 110 Introduction to Info. Literacy*

Note: ACCT 405 will meet the information literacy graduation requirement for first year and transfer students. Although ACCT 405 can be transferred in, over 98% of the accounting transfer students have not transfer in ACCT 405 over the past five years.

*MDO*

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

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

0-2: Set forth the rationale for the proposal:

This proposal is to have ACCT 405 officially approved as meeting UB's information literacy graduation requirement.

The requirements to be met are as follows.

1. The guidelines document lists 2 identified VB undergraduate learning goals (from the LDEC report) :
  - a. to make efficient use of information resources and technology for personal and professional needs.

ACCT 405, Tax Accounting I, essentially covers the income taxation of individuals. As with

most IRS regulations, the income taxation of individuals is a very complex topic with a multitude of rules and regulations. In this course, students are required to use information resources and technology (such as library catalog, LEXIS, Internet, CD-ROMS, and tax services, treatises, and citations) to critique tax and accounting periodicals and perform tax research. Because the use of these information resources and technology is critical to these assignments, a librarian will be a guest speaker in this course. During this session, the librarian provides an in-depth overview of the available types of information resources and technology and how to use these resources in an effective and efficient manner. In addition, because of the nature of the course, issues related to the use of information are embedded throughout the course. Information literacy skills are a critical component of this course given the significant importance of information resources and technology in taxation.

- b. to analyze complex issues and make informed decisions; to synthesize information in order to arrive at reasoned conclusions; to evaluate the logic, validity and relevance of data

ACCT 405 requires students to obtain and analyze information contained in library catalog, LEXIS, Internet, CD-ROMs, and tax services, treatises, and citations. Using this information, students are required to critique tax or accounting articles and perform tax research. When critiquing tax or accounting articles, students are required to "submit conscientious critiques of your chosen articles, reviewing among other things the relation of topics covered in the articles to class materials, and the appropriateness and significance, in your opinion, of the article to tax practice, theory, and or research". (Note -this quote is directly from the assignment.) This approach is also required when students perform tax research.

2. The guidelines document also references the ACRL (Association of College and Research Libraries) guidelines in the area:
  - a. articulate the need for information, evaluate the extent of that need, and identify possible sources to meet that need
  - b. select the best method and/or tools to obtain necessary information
  - c. develop effective search strategies and revise the search strategies as needed
  - d. Access sources of information and manage the collection of information
  - e. Develop and apply criteria in order to evaluate information collected
  - f. Integrate key concepts from information collected into existing body of knowledge and compare newly attained knowledge to previous knowledge.
  - g. Apply new knowledge for academic or personal development
  - h. understand ethical, economic and legal implications concerning the use of information and information technology.

The attached document P shows where these requirements (a - h) are satisfied within ACCT 405.

Course definition document (Document "P") for ACCT 405 showing compliance with the UB information literacy graduation requirement.

This document shows how the specific assignments meet the requirements listed in the associated summary proposal ("Document 0"). **Please refer to the actual assignment in this document for a detailed discussion of how the assignments comply with the UB information literacy requirements.** Note the descriptions of the assessments given in this document are written to show how those information literacy requirements are met, not how the IVIS learning objectives are met.

1. Prepared April 2008
2. Prepared by Thomas Vermeer
3. Department: Accounting and MIS
4. Course Numbers: ACCT 405
5. Course Title: Tax Accounting I
6. Credit Hours: 3
7. Prerequisites: none

8. COURSE DESCRIPTION

A study and analysis of the federal income tax structure with emphasis upon taxation of individuals. Topics include income determination, deductions, property transactions, credits and procedures and an introduction to corporation and partnership taxation, tax planning and ethical issues.

9. TEXT

Hoffman, Smith, and Willis, Individual Income Taxes, 2008 Edition, West, 2008. A Study Guide and Working Papers are available and recommended, but not required.

10. SAMPLE COURSE TOPIC OUTLINE

<u>Day</u>	<u>Date</u>	<u>Assignment</u>	<u>Topic</u>
1	Jan 29	Intro & Start work on Case / projects	Read briefly Introductory Materials Orientation
		chap (1), (2)	Tax Research, preparation, & planning
		chap (18) {1-18}	Accounting Periods / Methods

- 2 Feb 5 chap 3 Tax Determination
- 3 Feb 12 chap 3 Tax Determination
- 4 Feb 19 chap 4 Gross Income: Inclusions
- 5 Feb 26 chap 4 Gross Income: Inclusions  
chap 5 Gross Income: Exclusions
- 6 Mar 4 chap 5 Gross Income: Exclusions  
Review for Test 1
- 7 Mar 11 TEST 1 (FIRST AND INTRODUCTORY) (chap 3, 4, 5)
- 8 Mar 25 chap 14 Gains & Losses  
CASE / PROJECT (1 OR 2) DUE
- 9 Apr 1 chap 14, 15 Gains & Losses  
Nontaxable Exchanges
- 10 Apr 8 chap 15, 16, 17 Nontaxable Exchanges  
capital & 1231 Gains/Losses
- 11 Apr 15 chap 16, 17 capital & 1231 Gains/Losses  
Review for Test 2
- 12 Apr 22 TEST 2 (SECOND AND MIDTERM) (chap 14, 15, 16, 17)
- 13 Apr 29 chap 6 Deductions (in General)  
chap 7 Deductions & Losses  
chap 10 Itemized Deductions  
CASE / PROJECT (1 OR 2) DUE
- 14 May 6 TEST 3 (THIRD AND FINAL) (chap 6, 7, 10)
- EXTRA CREDIT PROJECTS DUE
- 15 May 13 [EXAMINATION - TEST 3]

11. ASSIGNMENTS TESTS

CASE / PROJECT 1 (LIBRARY)- 10% of course grade

As discussed in class, the following constitutes your Case / project 1 (Library):

Your Library Case / project has two Parts, as follows:

## Part I (Articles critique)

This part of the assignment meets ACRL guidelines D, E, F, G, and H. In this part, students are required to critically evaluate tax or accounting articles. To perform this task, students must access relevant tax information (ACRL-D) (i.e., consult tax law referred to in article), evaluate the information collected (ACRL-E) (i.e., determine the appropriate approach to comparing the content of the article and tax law), integrate key concepts and compare newly obtained knowledge (ACRL-F) (i.e., the article) to previous knowledge (ACRL-H) (tax law), and apply new knowledge (ACRL-G) (write the critique incorporating both the article and tax law).

You are to choose at least two (2) reasonable articles from reasonable tax or accounting periodicals (e.g. see the list in the text at page 2-22).

You are to submit conscientious critiques of your chosen articles, reviewing among other things the relation of topics covered in the articles to class materials, and the appropriateness and significance, in your opinion, of the articles to tax practice, theory, and/or research.

You will have ample opportunity to become familiar and work with library resources and the assigned materials, and more details will be provided, through discussions and illustrations in class and in the Library.

YoU should submit your critiques word-processed or typed, with copies of the articles included, and with all packaged in a suitable binder with your name, class, and the names of the articles and their respective publications indicated on the front of the binder.

## part II (Research critique)

This part of the assignment meets ACRL guidelines A, B, C, D, E, F, G, and H. This part includes A, B, and C because students are required to document their process of obtaining and analyzing information contained in library catalog, LEXIS, Internet, CD-ROMS, and tax services, treatises, and citations. This write-up by the students specifically addresses a student's need to articulate the need for information, select the best method, and develop effective search strategies. As with part I of this assignment, the output of this assignment is the production of a research critique which requires the completion of ACRL guidelines D through H.

This assignment especially gets at the heart of information literacy which includes making efficient use of information resources (i.e., library catalog, LEXIS, Internet, CD-ROMS, and tax services, treatises, and citations) to analyze a complex issues and make informed decisions (at the heart of most tax issues is a complex issue that clients need an informed decision).

You are to choose a topic on which to perform tax research. (suggested topics will be discussed in class.)

You are to prepare your answer to a chosen tax question or questions in your topical area by researching by computer, via LEXIS,

Internet, and CD-ROM (procedures will be discussed in class), and by hand, via tax services, treatises, citators, etc (see e.g. the lists from the text at pages 2-23, 2-24, 2-25, and 2-27). In addition to answering the tax question, your paper must include a critique of your search strategy. In this section, you must discuss 1) the sources you looked at and why certain sources were better than others, 2) the search strategies used in these searches and which search strategies were better than others, and 3) how did these searches improve your ability to perform information searches in the future?

You are to submit a conscientious critique of your tax question(s), reviewing among other things the relation of your answer to class materials, and the appropriateness and significance, in your opinion, of your answer to tax practice, theory, and/or research.

You will have ample opportunity to become familiar and work with library resources and the assigned materials, and more details will be provided, through discussions and illustrations in class and in the Library.

You should submit your critique word-processed or typed, with a copy of the question(s) and answer(s) included, and with all packaged in a suitable binder with your name, class, and the question(s) indicated on the front of the binder.

please remember to submit both parts I and II of this Case / project 1 (Library) by one or the other of the deadlines indicated in the syllabus above.

Each student will be responsible for adhering to university standards concerning academic integrity.

### CASE / PROJECT 2 (COMPUTER) - 10% of grade

This assignment meets ACRL guideline E. To complete this task, students need to apply the tax rules in order to evaluate the client's tax situation (ACRL E). By requiring students to take specific steps, the assignment requires students to integrate key concepts from information collected into the existing body of knowledge of tax

As discussed in class, the following constitutes your Case / project 2 (Computer):

Your Computer Case / project has two parts, as follows:

You are to choose at least two (2) reasonable problems from your textbook (preferably from those assigned as homework, so that you already have solutions).

You should "program" your chosen problems on a microcomputer using an appropriate spreadsheet program (e.g. LOTUS 123, EXCEL, QUATTRO).

Your "program" should be structured to include the following, among other items:

- (1) Identification of each problem;
- (2) A statement of the relevant facts of each problem;
- (3) A statement of your solution to each problem.



Note that your solution should reference your facts in good spreadsheet ("what-if" analysis) fashion.

You will have ample opportunity to become familiar and work with the spreadsheet (and operating systems) programs and the assigned problems through discussions and illustrations in class and in the Microcomputer Laboratories.

You should submit your "programs" in good spreadsheet formats (both "number" and "text" formats), with any commentary word-processed or typed, and with all packaged **ina** suitable binder with your name, class, and the names of the problems indicated on the front of the binder.