**Document N: Course and Program Development:**

**IMPACT AND APPROVAL SIGNATURES**

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

<table>
<thead>
<tr>
<th>SCHOOL:</th>
<th>LAW</th>
<th>MSB</th>
<th>CAS</th>
<th>CPA</th>
</tr>
</thead>
<tbody>
<tr>
<td>CONTACT NAME:</td>
<td>Phil Korb</td>
<td>PHONE:</td>
<td>x 5080</td>
<td></td>
</tr>
<tr>
<td>DEPARTMENT/DIVISION:</td>
<td>Accounting</td>
<td>DATE PREPARED:</td>
<td>11/1/11</td>
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<tr>
<td>PROPOSED SEMESTER OF IMPLEMENTATION:</td>
<td>fall</td>
<td>spring</td>
<td>YEAR:</td>
<td>2012</td>
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<td>TYPE OF ACTION:</td>
<td>☐ add (new)</td>
<td>☐ deactivate</td>
<td>☐ modify</td>
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<td>LEVEL OF ACTION:</td>
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<td>☐ other</td>
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**ACTION BEING REQUESTED** (select one category, either Course Actions or Program Actions):

- **COURSE ACTIONS**
  - Original Subject Code/Course Number:
  - Original Course Title:

- **PROGRAM ACTIONS**
  - Original Program Title:
  - Certificate Program in Accounting

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>22. Other</td>
<td>16b. Certificate Program (UG/G) outside of or across degree programs (12 or more credits)</td>
</tr>
</tbody>
</table>

**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)
### Impact Review

<table>
<thead>
<tr>
<th>Impacted Entity</th>
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<tr>
<td>a. Library</td>
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<td>12/9/11</td>
</tr>
<tr>
<td>b. OTS</td>
<td></td>
<td>12-9-11</td>
</tr>
<tr>
<td>c. University Relations</td>
<td></td>
<td>12-9-11</td>
</tr>
<tr>
<td>d. Admissions</td>
<td></td>
<td>12/9/11</td>
</tr>
<tr>
<td>e. Records</td>
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<td>12-9-11</td>
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### Approval Sequence

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<th>Date</th>
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</thead>
<tbody>
<tr>
<td>A. Department/Division (Chair)</td>
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<td>11-5-11</td>
</tr>
<tr>
<td>B. General Education (for No. 7, 8)</td>
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<td></td>
</tr>
<tr>
<td>C. Final Faculty Review Body Within Each School (Chair)</td>
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<td>11/5/11</td>
</tr>
<tr>
<td>D. Dean</td>
<td></td>
<td>11/5/11</td>
</tr>
<tr>
<td>E. University Faculty Senate (Chair)</td>
<td></td>
<td>12/14/11</td>
</tr>
<tr>
<td>F. University Council (Chair)¹</td>
<td></td>
<td></td>
</tr>
<tr>
<td>G. Provost and Senior Vice President for Academic Affairs</td>
<td></td>
<td>2/14/11</td>
</tr>
<tr>
<td>H. President</td>
<td></td>
<td>3/19/11</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>11/12/11</td>
</tr>
<tr>
<td>K. MHEC (notification only)</td>
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<td>3/13/11</td>
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<tr>
<td>L. MHEC (approval)</td>
<td></td>
<td>8/27/11</td>
</tr>
<tr>
<td>M. Middle States Association notification</td>
<td></td>
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</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](http://www.ubalt.edu/provost) for instructions.

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

**CONTACT NAME:** Phil Korb

**PHONE:** x5080

**DEPARTMENT/DIVISION:** Accounting

**DATE PREPARED:** 11/1/11

**PROPOSED SEMESTER OF IMPLEMENTATION:**
- ☑ fall
- ☐ spring

**YEAR:** 2012

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

- ☑ PROGRAM ACTIONS

**Original Program Title:** Certificate Program in Accounting

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

<table>
<thead>
<tr>
<th>PROGRAM ACTIONS</th>
</tr>
</thead>
<tbody>
<tr>
<td>10. Program Requirements</td>
</tr>
<tr>
<td>11a. Undergraduate Specialization (24 credits or fewer)</td>
</tr>
<tr>
<td>11b. Master’s Specialization (12 credits or fewer)</td>
</tr>
<tr>
<td>11c. Doctoral Specialization (18 credits or fewer)</td>
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<tr>
<td>12. Minor (add or delete)</td>
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<tr>
<td>13. Closed Site Program</td>
</tr>
<tr>
<td>14. Program Suspension</td>
</tr>
<tr>
<td>15. Program Reactivation</td>
</tr>
<tr>
<td>☑ 16a. Certificate Program (UG/G) exclusively within existing degree program</td>
</tr>
<tr>
<td>16b. Certificate Program (UG/G) outside of or across degree programs (12 or more credits)</td>
</tr>
<tr>
<td>17. Off-Campus Delivery of Existing Programs</td>
</tr>
<tr>
<td>18a. Undergraduate Concentration (exceeds 24 credits)</td>
</tr>
<tr>
<td>18b. Master’s Concentration (exceeds 12 credits)</td>
</tr>
<tr>
<td>18c. Doctoral Concentration (exceeds 18 credits)</td>
</tr>
<tr>
<td>19. Program Title Change</td>
</tr>
<tr>
<td>20. Program Termination</td>
</tr>
<tr>
<td>21. New Degree Program</td>
</tr>
<tr>
<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>
</table>

<table>
<thead>
<tr>
<th>NEW TITLE</th>
<th>SUBJECT CODE/COURSE NO.</th>
<th>CREDITS</th>
</tr>
</thead>
</table>
UNDERGRADUATE CERTIFICATE IN ACCOUNTING

Transferable credits (6 credits):

- Introduction to Financial Accounting (3) (ACCT 201)
- Introduction to Managerial Accounting (3) (ACCT 202)

Program credits (27 credits):

- Intermediate Accounting I (3) (ACCT 301)
- Intermediate Accounting II (3) (ACCT 302)
- Intermediate Accounting III (3) (ACCT 310)
- Advanced Financial Reporting (3) (ACCT 403)
- Accounting Information Systems (3) (ACCT 317)
- Auditing (3) (ACCT 401)
- Income Taxation (3) (ACCT 405)
- Cost Accounting (3) (ACCT 306)
- Ethical Issues in Business and Society (3) (IDIS 302)

The program would be 27 to 33 credits in length depending upon whether the student has previously taken the introductory accounting courses. Although the program exceeds the Group I and III requirements to sit for the CPA exam, the extra upper level accounting course will enhance the student’s chances of passing exam.

SET FORTH THE RATIONALE FOR THIS PROPOSAL:

Effective October 1, 2011, to take the Uniform CPA Examination, an applicant shall satisfactorily complete 120 undergraduate semester hours or 180 undergraduate quarter hours, including the attainment of a baccalaureate or higher degree from an accredited institution of higher education as specified in the Maryland Public Accountancy Act. Prior to October, 2011 a bachelor’s degree and 150 hours was required to sit for the CPA exam. However, licensure would still require 150 hours. This change follows the lead of over 30 states who have passed similar legislation recognizing the need to shorten the time period to licensure. In addition to a bachelor’s degree and 150 hours, current Maryland law requires three groups of coursework to sit for the exam. Group I requires a total of 27 credits in accounting with at least 9 credits in financial accounting, 3 credits in cost accounting, 3 credits in income tax and 3 credits in auditing. Group II coursework requires 21 credits in business related courses or other coursework, e.g., financial management, business law, economics and statistics. Group III requires a course in ethics.

In addition to targeting students without the equivalent of an undergraduate degree in accounting wanting to sit for the CPA exam, the certificate will also appeal to students who want to have evidence on their resumes of having “an equivalent of an undergraduate degree in accounting” or “at least 24 credits in accounting” when applying for jobs that include those requirements in their job descriptions. The certificate should also have some appeal over taking these same courses at a variety of community colleges and other four-year institutions in that the coursework is completed all in one program. From a resource viewpoint, other than increasing enrollments in these courses, it requires no additional courses other than those UB currently offers on a regular basis.

This certificate is similar to a 30 credit certificate that existed at UB prior to Maryland passing the 150 hour requirement which consisted of 27 credits in accounting and 3 credits in business law, the required coursework to sit for the exam at that time.
Impact Statement From the Office of University Relations

Please be advised that any programmatic changes are likely to affect recruitment and other publications produced and/or managed by the Office of University Relations that contain this type of specific academic information. Please inform Catherine Leidemer (cleidemer@ubalt.edu or 410.837.6164) of any proposed changes that receive final approval and of any planned implementation timelines.

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 relevant materials that are on our production schedule. As a general guideline, the Office of University Relations should be notified of any programmatic changes to a scheduled recruitment publication at least two months prior to printing.
PROPOSAL FOR

x  NEW INSTRUCTIONAL PROGRAM

___  SUBSTANTIAL EXPANSION/MAJOR MODIFICATION

___  COOPERATIVE DEGREE PROGRAM

Universtiy of Baltimore
Institution Submitting Proposal

Fall 2012
Projected Initiation Date

Certificate in Accounting
Title of Proposed Program

Upper-Division Certificate
Award to be offered

050200
Suggested HEGIS Code

52.0301
Suggested CIP Code

Accounting
Department of Proposed Program

Professor Phil Korb
Name of Department Head

Professor Phil Korb
Contact Name
pkorb@ubalt.edu
Contact E-mail address

410-837-5080
Contact Phone Number

Signature and Date

President/Chief Executive Approval UB

______________________________
Date Endorsed/Approved by Governing Board
Proposal for Certificate in Accounting

University of Baltimore

The University of Baltimore (UB) proposes to offer an Upper Division Certificate in Accounting under the auspices of UB's Merrick School of Business. The Certificate program resides wholly within the Bachelor of Science in Business Administration program. Each of the courses for the Certificate currently is offered as a part of the Bachelor of Science in Business Administration program with specialization in Accounting. By completing the Certificate students will meet the accounting and ethics course requirements necessary to sit for the Maryland CPA exam.

Relationship of the Proposed Program to the University Mission

The mission of the Merrick School of Business is to be a leader in business education in the mid-Atlantic region, based on a foundation of excellence in teaching, research and service; to foster life-long learning for mature, upper-division and graduate level students; to provide knowledge and professional skills in the functional areas of business emphasizing information and technology, international business, and innovation and entrepreneurship in a dynamic, global environment.

The proposed certificate program fulfills UB's mission. An integral part of the University of Baltimore mission states "The University’s emphasis on career oriented education attracts students with clear professional objectives and provides them with a broad foundation of knowledge to meet the rapidly changing conditions of today's work environment as well as the latest skills and techniques for productive careers in the public and private sectors." The Merrick School has long served the mid-Atlantic accounting profession with its programs including the Bachelor of Science in Business Administration with a specialization in accounting, the M.S. in Accounting and Business Advisory Services, and the M.S. in Taxation offered jointly with the Law School. The certificate program builds on the existing strengths of the Merrick School in accounting and business. In addition to targeting students without the equivalent of an undergraduate degree in accounting wanting to sit for the CPA exam, the certificate might also appeal to students who want to have evidence on their resumes of having "an equivalent of an undergraduate degree in accounting" or "at least 24 credits in accounting" when applying for jobs that include those requirements in their job descriptions. The certificate should also have some appeal over taking these same courses at a variety of community colleges and other four-year institutions in that the coursework is completed all in one program in an AACSB accredited institution.

Description of the program, as it would appear in a catalog

The Upper Division Certificate in Accounting program will provide students without the equivalent of an undergraduate degree in accounting the accounting coursework necessary to sit for the CPA exam. In addition, it may be used by students who want to have evidence on their resumes of meeting job requirements that request that applicants have an equivalent of an undergraduate degree in accounting or at least 24 credits in accounting.
The program is 27 to 33 credits in length depending upon whether the student has previously taken the introductory accounting courses.

**Certificate in Accounting Program Requirements**

**Transferable credits (6 credits):**

- ACCT 201 Introduction to Financial Accounting (3)
- ACCT 202 Introduction to Managerial Accounting (3)

**Program credits (27 credits):**

- ACCT 301 Intermediate Accounting I (3)
- ACCT 302 Intermediate Accounting II (3)
- ACCT 310 Intermediate Accounting III (3)
- ACCT 403 Advanced Financial Reporting (3)
- ACCT 317 Accounting Information Systems (3)
- ACCT 401 Auditing (3)
- ACCT 405 Income Taxation (3)
- ACCT 306 Cost Accounting (3)
- IDIS 302 Ethical Issues in Business and Society (3)

**Certificate in Accounting Program Learning Outcomes**

The proposed Certificate in Accounting is designed to prepare students without an undergraduate degree in accounting with the required accounting and ethics education to sit for the CPA exam. Upon the completion of this certificate, successful students will be able to identify and apply the key accounting and ethics concepts identified by the Maryland Board of Public Accountancy in the following areas:

2. Business Ethics, including the social responsibility of business professionals and corporate social responsibility; and
3. Financial accounting

**Faculty**

Gregory Gaynor, Ph.D. Accounting, Florida State University, 2011; Assistant Professor of Accounting, Merrick School of Business, University of Baltimore

Susan Lynn, D.B.A. University of Maryland College Park, 1982; Associate Professor of Accounting, Merrick School of Business, University of Baltimore

Phillip Korb, M.S. Taxation, 1978 and MBA, 1975 University of Baltimore; Associate Professor of Accounting, Merrick School of Business, University of Baltimore

John Sigler, J.D. University of Maryland College Park, 1976; MBA, Columbia
University 1970; Associate Professor of Accounting, Merrick School of Business, University of Baltimore

Frederic Stiner, Ph.D. Accounting, University of Nebraska, 1976; Visiting Professor of Accounting, Merrick School of Business, University of Baltimore

Dalton Tong, MBA University of Baltimore, 1975, Executive Program Health Policy and Management Harvard University, 1978, CPA, Fellow of the American College of Healthcare Executives (FACHE), Fellow of the Healthcare Financial Management Association (FHFMA); Executive in Residence, Merrick School of Business, University of Baltimore

Lourdes White, D.B.A. Harvard University, 1989; Associate Professor of Accounting, Merrick School of Business, University of Baltimore

Finance

No additional financial resources will be needed. From a resource viewpoint, other than increasing enrollments in existing courses, it requires no additional courses other than those currently offered on a regular basis as a part of the Bachelor of Science in Business Administration.
January 12, 2012

Dr. Robert L. Bogomolny
President
University of Baltimore
1420 N. Charles Street
Baltimore, MD 21201

Dear Bob:

Thank you for forwarding the request of the University of Baltimore to offer a new Upper-Division Certificate (UDC) in Accounting within an existing program.

I am pleased to approve this recommendation. Please express my appreciation to departmental faculty for their careful work in making this decision.

Sincerely yours,

William E. Kirwan
Chancellor

cc: Dr. Irwin Goldstein, Senior Vice Chancellor for Academic Affairs
Ms. Theresa Hollander, Associate Vice Chancellor for Academic Affairs
Dr. Joseph Wood, Provost & Sr. Vice President for Academic Affairs
February 13, 2012

Dr. Joseph Wood  
Provost and Senior Vice President  
for Academic Affairs  
University of Baltimore  
1420 N. Charles Street  
Baltimore, MD 21201

Dear Dr. Wood:

The Maryland Higher Education Commission has reviewed a request from the University of Baltimore to offer a new Upper-Division Certificate (U.D.C.) program in Accounting within the existing Bachelor of Science (B.S.) in Business Administration degree. I am pleased to inform you that the program has been administratively approved. This decision was based on an analysis of the program in conjunction with the Maryland Higher Education Commission’s Policies and Procedures for Academic Program Proposals, a thirty-day review by the Maryland higher education community, and the Maryland State Plan for Postsecondary Education. The program demonstrates potential for success, an essential factor in making this decision.

For purposes of providing enrollment and degree data to the Commission, please use the following HEGIS and CIP codes:

<table>
<thead>
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<th>Program Title</th>
<th>Degree Level</th>
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<td>Accounting</td>
<td>U.D.C.</td>
<td>0501-00</td>
<td>52.0301</td>
</tr>
</tbody>
</table>

Should the program require any substantial changes in the future, please keep the Commission apprised. I wish you continued success.

Sincerely,

Danette G. Howard, Ph.D.  
Interim Secretary of Higher Education

DGH:SAB:ggs  
cc: Ms. Theresa W. Hollander, Associate Vice Chancellor for Academic Affairs, USM
August 28, 2012

Dr. Robert L. Bogomolny
President
University of Baltimore
1420 N. Charles Street
Baltimore, MD 21201

Dear Dr. Bogomolny:

At its session on August 27, 2012, the Executive Committee for Substantive Change of the Middle States Commission on Higher Education acted:

To acknowledge receipt of the substantive change request and to include the upper-division certificates in Accounting and in Crime Scene Investigation within the scope of the institution's accreditation. To note that the Periodic Review Report, due June 1, 2012, has been received and will be acted on by the Commission at its November meeting.

Enclosed for your information is a copy of the Statement of Accreditation Status for your institution. The Statement of Accreditation Status (SAS) provides important basic information about the institution and its affiliation with the Commission, and it is made available to the public in the Directory of Members and Candidates on the Commission's website at www.msche.org. Accreditation applies to the institution as detailed in the SAS; institutional information is derived from data provided by the institution through annual reporting and from Commission actions. If any of the institutional information is incorrect, please contact the Commission as soon as possible.

Please check to ensure that published references to your institution's accredited status (catalog, other publications, web page) include the full name, address, and telephone number of the accrediting agency. Further guidance is provided in the Commission's policy statement Advertising, Student Recruitment, and Representation of Accredited Status. If the action for your institution includes preparation of a progress report, monitoring report or supplemental report, please see our policy statement on Follow-up Reports and Visits. Both policies can be obtained from our website.

The Middle States Commission on Higher Education accredits institutions of higher education in Delaware, the District of Columbia, Maryland, New Jersey, New York, Pennsylvania, Puerto Rico, the U.S. Virgin Islands, and other locations abroad.
Letter to President Bogomolny
August 28, 2012
Page 2

Please be assured of the continuing interest of the Commission on Higher Education in the well-being of University of Baltimore. If any further clarification is needed regarding the SAS or other items in this letter, please feel free to contact Dr. Tito Guerrero, Vice President.

Sincerely,

R. Barbara Gitlenstein, Ph.D.
Chair

c: Dr. William E. Kirwan, Chancellor, University System of Maryland Central Office