



**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: PHONE:

DEPARTMENT/DIVISION: DATE PREPARED:

PROPOSED SEMESTER OF IMPLEMENTATION: fall spring YEAR:

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

PROGRAM ACTIONS

Original Subject Code/Course Number:

Original Program Title:

Original Course Title:

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

| COURSE ACTIONS | |
|-------------------------------------|--------------------------|
| <input type="checkbox"/> | 1. Experimental Course |
| <input type="checkbox"/> | 2. Course Title |
| <input type="checkbox"/> | 3. Course Credits |
| <input type="checkbox"/> | 4. Course Number |
| <input type="checkbox"/> | 5. Course Level |
| <input type="checkbox"/> | 6. Pre- and Co-Requisite |
| <input type="checkbox"/> | 7. Course Description |
| <input checked="" type="checkbox"/> | 8. New Course |
| <input type="checkbox"/> | 9. Deactivate Course |
| <input type="checkbox"/> | 22. Other |

| PROGRAM ACTIONS | |
|--------------------------|---|
| <input type="checkbox"/> | 10. Program Requirements |
| <input type="checkbox"/> | 11a. Undergraduate Specialization (Fewer than 24 credits) |
| <input type="checkbox"/> | 11b. Master's Specialization (Fewer than 12 credits) |
| <input type="checkbox"/> | 11c. Doctoral Specialization (Fewer than 18 credits) |
| <input type="checkbox"/> | 12. Minor (add or delete) |
| <input type="checkbox"/> | 13. Closed Site Program |
| <input type="checkbox"/> | 14. Program Suspension |
| <input type="checkbox"/> | 15. Program Reactivation |
| <input type="checkbox"/> | 16a. Certificate Program (UG/G) exclusively within existing degree program |
| <input type="checkbox"/> | 16b. Certificate Program (UG/G) outside of or across degree programs (12 or more credits) |
| <input type="checkbox"/> | 17. Off-Campus Delivery of Existing Programs |
| <input type="checkbox"/> | 18a. Undergraduate Concentration (24 or more credits) |
| <input type="checkbox"/> | 18b. Master's Concentration (12 or more credits) |
| <input type="checkbox"/> | 18c. Doctoral Concentration (18 or more credits) |
| <input type="checkbox"/> | 19. Program Title Change |
| <input type="checkbox"/> | 20. Program Termination |
| <input type="checkbox"/> | 21. New Degree Program |
| <input type="checkbox"/> | 22. Other |


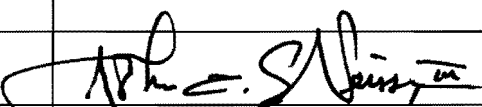
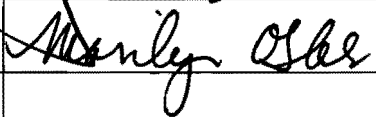
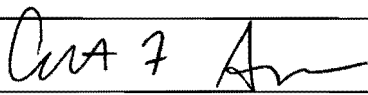
ADDITIONAL DOCUMENTATION (check all appropriate boxes of documents included; review the list of necessary documents):

- 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)

IMPACT REVIEW (review the list of necessary signatures):

| Impacted Entity | Signature | Date |
|---|-----------|------|
| a. Library <input type="checkbox"/> no impact <input type="checkbox"/> impact statement attached | | |
| b. OTS <input type="checkbox"/> no impact <input type="checkbox"/> impact statement attached | | |
| c. University Relations <input type="checkbox"/> no impact <input type="checkbox"/> impact statement attached | | |
| d. Admissions <input type="checkbox"/> no impact <input type="checkbox"/> impact statement attached | | |
| e. Records <input type="checkbox"/> no impact <input type="checkbox"/> impact statement attached | | |

APPROVAL SEQUENCE (review the list of necessary signatures):

| Approval Level | Signature | Date |
|---|---|----------|
| A. Department/Division (Chair) |  | 12/10/13 |
| B. General Education (for No. 7, 8) | | |
| C. Final Faculty Review Body Within Each School (Chair) |  | 12/11/13 |
| D. Dean |  | 12/5/13 |
| E. University Faculty Senate (Chair) | | |
| F. University Council (Chair) ¹ | | |
| G. Provost and Senior Vice President for Academic Affairs |  | 12-2-14 |
| H. 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 University's mission is changed by the action | |

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: Phillip Korb PHONE: ext. 5080

DEPARTMENT/DIVISION: Accounting DATE PREPARED: 11/25/14

PROPOSED SEMESTER OF IMPLEMENTATION: fall spring YEAR: 2014

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

COURSE ACTIONS

PROGRAM ACTIONS

Original Subject Code/Course Number:

ACCT 605

Original Program Title:

Original Course Title:

Performance Management and Accounting Controls

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

| COURSE ACTIONS | |
|-------------------------------------|--------------------------|
| <input type="checkbox"/> | 1. Experimental Course |
| <input type="checkbox"/> | 2. Course Title |
| <input type="checkbox"/> | 3. Course Credits |
| <input type="checkbox"/> | 4. Course Number |
| <input type="checkbox"/> | 5. Course Level |
| <input type="checkbox"/> | 6. Pre- and Co-Requisite |
| <input type="checkbox"/> | 7. Course Description |
| <input checked="" type="checkbox"/> | 8. New Course |
| <input type="checkbox"/> | 9. Deactivate Course |
| <input type="checkbox"/> | 22. Other |

| PROGRAM ACTIONS | |
|--------------------------|---|
| <input type="checkbox"/> | 10. Program Requirements |
| <input type="checkbox"/> | 11a. Undergraduate Specialization (Fewer than 24 credits) |
| <input type="checkbox"/> | 11b. Master's Specialization (Fewer than 12 credits) |
| <input type="checkbox"/> | 11c. Doctoral Specialization (Fewer than 18 credits) |
| <input type="checkbox"/> | 12. Minor (add or delete) |
| <input type="checkbox"/> | 13. Closed Site Program |
| <input type="checkbox"/> | 14. Program Suspension |
| <input type="checkbox"/> | 15. Program Reactivation |
| <input type="checkbox"/> | 16a. Certificate Program (UG/G) exclusively within existing degree program |
| <input type="checkbox"/> | 16b. Certificate Program (UG/G) outside of or across degree programs (12 or more credits) |
| <input type="checkbox"/> | 17. Off-Campus Delivery of Existing Programs |
| <input type="checkbox"/> | 18a. Undergraduate Concentration (24 credits or more) |
| <input type="checkbox"/> | 18b. Master's Concentration (12 credits or more) |
| <input type="checkbox"/> | 18c. Doctoral Concentration (18 credits or more) |
| <input type="checkbox"/> | 19. Program Title Change |
| <input type="checkbox"/> | 20. Program Termination |
| <input type="checkbox"/> | 21. New Degree Program |
| <input type="checkbox"/> | 22. Other |

For changes to existing courses:

| | | | | | |
|-----------|----------------------|-------------------------|----------------------|---------|----------------------|
| OLD TITLE | <input type="text"/> | SUBJECT CODE/COURSE NO. | <input type="text"/> | CREDITS | <input type="text"/> |
| NEW TITLE | <input type="text"/> | SUBJECT CODE/COURSE NO. | <input type="text"/> | CREDITS | <input type="text"/> |

DESCRIBE THE REQUESTED COURSE/PROGRAM ACTION (additional pages may be attached if necessary):

Add a new course for required MBA core effective Fall 2014; ACCT 605 (3.0 credit hours) - Performance Management and Accounting Controls

SET FORTH THE RATIONALE FOR THIS PROPOSAL:

New course for MBA redesign. See MBA program change documents for description of redesigned MBA program.



DOCUMENT P: COURSE DEFINITION

See Course and Program Development Policy and Procedures (<http://www.ubalt.edu/template.cfm?page=257>) for instructions.

1. DATE PREPARED: 10/10/2013

2. PREPARED BY: Joseph Szendi, Mikhail Pevzner

3. DEPARTMENT/DIVISION - Accounting

4. COURSE NUMBER(S) with SUBJECT CODE(S) – ACCT 605

5. COURSE TITLE – Performance Management and Accounting Controls

6. CREDIT HOURS – 3.0

7. CATALOG DESCRIPTION: Focuses on how managers can use accounting information in the budgeting process to assist them in planning, controlling and making decisions. Introduces students to internal controls, corporate governance and enterprise risk management.

8. PREREQUISITES: ACCT 505 Accounting Essentials or permission of the M.B.A. program director

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

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

11. COURSE TYPE/COMPONENT (clinical, continuance, discussion, field studies, independent study, laboratory, lecture, practicum, research, seminar, supervision, thesis research, tutorial or workshop; **this must match PeopleSoft 9.0 coding, so check with your dean's office if you are unsure of the correct entry**): Lecture

12. FACULTY QUALIFIED TO TEACH COURSE – Academically qualified faculty Accounting faculty at UB and TU

13. CONTENT OUTLINE:

| Session # | Mode | Topics Covered | Examples of Cases to be Used * |
|-----------|------|--|---|
| 1 | | <p>The Management Control Environment:</p> <ul style="list-style-type: none"> • The role of management accounting in influencing behavior in organizations • Cost Behavior (fixed, variable and mixed costs) • Responsibility Centers—the nature of revenues & costs | <p>Harvard Cases</p> <ol style="list-style-type: none"> 1. Management Control Process, Online Tutorial 2. Xinxing Ductile Iron Pipes: 3. AT&T Wireless: Text Messaging 4. Mueller-Lehmkuhl GmbH |
| 2 | | <p>Budgeting for Planning:</p> <ul style="list-style-type: none"> • The Budget—an integral tool for planning, controlling, decision-making • Strategic Planning & the Budgeting Process • Management Control of Operations • Management Control in Service Organizations | <ol style="list-style-type: none"> 1. How to Design a Strategic Planning System 2. Planning & Budgeting (Linking Operational Processes to Strategy) 3. Codman & Shurtleff, Inc. Planning & Control System 4. American Red Cross Blood Services: Northeast Region |
| 4 | | <p>Budgeting for Planning (cont'd):</p> <ul style="list-style-type: none"> • Direct vs. indirect costs; overhead allocations • Activity-based management | <ol style="list-style-type: none"> 1. Giberson's Glass Studio 2. What-if Analysis and Activity Based Budgeting: Forecasting Resource Demands |
| 5 | | <p>Budgeting for Control:</p> <ul style="list-style-type: none"> • Analysis of Performance and Performance Reports • Nonfinancial performance measures • Special contexts: Multinational Organizations, Nonprofits, Service • The Balanced Scorecard | <ol style="list-style-type: none"> 1. Classic Pen Co.: Developing an ABC Model 2. Western Chemical Corp. (A) 3. A Note on Flexible Budgeting and Variance Analysis 4. Using the Balanced Scorecard as a Strategic Management System 5. Note on Management Control Systems in Health Care |
| 6 | | <p>Budgeting for Decision Making:</p> <ul style="list-style-type: none"> • Differential cost analysis • Segment reporting • Pricing | <ol style="list-style-type: none"> 1. North Lake Medical Center 2. Lakeside Hospital 3. Nike Global Women's Business |
| 7 | | <p>Internal controls:</p> <ul style="list-style-type: none"> • Overview of the COSO framework (and its recent changes) and Enterprise Risk Management • Sarbanes-Oxley Act and Management/Auditor Oversight of Internal Controls • Organizational culture, internal controls, and compliance structure: importance of prevention of fraud and illegal acts. • Budgeting and Forecasting as internal control tools • Control Activities: segregation of duties, preventive and detective controls, and entity-level and process-level controls | <ol style="list-style-type: none"> 1. Developing and Sustaining an Ethical Corporate Culture 2. PCAOB (A) <ol style="list-style-type: none"> 1. Enron Collapse 2. The SOX Compliance Journey at Trinity Industries 3. Lehman Brothers: Crisis in Corporate Governance 4. Sunshine Fashion: Fraud, Theft, and Misbehavior Among Employees |
| 8 | | <p>Internal Control Reporting:</p> <ul style="list-style-type: none"> • Material weaknesses and how to avoid them • Role of internal and information system auditors in making company's internal control systems more effective | <ol style="list-style-type: none"> 1. Unexpected Benefits of Sarbanes-Oxley 1. Accounting Fraud at Worldcom |
| 9 | | <p>Corporate governance</p> <ul style="list-style-type: none"> • Tone at the top and corporate governance • Corporate charters and shareholder rights | |

| | | | |
|----|--|--|--|
| | | <ul style="list-style-type: none"> • Good corporate board practices • Role of audit and other committees in monitoring and oversight | |
| 10 | | Final exam | |

14. LEARNING GOALS:

- Students will synthesize how accounting information is typically used in budgeting for planning and strategy implementation, as well as the limitations of budgeting as a planning tool.
- Students will apply accounting information for control and performance evaluation.
- Students will analyze how accounting information is used by managers in the decision making process.
- Students will evaluate internal controls and relate them to the role of the management accountant

15. ASSESSMENT STRATEGIES: Case assignments and discussions; article summaries and exams.

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

- MBA Managerial Accounting textbook (for reference purposes) of the instructor's choice (e.g. Brewer, Garrison, Noreen, 6th Ed. 2013)
- Case Packet (e.g. Harvard or Darden Cases)

17. SPECIAL GRADING OPTIONS (if applicable)

18. SUGGESTED CLASS SIZE – Maximum 30

19. LAB FEES (if applicable)
