



TOPIC: Coppin State University: Bachelor of Science in Accounting

COMMITTEE: Education Policy

DATE OF COMMITTEE MEETING: March 28, 2012

SUMMARY: The proposed Bachelor of Science in Accounting is an expansion of the existing track within the Management Science program. Providing a major rather than a specialized track helps students and employers to better understand the program offerings, thus allowing the University to attract more prospective students from high schools, community colleges, and other institutions of higher learning. The major is preferred over the specialized track, providing employers with practitioners with degrees in respective disciplines. The major places graduates in a competitive position in the job market, which is consistent with Coppin's mission of empowering students and strengthening relationships with local, national, and global partners.

According to the Maryland Department of Labor and the Occupational Outlook, employment for accountants is expected to grow much faster than the average for all other business disciplines. College graduates and those who have earned certification should have the best job opportunities. Overall employment is projected to grow by 22 percent between 2008 and 2018, much faster than the average for all occupations.

Generally, graduates may work in the areas of financial reporting, assurance, budget analysis, management accounting, tax accounting, and federal contract accounting. Some may be tracking illegal funds for the FBI, while other accountants may work for the entertainment industry or sports organizations. Accountants may also work for public accounting firms, public or private corporations, governments at all levels, or for themselves in private practices. The proposed BS degree in Accounting is also an excellent foundation for those who want to pursue additional education in graduate school and/or are considering the professional certification examinations upon graduation, such as the Certified Public Accountant (CPA), the Certified Management Accountant (CMA), or the Certified Internal Auditor (CIA).

The B.S. in Accounting program will serve the students who are currently enrolled in the School of Management Science and Economics. There are 55 students concentrating in accounting. However, after consolidating low enrollment program areas, this enrollment will be approximately 65. Current recruitment initiatives are expected to yield increasing enrollment during the next three years.

ALTERNATIVE(S): The Regents may not approve the program or may request further information.

FISCAL IMPACT: No additional funding is necessary. The program will be supported through tuition and re-allocated funds.

CHANCELLOR'S RECOMMENDATION: That the Committee on Education Policy recommend that the Board of Regents approve the proposal from Coppin State University to offer the Bachelor of Science in Accounting.

COMMITTEE RECOMMENDATION:

DATE:

BOARD ACTION:

DATE:

SUBMITTED BY: Irwin Goldstein (301) 445-1992 irv@usmd.edu

**COPPIN STATE UNIVERSITY
CURRICULUM STANDARDS AND POLICIES COMMITTEE
APPROVAL SHEET**

UNIVERSITY SYSTEM OF MARYLAND INSTITUTION PROPOSAL FOR

- New Instructional Program
- Substantial Expansion/Major Modification
- Cooperative Degree Program

Coppin State University
Institution Submitting Proposal

Accounting
Title of Proposed Program

Bachelor of Science
Degree to be Awarded

Fall 2012
Projected Implementation Date

0502-00
Proposed HEGIS Code

520301
Proposed CIP Code

Accounting, Managerial Economics, and Finance
Department in which program will be located

Sadie Gregory, Ph.D.
Department Contact

(410) 951-3483
Contact Phone Number

sgregory@coppin.edu
Contact E-Mail Address



Signature of President or Designee

March 13, 2012

Date

Mission

The need for a new B.S. degree in Accounting arises from the mission of the university, the strategic plan of the University System of Maryland and the needs of the state and the nation. Furthermore, the proposal is consistent with the recommendations of the Coppin Study Team Report which reviewed progress made since the original 2001 Toll Report. Coppin State University seeks to enhance its Management Science and Economics Program by changing the existing concentration in Accounting to a major in Accounting.

The proposed major would help the university realize its new mission statement which includes the following: *Coppin State University, an urban, comprehensive, historically Black institution located in Baltimore, Maryland, offers quality undergraduate and graduate programs in teacher education, the liberal arts, mathematics, sciences, technology, and professional disciplines. The University provides educational access and diverse opportunities for students through excellence in teaching, research, and community engagement thus preparing analytical, socially responsible, lifelong learners. Coppin State University builds on a rich legacy of empowering students, promoting community revitalization, and strengthening relationships with local, national, and global partners.*

The proposal also helps the University align its efforts to several of the five themes identified in the University System of Maryland's Strategic Plan, USM in 2020: A Call to Action. Providing a major rather than a concentration helps students and employers to better understand our program offerings, thus, allowing us to attract more prospective students from high schools, community colleges, and other institutions of higher learning. The major is more favorably preferred over the concentration, providing employers with practitioners with degrees in respective disciplines.

The USM Strategic Plan's commitment to access (Theme 1) and the university's pledge to provide *educational access make this new degree an urgent necessity.*

The major places our graduates in a competitive position in the job market. Students prefer colleges/universities where they can obtain degrees instead of concentrations in their disciplines. Several of our students have transferred to other institutions where they can get degrees in accounting rather than concentrations. According to the Maryland Department of Labor and the Occupational Outlook, employment for accountants is expected to grow much faster than the average for all other business disciplines. College graduates and those who have earned the degree followed by a certification should have the best job opportunities. Overall employment is projected to grow by 22 percent between 2008 and 2018, much faster than the average for all occupations.

Initial students served will be those within Coppin State University who are currently in the areas of concentrations. Those students will declare themselves actual majors. The program will also be available to prospective new students to the University. It is critical

that the University continues to serve the needs of local and regional businesses by providing them with graduates with specialized skill sets that the major provides.

The B.S. degree in Accounting can best be described as a “passport” to help graduates succeed in areas of financial reporting, assurance, budget analysis, management accounting, tax accounting, and federal contract accounting. Some graduates may find themselves working for Homeland Security tracking illegal funds for the FBI while other accountant professionals may work for entertainment industry or sports organizations. Accountants may also work for a variety of public accounting firms, public or private corporations, governments at all levels, or for themselves in private practices.

The B.S. degree in Accounting is an excellent foundation for those who want to pursue additional education in graduate school and/or considering the professional certification examinations upon graduation, such as the Certified Public Accountant (CPA), the Certified Management Accountant (CMA), or the Certified Internal Auditor (CIA).

The Maryland State Board of Public Accountancy (www.dllr.state.md.us/license/cpa/) requires 150 semester hours of credit in order to sit for the CPA examination. However, our BS degree is a 120-hour credit program. Students interested in CPA certification should see their advisor for guidance. The degree is popular among business students because the fundamentals of the program are delivered in an experience-driven format with an emphasis on values-centered leadership and responsible business practice.

Educational Objectives of the Program

The program objectives for the B.S. in Accounting include six primary objectives that are consistent with the institutional learning outcomes. This will facilitate accurate assessment of student learning and performance. The objectives are:

- Communicate accounting concepts orally and in writing.
- Engage in logical thinking and critical analysis.
- Utilize information from multiple sources with the assistance of current technologies.
- Develop philosophical perspectives and viewpoints concerning business through thoughtful reading, dialogue, and application.
- Develop the consciousness of one’s role as a business professional in the context of the broader society.
- Encourage responsive citizenship by engaging and participating in society in a manner that exhibits awareness and concern for the issues affecting collective citizenry.

Program Description for the Catalog

The B.S. degree in Accounting can best be described as a “passport” to help graduates succeed in areas of financial reporting, assurance, budget analysis, management accounting, tax accounting, and federal contract accounting. Some graduates may find themselves working for Homeland Security tracking illegal funds for the FBI while other accountant professionals may work for entertainment industry or sports organizations. Accountants may also work for a variety of public accounting firms, public or private corporations, governments at all levels, or for themselves in private practices.

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General Requirements for Degree

Students majoring in accounting are required to successfully fulfill all admission requirements for degree seeking students at Coppin State University. Students will complete 40 credit hours of general education requirements, 39 credit hours of school core, 24 credit hours of accounting core courses, 13 credit hours of free/general electives, and 4 credit hours of university requirement.

Total number of credits and their distribution

- See APPENDIX A

List of Courses by Title and Number

General Education Requirements (40 Credits)

English Composition (6.0)

ENGL 101 and ENGL 102

Arts & Humanities (15.0)

WLIT 207

WLIT 208 Honors or any 200-Level English

Or Literature Course

And PHIL 102 Or PHIL 103

And HIST 201, HIST 202

Or HIST 203, HIST 204

Or HIST 205, HIST 206

And IDIS 103 Or IDIS 102

Or (any Foreign Language)

SPAN 101, 102, 201, 202

FRENCH 101, 102, 103, 104

ART 105 Or MUSC 201

Or DANC 226 Or THEA 211

Social and Behavioral Sciences (6.0)

ANTH 207 Or ECON 201
Or ECON 103 Or POSC 301
Or PSYC 201 Or SOCI 201
Or SOSC 200

Mathematics (3.0)

MATH 110 Or MATH 103
Or MATH 125, Or MATH 131
Or MATH 203

Natural Sciences (1 from each of two disciplines BIOL, or CHEM, or PHSC) (7.0)

BIOL 101 Or BIOL 107
And CHEM 101 Or PHSC 101
Or PHSC 103

Interdisciplinary & Emerging Issues (3.0)

HEED 101 Or (any health course)
HEED 102, HEED 103, HEED 110,
HEED 201, HEED 203, HEED 205
Or SPCH 105 Or SPCH 202 Or
SPCH 204 Or GEOG 102

School Core (39 Credits)

MGMT 404 - Business Communication
MGMT 315 - Business Law
MGMT 390 - Business Statistics
FINM 330 - Principles of Business Finance
MKTG 480 - International Business
MNSC 322- Operations Management
ACCT 201 - Principles of Financial Accounting
ACCT 202 - Principles of Managerial Accounting
MGMT 328 - Principles of Management
MKTG 310 - Principles of Marketing
ECON 211 - Principles of Economics I
MNSC 407 - Seminar in Strategic Management
MISY 341 - Small Systems Software

ACCT Major Core Courses (18 Credits)

ACCT 311 Intermediate Accounting I
ACCT 312 Intermediate Accounting II
ACCT 410 Cost Accounting
ACCT 414 Tax Accounting
ACCT 417 Auditing I

MGMT 313 Business and Professional Ethics

Electives (Select any two courses, 6 credit hours)

ACCT 325 Managerial Accounting

ACCT 419 Governmental Accounting

ACCT 421 Advanced Accounting

Other Requirements (4 Credit Hours)

ORIE 101 Freshman Seminar

MISY 150 Technology Fluency

Expected Student Learning Outcomes

1. Express ideas and concepts related to management in a professional manner and in a language that is appropriate for an intended business audience.
2. Write formal management reports with clear, logical and persuasive arguments. In addition, these reports must be structurally well developed, organized and utilize the appropriate language.
3. Describe and analyze various management issues and problems.
4. Apply various classical and contemporary management theories, principles and techniques to address various business problems.
5. Collect, analyze, and interpret data via scientific reasoning and management solution software.
6. Gather, evaluate, and disseminate information for management research and problem solving.
7. Demonstrate proficiency in the use of appropriate technology-based tools to address various management issues.
8. Demonstrate knowledge and express their views of the role of management and leadership theories in organizations.
9. Acquire knowledge and express their views of global and cultural perspectives in management.

10. Demonstrate and apply their knowledge of organizational behavior, leadership, and management dynamics.
11. Articulate their knowledge of global management issues and formulate management strategies to address these issues.
12. Demonstrate knowledge and application of management ethical issues and social responsibility.
13. Evaluate the social impact of various ethical issues in the field of management on society.

Demonstrable Quality of Program Faculty

Dr. Felix Abeson is an Associate Professor, Marketing/International Business. He holds a Doctor of Business Administration (DBA) degree in International Business and a Master of Business Administration (MBA) degree with a marketing elective from the U.S. International University (now Alliant International University) in San Diego, CA. He also holds a certificate and diploma in marketing from the Chartered Institute of Marketing, England.

Dr. Emmanuel Anoruo is a Professor of Economics and Finance and the Director of the Consumer Education Center. He holds a PhD in economics and an MBA degree in finance. He also holds a diploma in Bank Management Skills and Theory from the American Institute of Banking. Dr. Anoruo teaches economics, finance, and investment courses. His areas of interest include stock market linkages, income inequality, economic growth, monetary and fiscal policies.

Dr. Lidan Ha attained her B.S. degree in Management Information Systems and M.A. degree in Quantitative Economics in 1996 and 1998, respectively, from Tsinghua University, Beijing, China. She earned her Ph.D. in Information Systems in 2005 from University of Maryland, Baltimore County. She is currently an Associate Professor at Coppin State University. Her major research interests are econometrics, decision sciences, and e-business.

Professor Hyacinth Ezeka earned a BS degree-Accounting and MBA Accounting from Alabama A & M University, and a CPA License from Florida. He has done further studies at University of Alabama and currently a doctoral student at University of Baltimore. He teaches accounting and small business management classes. He is excited about preparing future CPAs and future entrepreneurs. Professor Ezeka is a frequent speaker on taxes, small business development and financial planning. He serves on the board of several non-profit and other community based organizations.

Dr. Yangsoon Song earned his PhD in Business Administration from Pennsylvania State University, his MBA from Korea University and his BS from Seoul National University.

His areas of research and teaching interests include telecommunication, negotiation, inventory management, forecasting, optimization, etc.

Dr. Ronald C. Williams earned his PhD from George Washington University School of Business and Public Management concentrating in organization behavior and development, and the management of science and technology. He earned his master of administrative science degree from Johns Hopkins University concentrating in human resource and organization development. His Bachelor of Arts degree is from the University of Tampa, Florida with majors in psychology, social science, and education.

Student Audience to be Served by Program and Enrollment Estimates

The B.S. in Accounting program will serve the students who are currently concentrating in management in the School of Management Science and Economics. There are 55 students concentrating in accounting. However, after consolidating low enrollment program areas, this enrollment will be approximately 65. Current recruitment initiatives are expected to yield increasing enrollment during the next three year by enrolling students currently on campus and prospective students from other parts of Baltimore and the State of Maryland.

Impact on Student's Technology Fluency

The CSU School of Management Science and Economics recognizes that the use of technology is instrumental in enabling learning, advancing research, facilitating business functions, and enhancing the quality of citizens' lives. We also recognize the importance of technology fluency in promoting success in employment and enhancing lifelong learning and communication capabilities. The School of Management Science and Economics graduates will possess information technology related skills that result from curricular focus, instructional strategies, and exposure to technology.

B.S. in Accounting graduates will possess the ability to use information technology to identify and evaluate information sources, develop write and edit reports and papers, and meet other course requirements (i.e., online information research, analysis, and writing skills); present their work through a variety of online or technology assisted means such as web pages, email, online forums and presentation software (i.e., publishing/presentation skills); and bring appropriate technology to bear on the problems within their disciplines and have knowledge of technological tools relevant to their disciplines and to being an active member of society (i.e., problem solving).

Library Requirements

Parlett L. Moore Library, named for Coppin's second president, Parlett Longworth Moore, supports the instructional program and provides an environment conducive to general intellectual enrichment and continued learning. The library provides space for

classrooms, computer classrooms, meetings, visual exhibits, special programs and receptions, and offices. The library has over 40 public workstations to allow access to the Internet and various other networked resources.

Parlett L. Moore Library is a member of the Library Information Management System (LIMS) of the University System of Maryland and Affiliated Institutions (USMAI), a collaborative effort that permits state higher education institutions to share resources. LIMS provides a USMAI union on-line public access catalog that contains more than 1,400,000 titles.

Facilities and Equipment

Coppin State University's facilities are more than adequate to accommodate the needs of the degree offering. The infrastructure has received national recognition.

- Coppin State University was selected by EDUCAUSE to receive the non-profit organization's prestigious Award for Excellence in Networking: Innovation in Network Technology, Services, and Management.
- Coppin State University has now received worldwide recognition for its extraordinary strides in IT as one of 50 companies and one of only five universities worldwide to receive the "Education All-Star Award" from Network World magazine.
- Coppin State University has been ranked as one of the nation's top college campuses for wireless communications technology. The ranking was prompted by a survey conducted and sponsored by Intel Corporation. In the October 17 edition of U.S. News & World Report, Coppin is ranked no. 19 in a list of the top 50 college and universities throughout the nation with absolute wireless capability.
- Coppin State University was recognized as one of the Magazine's "Campus Technology Innovators". The award highlights colleges & universities that strive to create innovative ways to "better serve students, faculty, and staff via technology."
- Coppin State University, has leveraged the deployment of the Nortel converged IP network to transform its teaching, research and administrative environment and to achieve the goals of its "Technology Fluency Program."
- The School of Management Science and Economics also provides outstanding support facilities for its majors. Other students on campus are not permitted to use these facilities. They must make use of facilities offered within their own majors or by the University. Specialized assistance for students are provided through the department's own computer lab, advisement center and tutorial center.

TABLE 1: RESOURCES					
Resources Categories	(Year 1)	(Year 2)	(Year 3)	(Year 4)	(Year 5)
1. Reallocated Funds ¹	\$20,000	\$10,000	\$5,000	0	0
2. Tuition/Fee Revenue ² (c+g below)	\$245,600	\$339,900	\$443,000	\$537,300	\$668,900
a. #F.T Students	40	55	70	85	105
b. Annual Tuition/Fee Rate	\$5,700	\$5,700	\$5,700	\$5,700	\$5,700
c. Annual Full Time Revenue (a x b)	\$228,000	\$313,500	\$399,000	\$484,500	\$598,500
d. # Part Time Students	10	15	25	30	40
e. Credit Hour Rate	\$160	\$160	\$160	\$160	\$160
f. Annual Credit Hours	11	11	11	11	11
g. Total Part Time Revenue (d x e x f)	\$17,600	\$26,400	\$44,000	\$52,800	\$70,400
3. Grants, Contracts, & Other External Sources ³	0	0	0	0	0
4. Other Sources	0	0	0	0	0
TOTAL (Add 1 - 4)	\$265,600	\$349,900	\$448,000	\$537,300	\$668,900

¹ Funds reallocated from the consolidation of other academic areas such as finance, banking, and others within the School of Management Science and Economics.

TABLE 2: EXPENDITURES

Expenditure Categories	(Year 1)	(Year 2)	(Year 3)	(Year 4)	(Year 5)
1. Total Faculty Expenses (b + c below)	\$95,000	\$230,000	\$250,000	\$345,000	\$345,000
a. # FTE	1	2	2	3	3
b. Total Salary	95,000	190,000	190,000	285,000	285,000
c. Total Benefits	20,000	40,000	60,000	60,000	60,000
2. Total Administrative Staff Expenses (b + c below)	15,000	30,500	61,000	61,000	61,000
a. # FTE	.5	1	2	2	2
b. Total Salary	14,000	28,000	56,000	56,000	56,000
c. Total Benefits	1000	2,500	5,000	5,000	5,000
3. Total Support Staff Expenses (b + c below)	0	0	0	\$18,000	\$18,000
a. # FTE	0	0	0	.5	.5
b. Total Salary	0	0	0	15,000	15,000
c. Total Benefits	0	0	0	3,000	3,000
4. Equipment	1,000	1,000	0	0	0
5. Library	3,330	6,060	10,110	10,110	10,110
6. New or Renovated Space	0	0	0	0	0
7. Other Expenses	0	0	0	0	0
TOTAL (Add 1 - 7)	\$114,330	\$267,560	\$321,110	\$434,110	\$434,110

APPENDIX

Plan of Study for BS Degree in Accounting

LEVEL I (FIRST-YEAR)							
FALL SEMESTER				SPRING SEMESTER			
<u>GER Category</u>	<u>Code</u>	<u>Course Title</u>		<u>GER Category</u>	<u>Code</u>	<u>Course Title</u>	
English Comp	ENGL 101	English Composition I	3 hrs.	English Comp	ENGL 102	English Composition II	3 hrs.
Mathematics	MATH 131	College Algebra	3 hrs.	Arts & Hum.	HIST	History II	3 hrs.
Arts & Hum.	PHIL 102	Intro to Logic	3 hrs.	Natural Sciences	PHSC 103	Tech & Human Affairs	3 hrs.
Arts & Hum.	HIST	History I	3 hrs.	IDIS & Emerg Issues	SPCH 105	Intro to Spch Commun	3 hrs.
Soc. & Behav. Sci.	PSYC 201	Gen Psychology	3 hrs.	Tech Fluency*	MISY 150	Tech Fluency	3 hrs.
Fresh. Orientation	ORIE 101*	Freshman Seminar	1 hr.				
SEMESTER GEN ED TOTAL			15	SEMESTER GEN ED TOTAL			12
CSU REQ			1	CSU REQ			3
LEVEL II (SOPHOMORE)							
FALL SEMESTER				SPRING SEMESTER			
<u>GER/MAJ Category</u>	<u>Code</u>	<u>Course Title</u>		<u>GER/MAJ Category</u>	<u>Code</u>	<u>Course Title</u>	
Arts & Hum.	WLIT 207	World Literature	3 hrs.	Major Course	ACCT 201	Financial Accounting I	3 hrs.
Major Course	ECON 103	Intro to Bus & Ent Econ	3 hrs.	Soc & Behav Sci	ECON 211	Prin of Econ I	3 hrs.
Natural Sciences	BIOL 101	Biological Science	4 hrs.	Major Course	MGMT 328	Dynamics of Mgmt	3 hrs.
Arts & Hum.	SPAN 101	Spanish I	3 hrs.	Major Course	MISY 341	Small Systems Software	3 hrs.
Major Course	MNSC 222	Math for Management	3 hrs.	Major Course	MKTG 310	Marketing for Managers	3 hrs.
SEMESTER TOTAL			16	SEMESTER TOTAL			15
SEMESTER GEN ED TOTAL			10	SEMESTER GEN ED TOTAL			3

LEVEL III (JUNIOR)

FALL SEMESTER				SPRING SEMESTER			
<u>MAJ/ELE Category</u>	<u>Code</u>	<u>Course Title</u>		<u>MAJ/ELE Category</u>	<u>Code</u>	<u>Course Title</u>	
Major Course	ACCT 202	Financial Accounting II	3 hrs.	Major Course	FINM 330	Financial Mgmt	3 hrs.
Major Course	ECON 212 Prin of Econ II	Prin of Econ II	3 hrs.	Major Course	ACCT 311	Intermediate Acct I	3 hrs.
Major Course	MGMT 315 Legal Analysis	Legal Analysis	3 hrs.	Major Course	ACCT 414	Tax Acct	3 hrs.
Major Course	MNSC 322 Managerial Statistics	Managerial Statistics	3 hrs.	Major Course	ACCT 419	Governmental Acct	3 hrs.
Major Course	MNSC 355	Mgmt Science I	3 hrs.	Major Course	MGMT	Bus & Prof Ethics	3 hrs.
SEMESTER TOTAL			15	SEMESTER TOTAL			15

LEVEL IV (SENIOR)

FALL SEMESTER				SPRING SEMESTER			
<u>MAJ/ELE Category</u>	<u>Code</u>	<u>Course Title</u>		<u>MAJ/ELE Category</u>	<u>Code</u>	<u>Course Title</u>	
Major Course	ACCT 312	Intermediate Acct II	3 hrs.	Major Course	ACCT 417	Auditing I	3 hrs.
Major Course	ACCT 410	Cost Acct	3 hrs.	Major Course	ACCT 421	Advanced Acct	3 hrs.
Major Course	MGMT 404	Mgl Communications	3 hrs.	Major Course	MNSC 390	Oper & Prod Mgmt	3 hrs.
Major Course	MNSC 407	Seminar in MNSC	3 hrs.	Gen Elective	ELEC	_____	3 hrs.
Gen Elective	ELEC	_____	3 hrs.	Gen Elective	ELEC	_____	1 hrs.
SEMESTER TOTAL			15	SEMESTER TOTAL			13
<u>CSU GRADUATION REQUIREMENTS:</u>						TOTAL CREDITS	120

***ORIE 101 - FRESHMAN SEMINAR (1HR.) & MISY 150 TECH FLUENCY (3HRS.) = 4 HRS.**

Additional Notes: Students must complete a minimum of 120 credits to earn a degree.