

VALDOSTA STATE UNIVERSITY

ACADEMIC COMMITTEE PACKET

ACADEMIC COMMITTEE

**MONDAY,
May 18, 2009**

2:30 p.m.

**ROSE ROOM
UNIVERSITY CENTER**

**Stanley Jones
Interim Registrar/Secretary of the Academic Committee**

VALDOSTA STATE UNIVERSITY
ACADEMIC COMMITTEE MINUTES
April 13, 2009

The Academic Committee of the Valdosta State University Faculty Senate met in the University Center Rose Room on Monday, April 13, 2009. Dr. Sharon Gravett, Assistant Vice President for Academic Affairs, presided.

Members Present: Dr. Lai Orenduff, Dr. Marvin Smith, Dr. Bruce Caster, Ms Deborah VanPetten (proxy for Mr. Alan Bernstein), Dr. William Faux, Mr. Mike Savoie, Dr. Frank Flaherty, Dr. Kathe Lowney, Dr. Bruce Caster (proxy for Dr. Ray Elson), Dr. James Ernest, Dr. Iris Ellis, and Ms. Deborah VanPetten.

Members Absent: Dr. Lucia Lu, Dr. Selen Lauterbach, Dr. Ray Elson, Dr. Bill Buchanan, Dr. James Humphrey, Dr. Deborah Weaver, and Dr. Diane Holliman.

Visitors Present: Dr. Connie Richards, Dr. Jim Peterson, Dr. Paul Riggs, Dr. Lynn Minor, Dr. Phil Gunter, Dr. Karla Hull, and Mr. Lee Bradley.

The Minutes of the March 9, 2009, Academic Committee meeting were approved with the correction to the course title abbreviation of item A-9 and the spelling of Religions corrected in item B-8 and B-11. (pages 1-5).

A. College of Nursing

1. Deactivation of NURS 3100, 3100K, 311, 3130, 3211, 3220, and 3221 effective Fall Semester 2009. (page 6).
2. Deactivation of NUTR 5250, 5900, 5910, 5990, 6000, 6900, 6950, and 7070 effective Fall Semester 2009. (page 7).

B. College of Arts and Sciences

1. New course, History (HIST) 4295, "Environmental History", (ENVIRONMENTAL HISTORY – 3 credit hours, 3 lecture hour, 0 lab hours, and 3 contact hour), was approved effective Spring Semester 2010 with the effective date changed to Spring. (pages 8-17).
2. New course, History (HIST) 6295, "Environmental History", (ENVIRONMENTAL HISTORY – 3 credit hours, 3 lecture hour, 0 lab hours, and 3 contact hour), was approved effective Spring Semester 2010 with the effective date changed to Spring. (pages 18-27). ***Pending Graduate Executive Committee Approval***
3. Revised senior college curriculum for the BA in Political Science was approved effective Fall Semester 2009 with the International Relations list of courses corrected to the following: POLS 3400, 4300, 4400, 4410, 4420, 4430, 4440, 4700, and 4840. (pages 28-31).
4. New course, Political Science (POLS) 4450, "Comparative Environmental Politics and Policy", (COMP ENVIR POLIT AND POLICY – 3 credit hours, 3 lecture hours, 0 lab hours, and 3 contact hours), was approved effective Fall Semester 2009. (pages 32-40).
5. New course, Political Science (POLS) 4901, "Model UN II", (MODEL UN II – 3 credit hours, 0 lecture hours, 6 lab hours, and 6 contact hours), was approved effective Spring Semester 2010 with the title changed to "Model UN II", lab hours corrected to 6, the effective term changed to Spring 2010, and "his/her" in the course description changed to "their", and "student" was changed to "students". (pages 41-46).
6. New course, Political Science (POLS) 4902, "Mock Trial II", (MOCK TRIAL II – 3 credit hours, 0 lecture hours, 6 lab hours, and 6 contact hours), was approved effective Spring Semester 2010 with the title changed to "Mock Trial II", lab hours corrected to 6, the effective term changed to Spring 2010, and "his/her" in the course description changed to "their", and "student" was changed to "students". (pages 47-51).
7. New course, Political Science (LEAS) 4902, "Mock Trial II", (MOCK TRIAL II – 3 credit hours, 0 lecture hours, 6 lab hours, and 6 contact hours), was approved effective Spring Semester 2010 with the title changed to "Mock Trial II", lab hours corrected to 6, the effective term changed to Spring 2010, and "his/her" in the course description changed to "their", "student" was changed to "students". (pages 52-56).
8. Revised course description, Sociology (SOC1) 4540, "Internship in Sociology", (INTERNSHIP IN SOCIOLOGY – 3-9 credit hours, 3-9 lecture hours, 0 lab hours, and 3-9 contact hours), was approved effective Fall Semester 2009 with the

description changed to read ...3500, and 3510 or permission of the... (pages 57-60).

C. College of Education

1. Revised senior college curriculum for the BSED in Special Education – Early Childhood Education General Curriculum Track, and the deactivation of the MED in Special Education – Early Childhood Special Education General Curriculum Track was approved effective Fall Semester 2010. (pages 61-68).
2. New course, Early Childhood & Special Education (ECSE) 3010, “Introduction to Assessment, Planning, & Instruction”, (INTRO ASSESS PLAN & INSTR – 3 credit hours, 3 lecture hours, 0 lab hours, and 3 contact hours), was approved effective Fall Semester 2009 with the following changes to the course description – hyphen added to “evidence-based” and “which” change to “that” and a comma added after “levels”. (pages 69-77).
3. New course, Early Childhood & Special Education (ECSE) 3210, “Introduction to Management of Learning Environments”, (INTRO MGNT LRN ENVIRONMENTS – 3 credit hours, 3 lecture hours, 0 lab hours, and 3 contact hours), was approved effective Fall Semester 2009 with the following change to the course description – hyphen added to “pre-kindergarten”. (pages 78-87).
4. New course, Literacy (LITR) 3210, “Emergent Literacy”, (EMERGENT LITERACY – 3 credit hours, 3 lecture hours, 0 lab hours, and 3 contact hours), was approved effective Fall Semester 2009 with the course description changed to read ...emergent literacy, including... (pages 88-96).
5. New course, Early Childhood & Special Education (ECSE) 3390, “Early Childhood Inclusive Practicum and Seminar”, (INCLUSIVE PRACT & SEM PREK-K – 2 credit hours, 1 lecture hour, 4 lab hours, and 5 contact hours), was approved effective Fall Semester 2009 with the course description changed to read ...content areas, strands, and teaching format. and “Graded “Satisfactory” or “Unsatisfactory”” was added to the course description. (pages 97-105).
6. New course, Early Childhood & Special Education (ECSE) 3020, “Intermediate Assessment, Planning, & Instruction”, (INTER ASSESS PLAN & INSTR – 3 credit hours, 3 lecture hours, 0 lab hours, and 3 contact hours), was approved effective Fall Semester 2009 with the course description changed to read ...3010. The use of selected evidence-based...development that underlie the teaching... (pages 106-114).
7. New course, Early Childhood & Special Education (ECSE) 3220, “Intermediate Management of Learning Environments”, (INTER MGNT LRN ENVIRONMENTS – 3 credit hours, 3 lecture hours, 0 lab hours, and 3 contact hours), was approved effective Fall Semester 2009 with spelling of “appropriate” and the subject code “ECSE” corrected . (pages 115-124).
8. New course, Literacy (LITR) 3120, “Early Literacy”, (EARLY LITERACY – 3 credit hours, 3 lecture hours, 0 lab hours, and 3 contact hours), was approved effective Fall Semester 2009. (pages 125-133).
9. New course, Literacy (LITR) 3130, “Developing Literacy”, (DEVELOPING LITERACY – 3 credit hours, 3 lecture hours, 0 lab hours, and 3 contact hours), was approved effective Fall Semester 2009 with the description changed to read ...Additional topics include motivating...applying technology. Teacher... (pages 134-142).
10. New course, Early Childhood & Special Education (ECSE) 3490, “Early Childhood Inclusive Practicum and Seminar: Grades 1-3”, (INCLUSIVE PRACT & SEM GR 1-3 – 2 credit hours, 1 lecture hour, 4 lab hours, and 5 contact hours), was approved effective Fall Semester 2009 with the course description changed to read ...areas, strands, and teaching... and “Graded “Satisfactory” or “Unsatisfactory”” was added to the course description. (pages 143-151).
11. New course, Early Childhood & Special Education (ECSE) 4010, “Advanced Assessment, Planning and Instruction”, (ADV ASSESS PLAN & INSTR – 3 credit hours, 3 lecture hours, 0 lab hours, and 3 contact hours), was approved effective Fall Semester 2009 with course description changed to read ...3010, and ECSE 3020. An expansion of candidates’ knowledge...evidence-based practices and theories that underlie...planning, and...health, technology, with...problem-solving model... (pages 152-161).
12. New course, Early Childhood & Special Education (ECSE) 4210, “Advanced Management of Learning Environments”, (ADV MGNT LRN ENVIRONMENTS – 3 credit hours, 3 lecture hours, 0 lab hours, and 3 contact hours), was approved effective Fall Semester with the subject codes in the prerequisite corrected to ECSE. (pages 162-170).
13. New course, Early Childhood & Special Education (ECSE) 4310, “Functional Academic and Behavior Assessment”, (FUNCT ACADEMIC & BEHAVIO ASSMT – 3 credit hours, 3 lecture hours, 0 lab hours, and 3 contact hours), was

approved effective Fall Semester 2009 with description changed to read ...4010. Assessments to address the needs...
(pages 171-179).

14. New course, Literacy (LITR) 4120, "Literacy Assessment and Applications", (LITERACY ASSESS & APPLICATION – 3 credit hours, 2 lecture hours, 2 lab hours, and 4 contact hours), was approved effective Fall Semester 2009 with the description changed to read ...3130. Diagnostic and assessment strategies for instruction for struggling elementary readers and writers. The course includes causes... (pages 180-189).
15. New course, Early Childhood & Special Education (ECSE) 4390, "Early Childhood Inclusive Practicum and Seminar: Grades 4-5", (INCLUSIVE PRACT & SEM GR 4-5 – 2 credit hours, 1 lecture hour, 4 lab hours, and 5 contact hours), was approved effective Fall Semester with the spelling of "Candidates" corrected, and "Graded Satisfactory or Unsatisfactory" added to the course description and the description changed to read ...content areas, strands... (pages 190-198).
16. New course, Early Childhood & Special Education (ECSE) 4420, "Seminar in Classroom Management and Collaboration with Family, School, and Community Agencies", (SEM CLASS MGNT & COLLABORATION – 3 credit hours, 3 lecture hours, 0 lab hours, and 3 contact hours), was approved effective Fall Semester 2009 with the description changed to read ...pre-kindergarten through five...of parent education. Leadership skills are emphasized...and parent and community... (pages 199-207).
17. New course, Early Childhood & Special Education (ECSE) 4490, "Student Teaching and Reflective Seminar in Early Childhood and Special Education", (STUDENT TCHING & SEM IN ECSE – 9 credit hours, 0 lecture hours, 9 lab hours, and 9 contact hours), was approved effective Fall Semester 2009 with "Graded Satisfactory or Unsatisfactory" added to the course description. (pages 208-216).

Respectfully submitted,

Stanley Jones
Interim Registrar

Request for Curriculum Change Valdosta State University

Choose area of change:

(Please click grey area below for drop box)

Senior Curriculum Other Curriculum (Specify):

Current Catalog page number: 200

Proposed effective date for Curriculum Change: 08/09 (Month/Year)

Degree & Program name (e.g., BFA, Art): B. S. ED With Major in Technical, Trade and Industrial
Education (Postsecondary Option); Adult and Career Education

Present Requirements:

Academic Course Requirements for the B.S.Ed. Degree in Technical, Trade and Industrial
Education (Postsecondary Option)

Major Course Requirements - 60 semester hours

PSYC 3130 - Educational Psychology for Teachers of Adults . . . 3 hours

ACED 4690 - Methods of Instruction in Adult and Career Education . . . 3 hours

ACED 4510 - Curriculum Development in Adult and Career Education . . . 3 hours

ACED 3600 - History and Philosophy of Career Education . . . 3 hours

ACED 4680 - Instructional Materials Development in Adult and Career Education . . . 3 hours

ACED 4670 - Techniques of Student Evaluation in Adult and Career Education . . . 3 hours

ACED 4810 - Contemporary Skills for the Workplace . . . 3 hours

ACED 3650 - Career Education for Learners with Special Needs . . . 3 hours

ACED 4560 - Safety and Liability in the Career Education Classroom . . . 3 hours

ACED 3850 - Principles of Adult Education . . . 3 hours

ACED 3860 - Program Development in Adult and Continuing Education . . . 3 hours

*ACED 3500 - Beginning Adult and Career Teacher Competency Development . . . 3 hours

*ACED 3510 - Advanced Theory in Adult and Career Education . . . 3 hours

*ACED 3520 - Advanced Skills in Adult and Career Education . . . 3 hours

*ACED 4300 - Practicum in Adult/Career Education . . . 3 hours

*ACED 4310 - Practicum in Adult/Career Education . . . 3 hours

*ACED 4320 - Practicum in Adult/Career Education . . . 3 hours

*ACED 4600 - Directed Study in Adult/Career Education . . . 3 hours

Guided electives . . . 6 hours

(*Students may use up to 30 semester hours of approved experiential credit to meet the requirements for ACED 2900, 2950, 2960, 3500, 3510, 3520, 4300, 4310, 4320, and 4600).

Proposed Requirements (Show changes in **BOLD**):

Proposed Academic Course Requirements for the B.S.Ed. Degree in Technical, Trade and Industrial Education (Postsecondary Option)

Major Course Requirements - 60 semester hours

- ACED 4820 **Project Management for Technical Professionals . . . 3 hours**
- ACED 4690 - Methods of Instruction in Adult and Career Education . . . 3 hours
- ACED 4510 - Curriculum Development in Adult and Career Education . . . 3 hours
- ACED 3600 - History and Philosophy of Career Education . . . 3 hours
- ACED 4680 - Instructional Materials Development in Adult and Career Education . . . 3 hours
- ACED 4670 - Techniques of Student Evaluation in Adult and Career Education . . . 3 hours
- ACED 4810 - Contemporary Skills for the Workplace . . . 3 hours
- ACED 3650 - Career Education for Learners with Special Needs . . . 3 hours
- ACED 4560 - Safety and Liability in the Career Education Classroom . . . 3 hours
- ACED 3850 - Principles of Adult Education . . . 3 hours
- ACED 3860 - Program Development in Adult and Continuing Education . . . 3 hours
- *ACED 3500 - Beginning Adult and Career Teacher Competency Development . . . 3 hours
- *ACED 3510 - Advanced Theory in Adult and Career Education . . . 3 hours
- *ACED 3520 - Advanced Skills in Adult and Career Education . . . 3 hours
- *ACED 4300 - Practicum in Adult/Career Education . . . 3 hours
- *ACED 4310 - Practicum in Adult/Career Education . . . 3 hours
- *ACED 4320 - Practicum in Adult/Career Education . . . 3 hours
- *ACED 4600 - Directed Study in Adult/Career Education . . . 3 hours

Guided electives . . . 6 hours

(*Students may use up to 30 semester hours of approved experiential credit to meet the requirements for ACED 2900, 2950, 2960, 3500, 3510, 3520, 4300, 4310, 4320, and 4600).

Justification:

Select one or more of the following to indicate why the requested change will be beneficial, giving your justification. Please include and/or append relevant supporting data.

(text boxes are expandable)

Improving student learning outcomes:

Adopting current best practice(s) in field:

Meeting mandates of state/federal/outside accrediting agencies:

Other: Over the last two years, the ACED faculty have examined the curriculum in the B.S. ED with a Major in T. T. & I. Postsecondary Option degree program. It was identified that there is a need for a course in Project Management - this was determined from student input and current practices in the field. ACED 4820, Project Management for Technical Professionals was identified as the course fulfilling this need. It was determined by the ACED faculty that the best option to include this course and keep the same number of degree credit hours is to replace PSYC 3130, Educational Psychology for Teachers of Adults with ACED 4820. Based on an analysis of the course descriptions and syllabi, the ACED faculty believe that the most important content in the PSYC 3130 course is also taught in the following required courses: ACED 3600, ACED 3850, ACED 4680, and ACED 4690.

Plan for Assessing Proposed Change:

The assessment will follow the current process as outlined in the program outcomes.

Approvals:

Department Head: Raymond L. Marts Date: 1/21/09
 Dean(s)/Director(s): Julia M. Giffen Date: 01/29/2009
 College Exec. Committee: Julia M. Giffen Date: 01/29/09
 Grad. Exec. Committee: _____ Date: _____
 Academic Committee: _____ Date: _____

Program offered: Off Campus

If the program is to be offered off campus:

Where will the course be offered? Moody Air Force Base, Kings Bay Naval Base, Albany at
 Darton College

Does VSU already offer courses at this site? Yes

For VSU's SACS Liaison (Office of Strategic Research and Analysis)

	Yes	No
Does proposed change require notification of a substantive change to SACS? (if no, stop here)	<input type="checkbox"/>	<input type="checkbox"/>
If yes; Has the department proposing the change submitted the required information to you?	<input type="checkbox"/>	<input type="checkbox"/>
Does proposed effective date meet SACS notification requirements?	<input type="checkbox"/>	<input type="checkbox"/>
Has the VPAA been notified?	<input type="checkbox"/>	<input type="checkbox"/>
SACS Liaison: _____ Date: _____		

Memo

To: L. Wayne Plumly, Interim Dean
Langdale College of Business/
Langdale College Curriculum Committee/
Academic Committee

From: Phyllis Holland, Head
Department of Management

Re: Healthcare Administration Certificate

The Healthcare Administration Advisory Committee proposes the addition of a Certificate in Healthcare Administration (HCAD) to the options available to B.B.A. students in the Langdale College of Business. A curriculum change form proposing this program is attached. The HCAD certificate program, if approved, will be a collaborative effort among Langdale College, the College of Nursing, and South Georgia Medical Center (SGMC) and Southwest Georgia Area Health Education Center (AHEC). Langdale College and the College of Nursing will offer existing courses while SGMC will provide staff and funding for additional courses. The administrative staff (all of whom have masters' degrees in the healthcare field as well as professional experience) will offer courses in their areas of expertise. One of these courses is included as a new course request in the current proposal while others will be developed and presented to the Academic Committee within the next six months. The College of Nursing is offering two courses for the certificate program and Langdale College currently offers two courses in the program. AHEC will assist in placing interns.

If the certificate program proposal and the request for new courses are approved, it will be possible to complete the certificate program by Fall, 2010.

Healthcare is one of the few segments of the economy that continues to grow. Many profit and not-for-profit organizations would benefit from students educated in business with an understanding of the healthcare system and an appreciation of the unique requirements of this sector of the economy. Students who have this education would be better able to contribute to a wide variety of organizations that are either directly involved in healthcare or in serving, supplying, and marketing healthcare.

In summary, this proposal contains:

- Request for curriculum change for Certificate in Healthcare Administration
- Request for a new course (HCAD 4100 – Human Resources Management in Healthcare Administration)
Syllabus for HCAD 4100
- Request for a new course (HCAD 4980 – Internship in Healthcare Administration)
Syllabus for HCAD 4980

Healthcare Administration Internship Program Guidelines and Forms
Request for a curriculum change allowing Management Majors to use HCAD 4100 as a management
elective
Email from Karen Shepard confirming that HCAD may be used as a prefix

Healthcare Advisory Committee: Phyllis Holland, Chair; Barry Belanger, Director of Human Resources,
SGMC; Atilla Czeh, Langdale College; Courtney Droms, Langdale College; Denise Famellette, Area
Health Education Centers; Arlene Haddon, College of Nursing; Randy Sauls, Administrator/COO, SGMC.

Request for Curriculum Change Valdosta State University

Choose area of change:

(Please click grey area below for drop box)

Senior Curriculum Other Curriculum (Specify):

Current Catalog page number:

Proposed effective date for Curriculum Change: August 09 (Month/Year)

Degree & Program name (e.g., BFA, Art): Certificate in Healthcare Administration (BBA)

Present Requirements:

This is a new program.

Proposed Requirements (**Underline changes after printing this form**):

Required:

PERS 2485 2 credit hours Medical Terminology

NURS 4203 3 credit hours PNDIII: Leadership and Management

HCAD 4980 3 credit hours Internship in Healthcare Administration

Electives (9 hours required):

ECON 3810 3 credit hours Health Economics

MKTG 3100 3 credit hours Health Care Marketing

HCAD 4100 3 credit hours Healthcare Human Resource Management

Justification:

Select one or more of the following to indicate why the requested change will be beneficial, giving your justification. Please include and/or append relevant supporting data.

(text boxes are expandable)

- Improving student learning outcomes: See attachment
- Adopting current best practice(s) in field:
- Meeting mandates of state/federal/outside accrediting agencies:
- Other:

Plan for Assessing Proposed Change:

Enrollment and graduation in the program will be monitored. Twenty students should be enrolled by Fall 09 with at least 10 graduating in Fall 10.

Surveys of graduates and employers will also be used to determine the success of the program. The internship evaluation form asks for specific feedback on the academic preparation of the student. All interns should be rated as acceptable.

Approvals:

Department Head: Phyllis B. Holland Date: 4/15/09
 Dean(s)/Director(s): [Signature] Date: 4/20/09
 College Exec. Committee: [Signature] Date: 4/26/09
 Grad. Exec. Committee: _____ Date: _____
 Academic Committee: _____ Date: _____

Program offered: At VSU

If the program is to be offered off campus:

Where will the course be offered?

Does VSU already offer courses at this site? Yes

For VSU's SACS Liaison (Office of Strategic Research and Analysis)

Yes No

Does proposed change require notification of a substantive change to SACS? (if no, stop here)	<input type="checkbox"/>	<input type="checkbox"/>
If yes; Has the department proposing the change submitted the required information to you?	<input type="checkbox"/>	<input type="checkbox"/>
Does proposed effective date meet SACS notification requirements?	<input type="checkbox"/>	<input type="checkbox"/>
Has the VPAA been notified?	<input type="checkbox"/>	<input type="checkbox"/>
SACS Liaison: _____ Date: _____		

Request for a New Course
Valdosta State University

Date of Submission: 03/17/09(mm/dd/yyyy)

Department Initiating Request: Management

Faculty Member Requesting: Phyllis Holland

Proposed New Course Prefix & Number: HCAD 4100 HCAD will be used for Healthcare Administration courses. This prefix has been approved by Registrar's office (Karen Shepard) See attached email.

(See Course Description Abbreviations in the Catalog for approved prefixes.)

Proposed New Course Title: Healthcare Human Resource Management

Proposed New Course Title Abbreviation: Healthcare Human Resource Mgmt
(For student transcript, limit to 30 characters and spaces)

Semester/Term/Year to be Effective: August 2009

Estimated Frequency of Course Offering: each year

Indicate if Course will be: Requirement for Major or Elective Course

*****If this new course is to be included in the curriculum, be sure to initiate a Curriculum Change Form.*****

Total Contact Hours: 3

Lecture Hours: 3

Lab Hours: 0

Credit Hours: 3

Proposed Course Description: (box expands indefinitely)

Prerequisite: MGNT 3250 and PERS 2485. Basic concepts of human resource management applied to healthcare organizations. Topics include selection of healthcare personnel, training in a clinical setting, scheduling with emphasis on shifts, legal and regulatory issues, and

motivation, compensation, retention, managing shortages and surpluses, and discipline in health-related professions. Additional topics are the Joint Commission on Accreditation of Healthcare Organizations and organized labor in healthcare organizations.

Justification: *Select one or more of the following to indicate why the requested new course will be beneficial and give justification. Please include or append relevant supporting data.*

(box expands indefinitely)

Improving student learning outcomes: There are many aspects of health care organizations which differ from traditional manufacturing and service organizations. Students seeking employment in health-related fields require specific information about these practices .

Adopting current best practice(s) in field:

Meeting mandates of state/federal/outside accrediting agencies:

Other:

Plans for assessing proposed course: (box expands indefinitely)

Students will demonstrate competences in key areas through testing, reports, and presentations.

*** ATTACH A COURSE SYLLABUS WITH COURSE OUTCOMES/ASSESSMENTS AND GENERAL EDUCATION OUTCOMES/ASSESSMENTS.

Approvals: (Print out for signatures & dates)

Dept. Head(s) <u>Phyllis B. Holland</u>	Date <u>4/09/09</u>
Dean(s)/Director(s) <u>[Signature]</u>	Date <u>4/09/09</u>
College Exec. Comm. <u>[Signature]</u>	Date <u>4/20/09</u>
Graduate Exec. Comm. _____	Date _____
Academic Comm. _____	Date _____

Indicate How Course will be Taught: Face to Face

If course is online:

Does proposed new course alter the percentage of the degree program available online? No

As a result of this new course, how much of the program will now be available online? less than 25%

***If more than 25%, notify SACS Liaison and Asst. Director for Distance Learning.**

Syllabus

HCAD 4100

Healthcare Human Resources Management

INSTRUCTOR: Barry Belanger , South Georgia Medical Center

COURSE DESCRIPTION: **Prerequisite or co-requisite: PERS 2485.** Basic concepts of human resource management in healthcare organizations. Topics include selection and training of healthcare personnel, scheduling with emphasis on shift work, legal and regulatory issues, and motivation, compensation, managing shortages and surpluses, and discipline health services organizations. Additional topics are the Joint Commission on Accreditation of Healthcare Organizations and organized labor in healthcare organizations.

TEXT: Fried, B.J and Fottler, M., **Human Resources in Healthcare: Managing for Success**, 3rd edition. Health Administration Press, August 2008.

COURSE OUTCOMES:

Students will:

Identify and explain workforce planning techniques of health services organizations.

Appraise selection, retention, and retention practices of health services organization.

Identify key elements in the legal environment of human resource management in healthcare organizations.

Explain approaches to performance management and compensation in healthcare organizations.

Apply key concepts to case studies of health services organization.

General Education Outcomes (selected from longer list):

2. Students will express themselves clearly, logically, and precisely in writing and in speaking, and they will demonstrate competence in reading and listening.

3. Students will demonstrate the ability to analyze, to evaluate, and to make inferences from oral, written, and visual materials.

ASSESSMENT OF OUTCOMES:

Course outcomes will be assessed through tests, written assignments, and oral presentations. General Education Outcome 2 will be assessed through written assignments and oral presentations. General Education Outcome 3 will be assessed through tests and written assignments.

Tests: Students will have two tests and a final examination (50% of the grade).

Short research papers/case studies: Each of the two papers will constitute 15% of the final grade.

Oral presentation: This assignment will be 20% of the grade.

WEEKLY SCHEDULE AND ASSIGNMENTS:

Week 1:	Introduction to course and subject. Chapter 1-- Strategic Human Resources Management Chapter 4 – Healthcare Professionals
Week 2:	Chapter 2 --Healthcare Workforce Planning Chapter 3 – Globalization and the Healthcare Workforce
Week 3:	Chapter 5 – The Legal Environment of Human Resources Management Chapter 6 – Workforce Diversity
Week 4:	Chapter 7-- Job Analysis and Job Design
Week 5:	Chapter 8 -- Recruitment, selection, and Retention
Week 6:	Chapter 9 – Organization Development and Training First Exam
Week 7:	Chapter 10 – Performance Management
Week 8:	Chapter 11 – Compensation Practices, Planning, and Challenges Chapter 12 – Employee Benefits
Week 9:	Chapter 16 -- Human Resources Budgeting and Employee Productivity
Week 10:	Chapter 17 -- Creating Customer-Focused Health Care Organizations through Human Resources
Week 11:	Chapter 13 – Health Safety and Preparedness
Week 12:	Chapter 14 – Managing with Organized Labor Second Exam
Week 13:	Case Studies
Week 14:	Case Studies
Week 16:	Presentations
Final Exam	Date and time TBA

POLICIES AND PROCEDURES

Special Services: Students requiring classroom accommodations or modifications because of documented disability must contact the Access Office for Students with Disabilities located in Farber Hall, Room 115. The telephone numbers are 912-245-2498 (V/VP) and 229-219-1348 (TTY).

Attendance: The University *Bulletin* states: **A student who misses more than 20% of the class work of a course will be subject to receiving a failing grade in the course.**

Academic Integrity: All work not labeled "team" is to be done by the individual without outside assistance (human or electronic).

Communication: All email should be sent from or will be sent to the student's VSU email address. No other addresses will be recognized for communication about class matters.

Class Discussion: Students are encouraged to add their analysis and experience to class discussion. Cell phones, laptops, and other electronic devices should not be used or visible during class.

Request for a New Course
Valdosta State University

Date of Submission: 03/17/09(mm/dd/yyyy)

Department Initiating Request: Management

Faculty Member Requesting: Phyllis Holland

Proposed New Course Prefix & Number: HCAD 4980 HCAD will be used for Healthcare Administration courses. This prefix has been approved by Registrar's office (Karen Shepard) See attached email.

(See Course Description Abbreviations in the Catalog for approved prefixes.)

Proposed New Course Title: Internship in Healthcare Administration

Proposed New Course Title Abbreviation: Healthcare Admin Internship
(For student transcript, limit to 30 characters and spaces)

Semester/Term/Year to be Effective: January, 2010

Estimated Frequency of Course Offering: each semester

Indicate if Course will be: Requirement for Major or Elective Course

*****If this new course is to be included in the curriculum, be sure to initiate a Curriculum Change Form.*****

Total Contact Hours: 3

Lecture Hours: 0

Lab Hours: 0

Credit Hours: 3

Proposed Course Description: (box expands indefinitely)

Prerequisite: Completion of Internship Agreement Form and Senior Standing. Graded "Satisfactory" or "Unsatisfactory." The application of healthcare administration concepts and skills in a healthcare organization. Students must adhere to the Healthcare Administration

Internship Program Guidelines and may receive credit for the course only once.

Justification: *Select one or more of the following to indicate why the requested new course will be beneficial and give justification. Please include or append relevant supporting data.*

(box expands indefinitely)

Improving student learning outcomes: Field experience in a healthcare related organization will enhance the ability of students to move into the healthcare field.

Adopting current best practice(s) in field: It is standard practice in this field to require an internship.

Meeting mandates of state/federal/outside accrediting agencies:

Other:

Plans for assessing proposed course: (box expands indefinitely)

Internship experience will be evaluated by student and by on-site supervisor at the end of the course.

*** ATTACH A COURSE SYLLABUS WITH COURSE OUTCOMES/ASSESSMENTS AND GENERAL EDUCATION OUTCOMES/ASSESSMENTS.

Approvals: (Print out for signatures & dates)

Dept. Head(s)	<u>Phillip B. Holland</u>	Date	<u>4/15/09</u>
Dean(s)/Director(s)	<u>[Signature]</u>	Date	<u>4/21/09</u>
College Exec. Comm.	<u>[Signature]</u>	Date	<u>4/21/09</u>
Graduate Exec. Comm.	_____	Date	_____
Academic Comm.	_____	Date	_____

Indicate How Course will be Taught: Face to Face

If course is online:

Does proposed new course alter the percentage of the degree program available online? No

As a result of this new course, how much of the program will now be available online? less than 25%

***If more than 25%, notify SACS Liaison and Asst. Director for Distance Learning.**

Harley Langdale, Jr.
College of Business Administration
Department of Management
Valdosta State University
Valdosta, GA 31698

Phone: (229) 245 2234
Fax: (229) 245 2248

PART A: HEALTHCARE ADMINISTRATION INTERNSHIP PROGRAM GUIDELINES

I- Purpose:

HCAD 4980 is a required course in Healthcare Administration certificate program in the Harley Langdale, Jr. College of Business Administration, Valdosta State University. This internship course provides student interns with field learning experiences that are unattainable in a classroom setting. An internship is one of the most effective ways to have students gain work experience and make job-related contacts during their college degree program. Students' career-related work experience through the internship program has become increasingly important for securing a job in today's competitive job market.

II- Student Responsibilities:

- Students enrolling in HCAD 4980 will work a total of at least 150 hours and will receive three (3) credit hours upon successful completion of the internship.
- The students must 1) select a professor to serve as the academic coordinator for the course, 2) obtain an internship position within a healthcare organization 3) select a person within the organization to supervise the intern, and 4) select an internship project. The intern, the professor, and the organization supervisor will cooperatively structure a project that provides a learning experience equivalent to an in-class, three-semester-hour course.

Healthcare organizations include hospitals, long term care facilities, rehabilitation agencies, home health and hospice agencies, physician office practices, managed care organizations, reimbursement or financial intermediaries, medical suppliers, government agencies, research groups, pharmaceutical companies, information systems companies, or healthcare consulting groups. Other types of organizations may also be considered on an individual basis.

- The student must complete the Healthcare Administration Internship Agreement Form, which consists of 1) student and internship employer information sections, 2) a description of the work experience (which must be typed or neatly printed on the form), and 3) the signatures of the organization supervisor, the professor, the head of the department of the student's major, and the Associate Dean or Dean.
- The student must complete his/her responsibilities mentioned above *at least two weeks* prior to the beginning of the academic semester for which he/she seeks to enroll.
- Once all signatures are obtained, the intern will make and distribute copies of the forms as follows:

- Make two copies of the Healthcare Administration Internship Program Guidelines (one for the organization supervisor and one for the student);
 - Make four copies of the Healthcare Administration Internship Agreement Form (organization supervisor, professor, student advising center, and student);
 - Make two copies of the Intern Evaluation Forms (organization supervisor and student);
 - Take a copy of the Healthcare Administration Internship Agreement Form to the professor and to the Student Advising Center. Request a Course Registration Number (CRN) for the course and register for the course at the appropriate time.
 - When the student internship work program begins, take a copy of the Healthcare Administration Internship Program Guidelines, the Healthcare Administration Internship Agreement Form, and the Intern Evaluation Forms to the organization supervisor.
- The organization supervisor and the student intern will be jointly responsible for identifying work activities to serve as a basis for a formal report to be written by the student intern and submitted to the professor *no later than the last day of regular class meetings*. The student will also be responsible for maintaining a daily activity log.
 - During the internship, the student must conform to the general policies, procedures, rules, and regulations of the organization. Students should observe ethical directives specific to the organization and not interfere with the operations of the organization. Strict confidentiality is expected as well as professional speech and demeanor at all times.
 - Students are expected to perform all tasks assigned by the supervisor as effectively and efficiently as possible and to be cooperative and flexible as the assignments require.

III- Employer and Organization Supervisor Responsibilities:

- The employer may pay the student intern a salary commensurate with his/her training and experience. However, the intern should be prepared to accept a voluntary position.
- The employer will appoint an immediate supervisor to act as the organization's representative in structuring, implementing, and reviewing the work of the student intern.
- The supervisor will assist in the formulation of the internship plan, making sure that each of the following requirements are met:
 - Student should have direct interaction with clients and families.
 - Student should have contact with personnel in all of the organization's departments.
 - Students should gain exposure to organizational policies, procedures, planning, financing, etc.
 - Students should experience day and night shifts, weekends, holidays, etc. if applicable.
 - Students should assist with special assignments, projects, research, studies, etc. related to the student's major.
 - The plan should also include a general orientation to the organization, its mission, and operations.
- No later than the fifth week of the term, the supervisor should complete the Initial Intern Evaluation Form, review the results with the intern, and forward them to the professor.
- *At the end of the semester, by the last day of regular classes*, the organization supervisor will complete the Intern Evaluation Form and submit it to the professor.

IV-Professor Responsibilities:

- The professor will grade the formal report(s) and evaluate the student's Internship Evaluation Forms completed by the organization supervisor to determine whether a Satisfactory or Unsatisfactory final course grade is warranted.

PART B: MANAGEMENT INTERNSHIP AGREEMENT FORM

Student's Name: _____ **Student ID#:** _____

Local Address: _____

City _____ **State** _____ **Zip** _____

Phone: _____ **Cell Phone:** _____

E-mail: _____

Semester of Internship: _____ **Year:** _____

Have you had an internship before? No _____ Yes _____ **For how many credits?** _____

Employer/Organization Name: _____

Name of Organization Supervisor: _____

Local Address: _____

City _____ **State** _____ **Zip** _____

Phone: _____ **Fax:** _____

E-mail: _____

Signature of Student Intern

Date

Signature of Organization Supervisor

Date

Signature of Professor

Date

Signature of Department Head

Date

Signature of Dean or Associate Dean

Date

PART C: INTERN EVALUATION FORMS

INITIAL EVALUATION (To be completed and discussed with the intern by the fifth week of the term)

Name of Intern

Name of Organization Supervisor

Purposes: (a) To serve as input into the grade assigned by the professor for the course; (b) To serve as the basis for an exit interview, if the supervisor desires.

Instructions:

Listed below are a number of behaviors that are important for success in health services organizations.. For each behavior, place an X mark on the rating scale, under the word(s) that best describes the intern being rated. Your comments and evaluation will be included in determining the intern's final grade.

	Needs Improvement	Acceptable	Above Average
The student arrives at the site when expected			
When changes in the student's schedule occur, the student informs all affected by the change			
The student can be expected to conduct his or her activities without constant supervision.			
The student fosters a comfortable and communicative atmosphere with others.			
The student dresses appropriately for the organization and the activities of the day.			
The student preserves the confidentiality and shows proper respect for personal privacy of others.			
The student is polite and considerate in speech and manner.			
The student maintains a clean and orderly work area.			
The student reads or listens to directions carefully.			

Use the space below/on back for any additional comments you would like to make about the student's performance.

FINAL INTERNSHIP EVALUATION (to be completed and submitted at the end of the term)

Name of Intern _____ Name of Organization Supervisor _____

Purposes: (a) To serve as input into the grade assigned by the professor for the course; (b) To serve as the basis for an exit interview, if the supervisor desires.

Instructions:

Listed below are a number of characteristics that are important for success in business. For each characteristic, place an X mark on the rating scale, under the word(s) that best describes the intern being rated. Your comments and evaluation will be included in determining the intern's final grade.

	Needs Improvement	Acceptable	Above Average
The student arrives at the site when expected			
When changes in the student's schedule occur, the student informs all affected by the change			
The student can be expected to conduct his or her activities without constant supervision.			
The student fosters a comfortable and communicative atmosphere with others.			
The student prepares required reports and written assignments that are focused and free from errors.			
The student submits work assignments on time.			
The student dresses appropriately for the organization and the activities of the day.			
The student preserves the confidentiality and shows proper respect for personal privacy of others.			
The student is polite and considerate in speech and manner.			
The student maintains a clean and orderly work area.			

	Needs Improvement	Acceptable	Above Average
The student reads or listens to directions carefully.			
The student concentrates on work assignments until their completion and disregards outside distractions.			
The student asks questions which indicate an interest in deeper or broader aspects of administration.			
When confronted with a complex problem (or project), the student is able to coordinate several activities, ideas, and thoughts.			
The student shows the ability to organize assignments effectively and efficiently.			
The student demonstrates awareness of organizational procedures in interactions with others.			
Overall, how would you rate the student's performance in completing the internship plan.			

In what ways did the internship benefit your organization?

Would you hire the student or recommend that another organization hire him/her for positions that he/she is qualified for? Yes _____ No _____
Please explain if your answer is no.

Use the space below for any additional comments you would like to make about the student's performance.

ACADEMIC PREPARATION

In your opinion, and in the opinion of others with whom the student has interacted, how would you rate the academic preparation and knowledge base of this student?

Inadequate _____ Adequate _____ Good _____ Excellent _____

ACADEMIC SUGGESTIONS

In what areas do you think our students need more knowledge or preparation to perform successfully as an intern or employee in a healthcare or healthcare-related organization?

Organization Supervisor

Date

Syllabus

HCAD 4980 Healthcare Administration Internship

Academic Coordinator:

Phyllis Holland

Pound 215, 245-3821, pholland@valdosta.edu

Supervisor (off campus):

Course Description: Prerequisite: Completion of Internship Agreement Form and Senior Standing. Graded "Satisfactory" or "Unsatisfactory." The application of healthcare administration concepts and skills in a Healthcare organization. Students must adhere to the Healthcare Administration Internship Program Guidelines and may receive credit for the course only once.

Purpose: To provide Healthcare Administration certificate students with field learning experiences that are not available in the classroom setting.

Student Responsibilities:

1. Students will work approximately 150 hours during the term and receive three credit hours upon obtaining a satisfactory grade.
2. Students will select a professor to serve as the academic coordinator for the course, obtain an internship position within an organization, identify a person on site to supervise them, and create an activity plan. Upon completion of the plan, the student will submit a formal report in the format and length agreed upon with the academic coordinator by the last day of class. The report must address the Educational Outcomes listed below.
3. Student will provide the supervisor with a copy of the initial and final intern evaluation forms.

Academic Coordinator Responsibilities:

The academic coordinator will grade the formal report and review the student's internship evaluation form completed by the student's supervisor to determine whether a Satisfactory or Unsatisfactory final course grade is warranted.

Employer and Organization Supervisor Responsibilities:

1. The employer will appoint an immediate supervisor to act as the organization's representative in structuring, implementing, and reviewing the work of the student intern.
2. The supervisor will complete the intern evaluation form and send it to the academic coordinator by the last day of class.

Course outcomes:

In the written report, the student will:

1. Identify and display knowledge of the healthcare administration concepts appropriate to the activity plan.
2. Explain how he/she applied a particular healthcare administration concept to a specific component of the activity plan.

General Education Outcomes:

1. Students will express themselves clearly, logically, and precisely in writing and in speaking, and they will demonstrate competence in reading and listening.
2. Students will demonstrate the ability to analyze, to evaluate, and to make inferences from oral, written, and visual materials.

Assessment of Outcomes:

Outcomes will be assessed by the written report and final internship evaluation.

Structure of the Internship:

Both the academic coordinator and the intern's supervisor should ensure that the internship allows opportunities for exposure to patient care standards and develops competencies in interacting with medical consumers and professionals.

Request for Curriculum Change Valdosta State University

Choose area of change:

(Please click grey area below for drop box)

Senior Curriculum Other Curriculum (Specify):

Current Catalog page number: 187

Proposed effective date for Curriculum Change: August 2009 (Month/Year)

Degree & Program name (e.g., BFA, Art): BBA, Management

Present Requirements:

Management Electives9 hours
Any 3000- or 4000-level MGNT course not required above or BUSA 3110

Proposed Requirements (**Underline changes after printing this form**):

Management Electives9 hours
Any 3000- or 4000-level MGNT course not required above, BUSA 3110, or HCAD 4100.

Justification:

Select one or more of the following to indicate why the requested change will be beneficial, giving your justification. Please include and/or append relevant supporting data.

(text boxes are expandable)

- Improving student learning outcomes:
- Adopting current best practice(s) in field:
- Meeting mandates of state/federal/outside accrediting agencies:
- Other: The added course applies human resources concepts to the healthcare field. Adding it as a management elective will allow management majors to pursue a healthcare administration certificate.

Plan for Assessing Proposed Change:

Enrollment in the certificate program will be at least 25% management majors.

Approvals:

Department Head: Phyllis A. Holland Date: 4/9/09
 Dean(s)/Director(s): [Signature] Date: 4/9/09
 College Exec. Committee: [Signature] Date: 4/20/09
 Grad. Exec. Committee: _____ Date: _____
 Academic Committee: _____ Date: _____

Program offered: At VSU

If the program is to be offered off campus:

Where will the course be offered?

Does VSU already offer courses at this site? No

For VSU's SACS Liaison (Office of Strategic Research and Analysis)

	Yes	No
Does proposed change require notification of a substantive change to SACS? (if no, stop here)	<input type="checkbox"/>	<input type="checkbox"/>
If yes; Has the department proposing the change submitted the required information to you?	<input type="checkbox"/>	<input type="checkbox"/>
Does proposed effective date meet SACS notification requirements?	<input type="checkbox"/>	<input type="checkbox"/>
Has the VPAA been notified?	<input type="checkbox"/>	<input type="checkbox"/>
SACS Liaison: _____ Date: _____		

Request for Curriculum Change Valdosta State University

Choose area of change:

(Please click grey area below for drop box)

Senior Curriculum Other Curriculum (Specify):

Current Catalog page number: 184-185

Proposed effective date for Curriculum Change: August/2010 (Month/Year)

Degree & Program name (e.g., BFA, Art): BBA, Accounting

Present Requirements:

Accounting Major Curriculum	60 hours
Required Senior College Core1	18 hours
BUSA 2100, BUSA 4900, ENGL 3010, FIN 3350, MGNT 3250, MKTG 3050	
Required Accounting Core1.....	18 hours
ACCT 3201, ACCT 3202, ACCT 3400, ACCT 4410, ACCT 4500, ACCT 4800	
Accounting Electives1 (select two).....	6 hours
ACCT 3203, ACCT 3250, ACCT 3700, ACCT 3900, ACCT 4220, ACCT 4400, ACCT 4510	
Accounting and Business Electives1.....	9 hours
Any three 3000-level or 4000-level business courses	
General Electives2 (6 hours must be non-business).....	9 hours
1The grade in each of these courses must be a "C" or better.	
2If CISM 2201 or CS 1000 is not taken in Area F, it is required here.	

Proposed Requirements (**Underline changes after printing this form**):

Accounting Major Curriculum	60 hours
Required Senior College Core1.....	18 hours
BUSA 2100, BUSA 4900, ENGL 3010, FIN 3350, MGNT 3250, MKTG 3050	
Required Accounting Core1.....	18 hours
ACCT 3201, ACCT 3202, ACCT 3400, ACCT 4410, ACCT 4500, ACCT 4800	
Accounting Electives1 (select two).....	6 hours
<u>ACCT 3100</u> , ACCT 3203, ACCT 3250, ACCT 4400, <u>ACCT 4980</u>	
Accounting and Business Electives1.....	9 hours
Any three 3000-level or 4000-level business courses	
General Electives2 (6 hours must be non-business).....	9 hours

1The grade in each of these courses must be a "C" or better.
2If CISM 2201 or CS 1000 is not taken in Area F, it is required here.

Justification:

Select one or more of the following to indicate why the requested change will be beneficial, giving your justification. Please include and/or append relevant supporting data.

(text boxes are expandable)

Improving student learning outcomes:
 Adopting current best practice(s) in field:
 Meeting mandates of state/federal/outside accrediting agencies:
 Other: These changes are concurrent with the initiation of the Master of Accountancy program. Four of the existing undergraduate courses will be discontinued at the undergraduate level and replaced by new graduate courses. These curriculum changes reflect changes in the required undergraduate accounting core and the list of available accounting electives resulting from these course changes.

Plan for Assessing Proposed Change:

We will continue with our existing AOL program, and we will compare AOL results "before" and "after" this change to determine its effects, if any, on the learning outcomes for the undergraduate program.

Approvals:

Department Head: Len Weld Date: 4/20/09
 Dean(s)/Director(s): J. Wayne Clunif Date: 4/20/09
 College Exec. Committee: J. Wayne Clunif Date: 4/20/09
 Grad. Exec. Committee: _____ Date: _____
 Academic Committee: _____ Date: _____

Program offered: At VSU

If the program is to be offered off campus:

Where will the course be offered?

Does VSU already offer courses at this site? Yes

For VSU's SACS Liaison (Office of Strategic Research and Analysis)

	Yes	No
Does proposed change require notification of a substantive change to SACS? (if no, stop here)	<input type="checkbox"/>	<input type="checkbox"/>
If yes; Has the department proposing the change submitted the required information to you?	<input type="checkbox"/>	<input type="checkbox"/>
Does proposed effective date meet SACS notification requirements?	<input type="checkbox"/>	<input type="checkbox"/>
Has the VPAA been notified?	<input type="checkbox"/>	<input type="checkbox"/>
SACS Liaison: _____ Date: _____		

Request for a Revised Course

Valdosta State University

Date of Submission: 4/7/2009 (mm/dd/yyyy)

Department Initiating Request: Accounting and Finance

Faculty Member Requesting Revision: Dr Raymond Elson

Current Course Prefix and Number: ACCT 4800

Current Credit Hours: 3.0

Current Course Title: Auditing

Mark all that apply:

- Revised Title Revised Course Number Revised Credit Hours
 Revised Course Description Other

Semester/Term/Year to be Effective: Spring 2010

Estimated Frequency of Course Offering: Spring, Fall

Indicate if Revised Course will be Requirement for Major, or Elective Course

*****For the following items, complete only those items being revised.**

Revised Course Prefix and Number:

(See Course Designation Abbreviations in the Catalog for approved prefixes.)

Revised Course Title:

Revised Course Title Abbreviation (for student transcript; 30 character limit):

Revised Total Contact Hours:

Revised Lecture Hours:

Revised Lab Hours:

Revised Credit Hours:

Revised Course Description: (box expands indefinitely)

An introduction to operational and financial auditing. Emphasis is placed on audit standards, ethics, risk assessment and risk mitigating activities, and evidence gathering and documentation.

Justification: Select one or more of the following to indicate why the revised course will be beneficial and give justification. Please include or append relevant supporting data.
(box expands indefinitely)

- Improving student learning outcomes:
- Adopting current best practice(s) in field:
- Meeting mandates of state/federal/outside accrediting agencies:
- Other: To satisfy the revised BBA curriculum and to prepare students for the graduate level advanced auditing course

Assessment Plan: (box expands indefinitely)

Course embedded exam questions and a case analysis will be used to assess the course learning outcomes.

Approvals: (Print out for signatures & dates)

Dept. Head(s)	<u>[Signature]</u>	Date	<u>4/21/09</u>
Dean(s)/Director(s)	<u>[Signature]</u>	Date	<u>4/20/09</u>
College Exec. Comm.	<u>[Signature]</u>	Date	<u>4/20/09</u>
Graduate Exec. Comm.	_____	Date	_____
Academic Comm.	_____	Date	_____

Indicate How Course will be Taught: Online

If course is online:

Does proposed new course alter the percentage of the degree program available online? Yes

As a result of this new course, how much of the program will now be available online? less than 25% ***If more than 25%, notify SACS Liaison and Asst. Director for Distance Learning.**



BOARD OF REGENTS OF
THE UNIVERSITY SYSTEM OF GEORGIA

Bachelor's and Master's degrees FORMAL PROPOSAL

Institution: Valdosta State University.

Institutional Contact: Dr. Louis Levy, Provost and Vice President of Academic Affairs

Date: April 1, 2009

School/Division: Langdale College of Business Administration

Department: Department of Accounting & Finance

Name of Proposed Program: Masters of Accountancy

Degree: Masters of Accountancy

Major: Accounting

Degree Inscription: Masters of Accountancy

CIP Code: 52.0301

Anticipated Starting Date: Spring 2010

Program Classification: Masters

1. Curriculum: List the entire course of study required and recommended to complete the degree program. Provide a sample program of study that might be followed by a representative student.

a. Clearly differentiate which courses are existing and which are newly developed courses. Include the course titles as well as acronyms and credit hour requirements associated with each course.

None of the following courses are currently taught. The only graduate accounting class at Valdosta State University (VSU) is MBA 7030 – Managerial Accounting (3 hours).

The curriculum of the proposed MAcc includes the following courses:

- Government & Not-for-Profit Accounting (GNP Accounting) (3 hours) (required)
- Advanced Accounting (Adv. Accounting) (3 hours) (required)
- Corporate & Partnership Taxation (Corp & P/S Tax) (3 hours) (required)
- Advanced Auditing (Adv. Audit) (3 hours) (required)
- Advanced Accounting Information Systems (Adv. AIS) (3 hours) (required)
- Financial Accounting Theory (Accounting Theory) (3 hours) (required)
- Four Langdale College graduate electives (12 hours):
 - Any VSU MBA class (all classes are three credit hours)
 - Estate Tax, Trusts & Wealth Planning (Gifts & Estates) (3 hours) (elective)
 - Tax Research (3 hours) (elective)
 - Accounting in a Global Financial Community (Global Accounting) (3 hours) (elective)

A sample course of study would entail taking 10 courses over a 12-month period. One reason current students give for not enrolling in the VSU MBA program is that it requires two years to complete.

A normal course of study for the proposed MAcc program:

Fall Semester

- Financial Accounting Theory (3 hours) (required)
- Advanced Accounting Information Systems (3 hours) (required)
- Langdale College graduate electives (6 hours)

Spring Semester

- Advanced Auditing (3 hours) (required)
- Corporate & Partnership Taxation (3 hours) (required)
- Langdale College graduate electives (6 hours)

Summer Term

- Government & Not-for-Profit Accounting (3 hours) (required)
- Advanced Accounting (3 hours) (required)

There is an existing two-year MBA program that can supply elective courses. The MBA program is a lock-step program that offers two courses in fall and spring semesters and one during the summer term. Therefore, MAcc students will have five MBA courses from which to select electives, or they may choose to take MAcc electives.

b. Append course descriptions for all courses (existing and new courses).

Follows c.

c. When describing required or elective courses, list all course prerequisites.

All of the courses in the proposed MAcc program are new graduate classes.

ACCT 7100 Financial Accounting Theory (required)

Prerequisite: ACCT 3202 – Intermediate Financial Accounting II or equivalent course with a grade of “C” or better. A critical review, analysis, and evaluation of current accounting thought relating to the nature, measurement, and reporting of business income and financial position.

ACCT 7220 Advanced Accounting (required)

Prerequisite: A CCT 3202 – Intermediate Financial Accounting II and ACCT 3203 – External Reporting, or equivalent courses, with grades of “C” or better in each course. A study of concepts and techniques related to the preparation of consolidated financial statements and an introduction to partnership accounting.

ACCT 7350 Accounting in a Global Financial Community (elective)

Prerequisite: ACCT 3202 – Intermediate Financial Accounting II and ACCT 3203 – External Reporting, or equivalent courses, with grades of “C” or better in each course. An exploration of international accounting. The course covers technical accounting issues as well as well as other global business topics.

ACCT 7390 Government & Not-For-Profit Accounting (required)

Prerequisite: ACCT 3201 – Intermediate Financial Accounting I or equivalent course with a grade of “C” or better. A study of fund accounting theory and practice. Accounting for governmental entities, educational organizations and other not-for-profit entities are examined.

ACCT 7410 Advanced Accounting Information Systems (required)

Prerequisite: ACCT 4410 – Accounting Information Systems, or equivalent courses, with grades of “C” or better. A critical review of transaction cycles, internal controls, and computer technologies that builds on knowledge developed in the undergraduate AIS course. The advanced course includes modeling and diagramming the transaction cycles with a focus on systems documentation and REA modeling in a database environment. Additional coverage includes the systems development life cycle and current computer technologies.

ACCT 7453 Estate Tax and Planning (elective)

Prerequisite: ACCT 4500 – Individual Income Tax or equivalent course with a grade of “C” or better. A study of methods used to transfer wealth while living and after death in a tax-effective manner. Topics include estate planning, gifting and the use of trusts to achieve wealth transfer in an efficient manner. Students will use electronic databases and other resources to research issues and find alternatives for wealth transfer.

ACCT 7500 Tax Research (elective)

Prerequisite: ACCT 4500 – Individual Income Tax or equivalent course with a grade of “C” or better. A study of methods used for researching Federal tax questions. Topics include tax research methodology, primary sources of law, secondary sources of law, the judicial system, and tax practice. Students will use electronic databases and other resources to research fact patterns and present their findings to the class.

ACCT 7510 Corporate and Partnership Taxation (required)

Prerequisite: ACCT 4500 – Individual Income Tax with a grade of “C” or better. An introduction to the tax aspects of corporations and partnerships. Emphasizes the history, status, and prospects of tax law as it pertains to the corporate and partnership forms of business.

ACCT 7800 Auditing (required)

Prerequisites: ACCT 3202 – Intermediate Financial Accounting II and ACCT 4800 - Auditing or equivalent courses, each with a grade of “C” or better. A study of the concepts and techniques used by the independent accountant in the audit of financial statements within the framework of generally accepted auditing standards.

d. Provide documentation that all courses in the proposed curriculum have met all institutional requirements for approval.

Minutes of Department of Accounting & Finance meetings document that the proposed program has been approved by the department. Minutes of the Langdale College of Business general faculty meeting and Executive Committee meeting records approval by those entities.

e. Append materials available from national accrediting agencies or professional organizations as they relate to curriculum standards for the proposed program.

Information about specialized master’s programs is included below in section 7. **Accreditation**

f. Indicate ways in which the proposed program is consistent with national standards

There are several common characteristics of nationally recognized programs. No program is longer than 12 months and the programs provided enough classes to allow students to meet the 30 semester credit hour accounting course and 150 semester hour CPA licensure requirements.

The content of the programs is varied, but similar in the basic structure. All programs require a core of accounting courses including auditing (assurance services), financial accounting, information systems, and various tax courses. Often there are electives in fraud/forensics, finance, communication, and ethics depending on the size of the faculty.

The VSU program incorporates these requirements. However, the VSU MAcc program requires more accounting hours than most programs and does not have as many non-accounting electives. The additional required accounting courses will better prepare the students for the CPA exam.

g. If internships or field experiences are required as part of the program, provide information documenting internship availability as well as how students will be assigned and supervised.

No internships are required for the new program.

h. Indicate the adequacy of core offerings to support the new program.

The core curriculum of the proposed MAcc includes the following courses:

- Government & Not-for-Profit Accounting (GNP Accounting) (3 hours) (required)
- Advanced Accounting (Adv. Accounting) (3 hours) (required)
- Corporate & Partnership Taxation (Corp & P/S Tax) (3 hours) (required)
- Advanced Auditing (Adv. Audit) (3 hours) (required)
- Advanced Accounting Information Systems (Adv. AIS) (3 hours) (required)
- Financial Accounting Theory (Accounting Theory) (3 hours) (required)

These core courses cover all the basic areas of accounting.

The VSU Department of Accounting & Finance has a full undergraduate curriculum in place to provide foundation for the proposed MAcc program. The undergraduate curriculum includes:

Required Accounting Core.....18 hours
ACCT 3201 Intermediate Financial Accounting I (3 hours),
ACCT 3202 Intermediate Financial Accounting II (3 hours),
ACCT 3400 Cost Accounting (3 hours),
ACCT 4410 Accounting Information Systems (3 hours),
ACCT 4500 Individual Income Tax (3 hours),
ACCT 4800 Auditing (3 hours).

2. Admissions criteria:

The proposed MAcc program will have an automatic acceptance for students with a high Graduate Management Admission Test (GMAT) score and GPA, and an application cutoff date for other applicants. Automatic acceptance will allow high quality students to be notified immediately of their acceptance so they don't apply at another school. The cutoff date will allow a pool of applicants to be evaluated for admission. This pool will be ranked by admission score (see below) and then the highest ranking candidates will be admitted to the program. The admission formula is stated below:

- Undergraduate (GPA X 200) + GMAT score must be equal to or greater than 950.
- Automatic acceptance for applicants with a GPA and GMAT formula score equal to or greater than 1100.

While there is no minimum GPA or GMAT score there is a minimum admission score of 950. After the automatic acceptance of applicants with a combined GPA and GMAT score of 1100, the remaining candidates will be ranked. To maintain program viability, we have a guideline of 25 candidates in the program. This will result in the lowest ranking candidates being denied admission.

3. Availability of assistantships:

The VSU Graduate School has an assistantship program. MAcc students will need to apply through the Graduate School since no Langdale College of Business assistantships are currently available.

4. Student Learning Outcomes and other outcomes of the proposed program:

The Master of Accountancy is a specialized graduate degree that prepares its graduates for careers in public accounting.

The program integrates accounting knowledge within the broader context of the other functional areas of business. The MAcc program develops its students' critical thinking and problem-solving, oral and written communications, and technology skills.

The accounting faculty has identified four learning outcomes for students in the proposed program:

EDUCATIONAL OUTCOMES:

Upon completing of this program, students should be able to:

- (1) demonstrate an advanced understanding of accounting for business transactions (MAcc #1),
- (2) demonstrate critical thinking and problem solving skills (MAcc #2),
- (3) effectively communicate orally and in writing (MAcc #3),
- (4) use computerized resources available in the accounting profession (MAcc #4).

5. Administration of the program:

- a. Indicate where the program will be housed within the academic units of the institution

The proposed MAcc program will be within the Department of Accounting & Finance of the Langdale College of Business Administration.

b. Describe the administration of the program inclusive of coordination and responsibility.

The Department of Accounting & Finance Department Head will serve as the Director of the MAcc program. The Department Head has adequate secretarial support and no hiring is needed.

6. Waiver to Degree-Credit Hour (if applicable): If the program exceeds the maximum credit hour requirement for associate degrees, then provide an explanation supporting the increase in hours.

Not applicable.

7. Accreditation: Describe disciplinary accreditation requirements associated with the program (if applicable).

Both the undergraduate and graduate programs within the Langdale College of Business are accredited by AACSB International. The following is taken from the home page of AACSB International.

“AACSB International accreditation represents the highest standard of achievement for business schools, worldwide. Institutions that earn accreditation confirm their commitment to quality and continuous improvement through a rigorous and comprehensive peer review. AACSB International accreditation is the hallmark of excellence in management education.

AACSB International accreditation assures stakeholders that business schools:

- Manage resources to achieve a vibrant and relevant mission.
- Advance business and management knowledge through faculty scholarship.
- Provide high-caliber teaching of quality and current curricula.
- Cultivate meaningful interaction between students and a qualified faculty.
- Produce graduates who have achieved specified learning goals.”

The Langdale College of Business sends annual reports to AACSB International and will be up for reaffirmation of accreditation in 2012.

There are no specific accreditation requirements for a MAcc program that are different from graduate programs in general. The existing MBA program was reviewed and reaffirmed for accreditation during the last accreditation review/visit. Specialized masters programs have two standards imposed by AACSB:

Standard 19: Master’s level degree in specialized programs: Knowledge and Skills. Participation

in a master's level program presupposes the base of general knowledge and skills appropriate to an undergraduate degree and is at a more advanced level.

Master's level students in specialized degree programs demonstrate knowledge of theories, models, and tools relevant to their specialty field. They are able to apply appropriate specialized theories, models, and tools to solve concrete business and managerial problems. Adapting expectations to the school's mission and cultural circumstances, the school specifies learning goals and demonstrates achievement of learning goals in each specialized master's degree program.

Standard 20: The master's level degree programs must provide sufficient time, content coverage, student effort, and student-faculty interaction to assure that the learning goals are accomplished.

General standards for the college also apply. Those applicable to the MAcc program are faculty sufficiency, faculty qualifications, and assurance of learning (educational outcomes assessment).

8. Projected enrollment for the program.

The main target population will be the current undergraduate accounting majors at Valdosta State University. The current Valdosta State University accounting major population is 60% female and 40% male; 68% White, 25% Black, and 7% Asian or Hispanic. We will seek to mirror that population in the graduate program.

In spring 2007, the accounting program students formed a Beta Alpha Psi petitioning chapter. Beta Alpha Psi is a nationally recognized accounting and finance honorary society founded in 1919. October 2008, a national officer visited campus and spoke with students, faculty, and administrators of the accounting program. In November, the VSU faculty advisor was notified that the petition has been approved and formal initiation of the chapter will take place in February 2009. Students in this honorary society have been very vocal in their support of a MAcc program. They will form the core group of students who intend to enroll. Beta Alpha Psi has 25 active students. The actual number of students for the first semester of the MAcc program is expected to be between 14 to 18 students.

9. Faculty

- a. Provide an inventory of faculty directly involved with the administration of the program. For each faculty member, provide the following information:

Faculty Name	Rank	Highest Degree	Degrees Earned	Academic Discipline	Current Workload
Caster, Arthur B.	Professor	Ph D	Ph D, The University of Georgia, 1988 MAcc, The University of Georgia, 1981 BA, Swarthmore College, 1973	Accounting	3/3
Elson, Raymond J.	Associate Professor	DBA	DBA, University of Sarasota, 2001 MBA, Long Island University, 1996 BBA, Pace University, 1984	Accounting	3/3
Gupta, Sanjay	Professor	Ph D	Ph D, University of Central Florida, 1997 MBA, Georgia Southern University, 1993 BCom, Calcutta University, 1985	Accounting	3/3
Holland, Michael L.	Professor	Ph D	Ph D, University of Georgia, 1977 MAcc, University of Georgia, 1969 BS, Auburn University, 1967	Accounting	3/3
Marshall, Leisa L.	Professor	DBA	DBA, Mississippi State University, 1993 MPA, Mississippi State University, 1988 BSBA, Southeast Missouri State University, 1983	Accounting	3/3
Seat, Donald L.	Professor	DBA	DBA, University of Kentucky, 1980 MBA, University of Kentucky, 1973 BBA, Morehead State University, 1970	Accounting	3/3
Swanson, Nancy J.	Assistant Professor	Ph D	Ph D, Mississippi State University, 2007 MAcc, University of Mississippi, 1994 BS, Harding University, 1978	Accounting	3/3
Weld, Leonard	Professor	Ph D	Ph D, Texas A & M University, 1989 MBA, Texas State University, 1983 BA, University of Oklahoma, 1969	Accounting	2/1

Explanation of how workload will be impacted by the new program:

Faculty will continue to teach three classes each long semester. Three undergraduate elective classes will be deactivated.

Expected responsibilities in the program: Faculty will teach their normal 3/3 load. Using mega-sections of Principles of Accounting I & II will free faculty to teach the graduate classes.

Total Number of Faculty: 8 See Appendix A for faculty vitae.

b. If it will be necessary to add faculty in order to begin the program, give the desired qualifications of the persons to be added, with a timetable for adding new faculty and plan for funding new positions.

No new faculty will be needed to begin the program.

10. Fiscal, Facilities, Enrollment Impact, and Estimated Budget

a. Provide a narrative that explains how current institutional resources will be expended specifically for this program. Provide a narrative that explains how the institution will fiscally support the establishment of the new program through the redirection of new resources. Indicate whether the institution will submit a request for new funds as part of its budget request. The narrative also needs to explain the basis of the institution's projections with regard to anticipated EFT, head count student enrollment, estimated expenditures, and projected revenues.

The current faculty will teach the MAcc classes. Three undergraduate classes will be deactivated and replaced by graduate classes. Faculty who taught these undergraduate classes will now be free to teach the graduate classes. Using mega-sections of Principles of Accounting I & II will free up faculty sections. Faculty who are not teaching in the MAcc program for the semester will teach these larger sections of Accounting Principles I & II.

The VSU Graduate School has committed to provided graduate teaching assistants to help support the mega-sections of Principles of Accounting. This will keep faculty from being overburdened by routine classroom administration.

A vast amount of library resources are available online through the Galileo system of the university system. A ProQuest search for accounting returned 24,935 documents. A Lexis/Nexis search limited the citations to 1,000. An EBSCO Host search return 53,604 documents. The VSU library also provides access to the CCH Tax Research Network. While written volumes are important, the most relevant information will come from searchable online databases and research networks. No major library resources will be needed for the MAcc program. Faculty may identify a serial publication that needs to be added to the library holdings.

No new funds will be requested to support the MAcc program.

The student enrollment projections were explained in item 8. **Projected enrollment for the program.**

VSU tuition income estimates are based on 12 hours during the fall and spring semesters and six hours during the summer session. Fall 2008 tuition was used for the estimates. Fees for all students include Health fee, Activity Center fee, Athletics fee, Transportation fee, Technology fee, and Access Card fee.

	First Year FY	Second Year FY	Third Year FY	Fourth Year FY
I. ENROLLMENT PROJECTIONS				
Student Majors	15	20	25	25
Shifted from other programs				
New to the institution	1	1	1	1
Total Majors	16	21	26	26
Course Sections Satisfying Program Requirements				
Previously existing		8	8	8
New	8	0	0	0
Total Program Course Sections	8	8	8	8
Credit Hours Generated by Those Courses				
Existing enrollments				
New enrollments	120	160	200	200
Total Credit Hours	120	160	200	200
DEGREES AWARDED				
	<i>Year 2</i>	<i>Year 3</i>	<i>Year 4</i>	<i>Year 5</i>
	18	23	23	25
II. EXPENDITURES				
	EFT Dollars	EFT Dollars	EFT Dollars	EFT Dollars
Personnel – reassigned or existing positions				
Faculty				
Part-time Faculty				
Graduate Assistants				
Administrators				
Support Staff				
Fringe Benefits				
Other Personnel Costs				
Total Existing Personnel Costs	0	0	0	0

EXPENDITURES (Continued)				
Personnel – new positions				
Faculty				
Part-time Faculty				
Graduate Assistants				
Administrators				
Support Staff				
Fringe Benefits				
Other personnel costs				
Total New Personnel Costs	0	0	0	0

Start-up Costs (one-time expenses)				
Library/learning resources				
Equipment				
Other				
Physical Facilities: construction or major renovation				
Total One-time Costs	0	0	0	0
Operating Costs (recurring costs – base budget)				
Supplies/Expenses	50	50	50	50
Travel				
Equipment				
Library/learning resources	500	100	0	0
Other				
Total Recurring Costs	550	150	50	50
GRAND TOTAL COSTS	550	150	50	50
III. REVENUE SOURCES				
Source of Funds				
Reallocation of existing funds				
New student workload				
New Tuition	64,811	84,681	104,551	104,551
Federal funds				
Other grants				
Student fees	22,320	29,295	36,270	36,270
Other				
New state allocation requested for budget hearing				
Nature of Funds				
Base budget				
One-time funds				
GRAND TOTAL REVENUES	87,131	113,976	140,821	140,821

11. Facilities Information for New Academic Programs

Proposed Location for the Program: Pound Hall – VSU North Campus Langdale College of Business

Floor area required for the program (gross and net square feet): _____

Type of spaces required:

- No. of classrooms _____
- No. of labs _____
- No. of offices _____
- Other spaces _____

Place an "X" beside the appropriate selection:

 X Existing facility will be used as is (Area s.f.):

_____ Existing facility will require modification (Area s.f.):

Projected renovation cost:
Estimated relocation cost:
Total funding required:
Source of Funding:

_____ Construction of new facilities will be required (Area s.f.):

Estimated construction cost:
Estimated total project cost:
Proposed source of funding:

List any infrastructure impacts that the program will have (i.e., parking, power, HVAC, etc.) and indicated estimated cost and source of funding.

Other comments:

Note: A system Facilities Project Manager may contact you with further questions separate from the review of the new academic program.

Appendix A

Faculty Vitae

VITA

Arthur B. Caster
Professor, Accounting and Finance

Education

Ph D, The University of Georgia, Athens, Georgia, Accounting. (1988).
MAcc, The University of Georgia, Athens, Georgia, Accounting. (1981).
BA, Swarthmore College, Swarthmore, Pennsylvania, Psychology. (1973).

Certifications

"Certified Public Accountant (Georgia)". (1990 - Present).

Academic Experience

Faculty Positions

Valdosta State University
Professor of Accounting and Finance. (2005 - Present).
Valdosta State University
Associate Professor of Accounting and Finance. (1991 - 2005).
Valdosta State University
Assistant Professor of Accounting and Finance. (1985 - 1991).

Administrative Assignments

College. (January 2007 - Present).

Professional Interests

Research interests

Accounting education, financial reporting

Teaching areas

Financial reporting

Teaching

Undergraduate Courses Taught

Principles of Accounting I
Intermediate Accounting I
External Reporting
Advanced Accounting
Accounting Internship

Graduate Courses Taught

Managerial Accounting

Intellectual Contributions

Articles Published in Peer-Reviewed Journals

- Causseaux, W. K., Caster, A. B. (2007). Is the tone set at the top? A review of the literature relating corporate behavior to characteristics of the board of directors. *Corporate Ownership and Control*, 4(4), 151-159. www.virtusinterpress.org/journals-coc-published-issues-full.html
- Caster, A. B., Elson, R. J., Weld, L. G. (2006). Is Diluted EPS Becoming More Art Than Fact?. *CPA Journal*, 76(9), 26-29.
- Bergevin, P. M., Caster, A. B., Weld, L. G. (2005). Some Pension Loopholes Close While Others Remain Open. *Today's CPA*, 32(5), 40-43.
- Caster, A. B., Bergevin, P. M. (2004). Cash Flows and Cookie Jars. *Journal of Accounting and Finance Research*, 12(5), 132-138.

Articles Submitted and Under Review

- Causseaux, W. K., Caster, A. B. Audit committee research: An updated and expanded review of the literature. *Advances in Accounting, Finance, and Economics*.

Presentations

- Causseaux, W. K., Caster, A. B., "Audit Committee Research, An Update and Extension", 2007 Annual Meeting of the Association of Accounting, Finance and Economics, New Orleans, LA. (December 14, 2007).
- Bergevin, P. M., Caster, A. B., Elson, R. J., "Alternative Measurement Implications for Defined Benefit Pension Plans", 2005 Annual Meeting of the American Academy of Accounting and Finance, St. Pete Beach, Florida. (December 2005).

Other Intellectual Contributions

- Caster, A. B., "Introduction to WebCT", Best Practices in Teaching Seminar, Langdale College of Business Administration, VSU. (February 2007).

Professional Practice Activities

Consulting

- Alday, Wright, and Giles, PC, Valdosta, GA. For Profit Organization. Advised CPA firm regarding procedures for consolidating several variable interest entities in a client's financial statements.. (May 2008).

Service Activities

University Service Activities

Beta Gamma Sigma National Business Honor Society, Student Org Advisor (Professional Org). (August 2006 - Present).
VSU Faculty Senate, Senator. (August 2004 - Present).
Academic Committee of the VSU Faculty Senate, Committee Member. (August 2003 - Present).
Faculty Senate Nominating Committee, Committee Member. (October 2008 - December 2008).
Faculty/Community Service Database Task Force, Committee Member. (2004).
VSU Task Force on Faculty Workload, Committee Member. (2003 - 2004).
University Advancement Committee, Committee Member. (2002 - 2004).

Langdale College Service Activities

Promotion and Tenure Review Committee, Committee Member. (November 2007 - Present).
Digital Measures Campus Administrator. (January 2007 - Present).
Langdale College Leadership Team, Committee Member. (August 2003 - Present).
Attended Initiation Ceremony for Mu Zeta Chapter of Beta Alpha Psi. (February 6, 2009).
Attended VSU Commencement. (May 3, 2008).
Attended Langdale College Honors Banquet. (April 25, 2008).
Assisted with revisions to the Langdale College Faculty Handbook. (February 2008 - March 2008).
Attended VSU Commencement in Fall 2007 (even though I had officially been excused) in order to assist in implementing the "Gather Under the Banner at Commencement" project. (December 2007).
Guided the acquisition and implementation of COMPUSTAT. (2007).
Attended LCOBA Fall Semester "Taking Care of Business" picnic and faculty/student social. (2007).
Made presentations to BUSA 2000 classes on behalf of Beta Gamma Sigma (Spring and Fall semesters). (2007).
Sedona Database Administrator. (July 2004 - July 2007).
Recommendations for graduate study, Student Placement. (2006).
Who's Who in American Colleges and Universities, Student Placement. (2006).
Langdale College Strategic Planning Task Force, Committee Member. (August 2003 - July 2006).
AASCB Accreditation Task Force, Committee Member. (2004).

Department Service Activities

Library Liaison for the Department of Accounting and Finance. (July 2007 - Present).
Coordinator for Intermediate Accounting Courses. (1997 - Present).

Professional Service

Advances in Accounting, Finance and Economics, Editor, Journal Editor. (2007 - Present).

Faculty Development Activities

Technology training

Technology Training, "Training session on the CAPP (Curriculum, Advising, and Program Planning) module in BANNER.", Valdosta, Georgia. (2006).
Technology Training, San Francisco, California. (2005).
Technology Training, Valdosta, Georgia. (2004).

Other development activities

Workshop, "Microsoft Office 2007", VSU, Valdosta, Georgia. (2007).
Online Seminar, "Designing Assignments for Critical Thinking in Accounting", Valdosta, Georgia. (2006).
Online Seminar, "Moving Forward with the Computerized CPA Exam", Valdosta, Georgia. (2006).

Workshop, "Chapter officers workshop", Beta Gamma Sigma, Tampa, Florida. (2006).
Workshop, "Introduction to podcasting and uses of podcasting in higher education.", AAA, Washington, District of Columbia. (2006).
Workshop, "Using Respondus to develop exams and quizzes for WebCT.", VSU, Valdosta, Georgia. (2006).
Other Professional Development, Las Vegas, Nevada. (2004).

Honors and Awards

Honors and Awards

VSU Award for Excellence in Advising, Valdosta State University, Other, University. (August 2008).
Quality Research Award, Langdale College of Business Administration, Scholarship/Research. (2007).
Finalist -- Teacher of the Year, Langdale College of Business Administration, Teaching. (2006).
Quality Research Award, Langdale College of Business Administration, Scholarship/Research. (2006).
Quality Research Award, Langdale College of Business Administration, Scholarship/Research. (2005).
Quality Research Award, Langdale College of Business Administration, Scholarship/Research. (2004).

Grants, Contracts and Sponsored Research

Caster, A. B., Grant, "Steele Summer Grant", Langdale College of Business, VSU, Valdosta State University, \$8,000.00, Funded. (May 1, 2008 - July 31, 2008).
Caster, A. B., Grant, "Faculty Development Grant", VSU, Valdosta State University, \$500.00, Funded. (2005).

Memberships

Academy of Accounting, Finance, and Economics, AAFE, National. (2007 - Present).
Beta Gamma Sigma International Business Honor Society, BGS. (2005 - Present).
American Institute of Certified Public Accountants, AICPA. (1988 - Present).
Georgia Society of CPAs, GSCPA. (1988 - Present).
American Accounting Association, AAA. (1985 - Present).
The National Honor Society of Phi Kappa Phi, Phi Kappa Phi. (1981 - Present).
Beta Alpha Psi, the Honors Organization for Financial Information Professionals. (1979 - Present).

VITA

Raymond J. Elson
Associate Professor, Accounting and Finance

Education

DBA, University of Sarasota, Sarasota, FL, Information Systems. (2001).
MBA, Long Island University, Brooklyn, NY, Finance. (1996).
BBA, Pace University, New York, NY, Public Accounting. (1984).

Certifications

"Certified Financial Services Auditor".
"Certified Fraud Examiner".
"Certified Internal Controls Auditor (CICA)".
"Certified Public Accountant", Georgia, New York.

Academic Experience

Relevant Professional Experience

Professional, AXA Equitable, Vice President - Internal Audit. (1992 - 2003).
Professional, American International Group, Senior Auditor. (1990 - 1992).
Professional, Coopers and Lybrand (now PricewaterhouseCoopers), Senior Associate. (1988 - 1990).
Professional, Shearson Lehman Brothers (now part of Citigroup), Senior Auditor. (1986 - 1987).

Teaching

Undergraduate Courses Taught

Principles of Accounting II
Internal Auditing
Not-For-Profit Accounting
Accounting Information Systems
Auditing
Accounting Internship

Intellectual Contributions

Articles Published in Peer-Reviewed Journals

Elson, R. J., O'Callaghan, S., Walker, J. P. (2008). Fiscal Oversight and Financial Management Issues in Religious Organizations: What an Accountant Should Consider Before Volunteering. *Today's CPA*, 30-35.
Elson, R. J., Weld, L. G. (2008). Taxation of Private Equity Firms: Good Tax Policy or Just Income Redistribution by Congress?. *Taxes - The Tax Magazine*, 86(9), 35-40.
O'Callaghan, S., Elson, R. J., Walker, J. P., Rao, A. (2008). The Five Minute Ethics Exercise: A simple and effective approach to incorporating ethical discussions into an accounting course. *Accounting Instructors' Report*.

- Elson, R. J., Lynn, M. (2008). The Impact and Effect of the Sarbanes Oxley Act on Internal Audit Departments: Chief Audit Executives' Perspectives. *Academy of Accounting and Financial Studies Journal*, 12(1), 59-65.
- Elson, R. J., O'Callaghan, S., Alleyne, B., Bernal, S., Walker, J. P. (2007). An Innovative Approach for Integrating the Sarbanes Oxley Act into the Undergraduate Business Curriculum. *Academy of Educational Leadership Journal*, 11(3), 59-66.
- Elson, R. J., Weld, L. G. (2007). Carried Interest: What Is It and How Should It Be Taxed?. *CPA Journal*, 77(11), 46-49.
- Elson, R. J., O'Callaghan, S., Walker, J. P. (2007). Corporate Governance in Religious Organizations: A study of Current Practices in the Local Church. *Academy of Accounting and Financial Studies Journal*, 11(1), 121-130.
- Holland, M. L., Weld, L. G., Elson, R. J. (2007). Proposed Legislation for Publicly Traded Partnerships, Part 1. *Strategic Finance Magazine*, 89(4), 11,12.
- Holland, M. L., Weld, L. G., Elson, R. J. (2007). Proposed Legislation for Publicly Traded Partnerships, Part 2. *Strategic Finance Magazine*, 89(5), 9,10.
- O'Callaghan, S., Walker, J. P., Elson, R. J. (2007). Teaching Auditing Students about Internal Controls from an Internal Audit Perspective. *Accounting Instructors' Report*.
- Elson, R. J., LeClerc, R. (2006). Customer Information: Protecting the Organization's Most Critical Asset from Misappropriation and Identity Theft. *Journal of Information Privacy and Security*, 2(1), 3-15.
- Caster, A. B., Elson, R. J., Weld, L. G. (2006). Is Diluted EPS Becoming More Art Than Fact?. *CPA Journal*, 76(9), 26-29.
- Elson, R. J., Holland, P. G. (2006). The National Cancer Society: Corporate Governance in a Nonprofit Organization. *Journal of the International Academy for Case Studies*, 12(1), 127-135.
- Gupta, S., Elson, R. J., Ostapski, S. A. (2006). The Puzzle Game: A Novel Approach to Teaching Accounting. *Accounting Instructors' Report*, 27, 1-5.
- Elson, R. J., LeClerc, R. (2005). Security and Privacy Concerns in the Data Warehouse Environment. *The Business Intelligence Journal*, 10(3), 51-56.

Articles Accepted for Publication

- Elson, R. J., Dinkins, C. Financial Oversight and Accountability in Local Government - Should Provisions of the Sarbanes-Oxley Act of 2002 Apply to Local Governments. *To appear in Academy of Accounting and Financial Studies Journal*.
- Elson, R. J., O'Callaghan, S., Walker, J. P. Lexington County Day School: Where were the Internal Controls? A Case Study. *To appear in Journal of Business Cases*.

Articles Submitted and Under Review

- Elson, R. J., O'Callaghan, S., Walker, J. P. Using Laughter as a pedagogic tool to add fun and increase students' interest in learning accounting. *Accounting Instructors' Report*.
- Williams, J., Elson, R. J. The Challenges and Opportunities of Incorporating Accounting Ethics into the Accounting Curriculum. *Journal of Legal, Ethical and Regulatory Issues*.

Presentations

- Elson, R. J., Gupta, S., "Feedback - An Important Ingredient in the Student Learning Process. (Effective Learning Forum)", American Accounting Association, New York, NY. (August 2009).
- Elson, R. J., "Help students visualize how computers and/or electronics devices affect internal control by assigning a written paper project in the audit course. (Effective Learning Forum)", American Accounting Association (AAA), New York, NY. (August 5, 2009).
- Elson, R. J., "Use role play to involve students in a 45 minute complete audit to provide a foundation for future details of the audit course", American Accounting Association (AAA), New York, NY. (August 5, 2009).

- Williams, J., Elson, R. J., "Incorporating Ethics into the Accounting Curriculum: A Proposed Course", Hawaii International Conference on Business, Honolulu, Hi. (June 2009).
- Williams, J., Elson, R. J., "Improving Ethical Education in the Accounting Program: A Conceptual Course", Allied Academies International Conference, New Orleans, La. (April 10, 2009). Published in the proceedings.
- Elson, R. J., O'Callaghan, S., Walker, J. P., "Lexington Day School: Where were the Internal Controls? A Case Study", Academy of Business Disciplines, Ft Myers Beach, Fl. (November 7, 2008).
- Elson, R. J., O'Callaghan, S., Walker, J., "Comedy 101 – A simple way to use laughter to increase students' interest in accounting", American Accounting Association (AAA), Anaheim, Ca. (August 4, 2008).
- Elson, R. J., O'Callaghan, S., Walker, J., "Comedy 101 – A simple way to use laughter to increase students' interest in accounting", Mid Atlantic American Accounting Association, American Accounting Association, Philadelphia, Pa. (April 26, 2008).
- Elson, R. J., Weld, L. G., "Taxation of Private Equity Firms: Good Tax Policy or Just Income Redistribution by Congress", Business, Society and Government Section, MBAA International Conference, Chicago, Illinois. (March 2008).
- Gupta, S., Elson, R. J., "Tips for Improving Organization and Presentation Clarity in the Classroom", American Accounting Association (AAA), Chicago, IL. (August 2007).
- O'Callaghan, S., Walker, J. P., Rao, A., Elson, R. J., "Are Not-For-Profits Created Equal? (Effective Learning Forum)", American Accounting Association, Chicago, Illinois. (August 2007).
- O'Callaghan, S., Walker, J. P., Elson, R. J., Rao, A., "The 5 Minute Ethics Workout (Effective Learning Forum)", American Accounting Association, Chicago, Illinois. (August 2007).
- Gupta, S., Elson, R. J., Ostapski, S. A., "The Puzzle Game: A Novel Approach to Teaching Accounting", South Eastern American Accounting Association (SEAAA), Atlanta, GA. (May 2007). Published in the proceedings.
- Elson, R. J., O'Callaghan, S., Alleyne, B., Bernal, S., Walker, J. P., "An Innovative Approach for Integrating the Sarbanes Oxley Act into the Undergraduate Business Curriculum", Allied Academies International Conference, Reno, Nevada. (October 2006).
- Elson, R. J., Lynn, M., "The Impact and Effect of the Sarbanes Oxley Act on Internal Audit Departments: Chief Audit Executives' Perspectives", Allied Academies International Conference, Reno, Nevada. (October 2006).
- Walker, J. P., Elson, R. J., O'Callaghan, S., "Using Teams to Role Play and Videotape the Results of a Comprehensive Governmental Accounting Case to Enhance Learning (Effective Learning Forum)", American Accounting Association, Washington, District of Columbia. (August 2006).
- O'Callaghan, S., Walker, J. P., Elson, R. J., "Teaching Auditing Students about Internal Controls from an Internal Audit Perspective", Ohio Regional Meeting of the American Accounting Association, Cleveland, Ohio. (May 2006).
- Elson, R. J., O'Callaghan, S., Walker, J. P., "Corporate Governance in Religious Organizations: A study of Current Practices in the Local Church", Allied Academies International Conference, New Orleans, Louisiana. (April 2006).
- O'Callaghan, S., Walker, J. P., Elson, R. J., "Teaching Auditing Students about Internal Controls from an Internal Audit Perspective", Southeastern Regional Meeting of the American Accounting Association, Knoxville, Tennessee. (April 2006).
- Elson, R. J., O'Callaghan, S., Walker, J.P., "Teaching Students about Internal Controls from an Internal Audit Perspective", Southeastern Regional Meeting of the American Accounting Association, Knoxville, Tennessee. (April 2006).
- Gupta, S., Elson, R. J., "Using Feedback As Part of a Continuous Communication Loop To Enhance Student Learning (Effective Learning Forum)", Southeastern Regional Meeting of the American Accounting Association, Knoxville, Tennessee. (April 2006).
- Elson, R. J., "SOX ... It's Not Something We Wear ... It's What We Teach", Best Practices in Teaching Seminar, Langdale College of Business, VSU. (February 2006).
- Gupta, S., Elson, R. J., "Using Feedback As Part of a Continuous Communication Loop To Enhance Student Learning", Best Practices in Teaching Seminar, VSU Langdale College, Valdosta, Georgia. (February 2006).

- Bergevin, P. M., Caster, A. B., Elson, R. J., "Alternative Measurement Implications for Defined Benefit Pension Plans", 2005 Annual Meeting of the American Academy of Accounting and Finance, St. Pete Beach, Florida. (December 2005).
- Elson, R. J., LeClerc, R., "Customer Information: Protecting the Organization's Most Critical Asset from Misappropriation and Identity Theft", Conference on Emerging Issues in Business and Technology, Myrtle Beach, South Carolina. (November 2005). Published in the proceedings.
- Elson, R. J., "Incorporating SOX 404 and Audit Simulation in an Undergraduate Auditing Course (Effective Learning Forum)", American Accounting Association, San Francisco, California. (August 2005).
- Gupta, S., Elson, R. J., Ostapski, S. A., "Principles of Management Accounting: THE PUZZLE GAME", American Accounting Association, San Francisco, California. (August 2005).
- Elson, R. J., Lynn, M., "The Evolving Role of Internal Audit in a post-Sarbanes Oxley Environment", Insurance Internal Audit Group, Newport, Rhode Island. (May 2005).
- Elson, R. J., Bernard, P., "An exploratory study on the role of critical success factors in the development and implementation of the data warehouse or data mart", Mid-Atlantic Regional Meeting of the American Accounting Association, Philadelphia, Pennsylvania. (March 2005). Published in the proceedings.
- Elson, R. J., Holland, P. G., "The President is AWOL", Society of Case Research, Chicago, Illinois. (March 2005). Published in the proceedings.
- Elson, R. J., "Effective Governance Policies for Religious Organizations, primarily Churches", American Academy of Accounting and Finance, New Orleans, Louisiana. (December 2004).
- Elson, R. J., LeClerc, R., "Security and Privacy Concerns in the Data Warehouse Environment", American Academy of Accounting and Finance, New Orleans, Louisiana. (December 2004). Published in the proceedings.

Other Intellectual Contributions

- Elson, R. J., Gupta, S., Marshall, L. L., Ostapski, S. A. (2007). *The Puzzle Game for Financial & Managerial Accounting*. Boston, MA: Houghton Mifflin.
- Elson, R. J., Gupta, S., "Tips for Improving Organization and Presentation Clarity in the Classroom", Best Practices in Teaching Seminar, VSU Langdale College's Best Practices in Teaching Seminar, Valdosta, Georgia. (February 2007).
- title. (2006).

Service Activities

University Service Activities

- University Assessment Committee (UAC), Committee Member. (May 2008 - Present).
- Academic, Committee Member. (September 2006 - Present).
- Environmental Issues Committee, Committee Member. (September 2005 - May 2006).
- Minority and Diversity Issues Committee, Committee Member. (2004).

Langdale College Service Activities

- AOL, Committee Chair. (August 2008 - Present).
- Knowledge AOL Task Force, Committee Chair. (August 2007 - Present).
- Beta Alpha Psi, Faculty Advisor. (December 2006 - Present).
- Best Practices in Teaching Seminar, Committee Chair. (September 2006 - February 2007).
- Best Practices in Teaching Seminar, Committee Member. (2005).

Department Service Activities

Internal Audit Education Partnership, Committee Member. (December 2006 - Present).
Accounting Principles Luncheon, Committee Chair. (March 2005 - Present).
Accounting Principles Luncheon, Committee Member. (March 2004).

Regional Service

Georgia Society of CPAs - Valdosta Chapter, Committee Member. (September 2005 - Present).
Georgia Society of CPAs/Governmental Accounting and Auditing Conference, Guest Speaker, Atlanta, GA. (December 2007).
Georgia Society of CPAs/Bridge to Success, Guest Speaker, Valdosta, GA. (October 2007).
Georgia Society of CPAs/College2Career, Attendee, Meeting, Atlanta, GA. (May 2007).
Pace University - Lubin Alumni Association Board, Committee Member. (2002 - 2005).

Professional Service

Houghton Mifflin Company, Member of the Managerial Accounting Focus Group, Chicago, IL. (August 2007).
Allied Academics, Conference-Related, New Orleans, Louisiana. (2006).
American Accounting Association MidAtlantic Regional Meeting, Conference-Related, Philadelphia, Pennsylvania. (2005).
Journal of Theoretical Accounting Research, Reviewer, Ad Hoc Reviewer. (2005).
American Association of Accounting and Finance Annual Meeting, Conference-Related, New Orleans, Louisiana. (2004).

Faculty Development Activities

Other development activities

Seminar, "Managerial Accounting Symposium", McGraw Hill, Asheville, NC. (October 30, 2008 - November 1, 2008).

Honors and Awards

Honors and Awards

Best Case Award, 2008 Academy of Business Disciplines, Scholarship/Research, National. (November 7, 2008).
Quality Research Award, Valdosta State University Langdale College of Business, Scholarship/Research, College. (April 2008).
Rea and Lillian Steele Teaching Award, Valdosta State University Langdale College of Business, Teaching, College. (April 2008).
Award for Excellence in Teaching, Valdosta State University, Teaching. (2007).
Outstanding Educator of the Year Award, Georgia Society of Certified Public Accountants, Service, Professional, State. (2007).
Quality Research Award, Valdosta State University Langdale College of Business, Scholarship/Research, College. (April 2007).
Rea and Lillian Steele Teaching Award, Valdosta State University Langdale College of Business, Teaching. (April 2007).
Outstanding Educator of the Year Award, Georgia Society of Certified Public Accountants, Service, Professional, State. (2006).
Quality Research Award, Valdosta State University's Langdale College of Business, Scholarship/Research, College. (2006).
Valdosta State University, Other, University. (2006).

Rea and Lillian Steele Teaching Award, Valdosta State University's Langdale College of Business,
Teaching, College. (April 2006).
Quality Research Award, Valdosta State University's Langdale College of Business,
Scholarship/Research. (2005).

Memberships

American Accounting Association.
American Institute of Certified Public Accountants.
Georgia Society of Certified Public Accountants.
The Institute of Internal Auditors.
The Institute of Internal Controls.

VITA

Sanjay Gupta
Professor, Accounting and Finance

Education

Ph D, University of Central Florida, Orlando, FL, Accounting. (1997).
MBA, Georgia Southern University, Statesboro, GA, Business. (1993).
BCom, Calcutta University, Calcutta, India, Business. (1985).

Certifications

"CMA". (1995 - Present).
"CPA". (1995 - Present).

Academic Experience

Professional Interests

Research interests

Managerial, Cost, Quality Issues, & Pedagogy

Teaching areas

Managerial & Cost Accounting

Teaching

Undergraduate Courses Taught

Principles of Accounting II
Personal Finance
Cost Accounting
Accounting Internship

Graduate Courses Taught

Managerial Accounting

Intellectual Contributions

Articles Published in Peer-Reviewed Journals

Gupta, S., Schnake, M. E. A Factor Analysis of Determinants of Career Choices by Accounting Students.
National Accounting Journal (The), 10(1), 1-6.

- Gupta, S., Arya, A. (2007). Perceptions of Efficacy across Course Levels, Course Types, and Location in a Distance Learning Environment. *Accounting Instructors' Report*(Spring 2007), 16 - 28.
- Gupta, S., Elson, R. J., Ostapski, S. A. (2006). The Puzzle Game: A Novel Approach to Teaching Accounting. *Accounting Instructors' Report*, 27, 1-5.
- Gupta, S., Eastman, J. K., Swift, C. O. (2005). Creating an Effective Online Learning Environment: A Shift in the Pedagogical Paradigm. *Academy of Educational Leadership Journal*, 9(3), 79-88.
- Gupta, S., Ostapski, S. A. (2004). Using Cooperative Learning Structures to Enhance Pedagogical Effectiveness in Accounting. *Academy of Educational Leadership Journal*, 8(2)), 73-86.

Articles Accepted for Publication

- Gupta, S., Marshall, L. L. Congruence between Entry-Level Accountants' required Competencies and Accounting Textbooks. *To appear in Academy of Educational Leadership Journal*.

Articles Submitted and Under Review

- Gupta, S., Cunningham, D. J. A Comparison of the Ethics of Business Students: Stated Behavior Versus Actual Behavior. *Journal of Legal, Ethical and Regulatory Issues*.

Presentations

- Elson, R. J., Gupta, S., "Feedback - An Important Ingredient in the Student Learning Process. (Effective Learning Forum)", American Accounting Association, New York, NY. (August 2009).
- Gupta, S., Marshall, L. L., "Congruence Between Entry-Level Accountants' Requires Competencies and Accounting Textbooks", Allied Academies Fall 2008 International Conference, Allied Academies, Reno, NV. (October 2008).
- Gupta, S., Cunningham, D. J., "Understanding the Ethical Behavior of Business Students and the Effects of Demographics on those Choices", Institute of Management Accountants, IMA, Tampa. (June 2008).
- Gupta, S., Elson, R. J., "Tips for Improving Organization and Presentation Clarity in the Classroom", American Accounting Association (AAA), Chicago, IL. (August 2007).
- Gupta, S., Schnake, M. E., "Career Anchors to Recruit and Retain Accounting Professionals", Institute of Management Accountants (IMA), Phoenix, AZ. (June 2007).
- Gupta, S., Elson, R. J., Ostapski, S. A., "The Puzzle Game: A Novel Approach to Teaching Accounting", South Eastern American Accounting Association (SEAAA), Atlanta, GA. (May 2007). Published in the proceedings.
- Gupta, S., "Improving Corporate Efficiency by Optimizing Quality Allocation", Institute of Management Accountants, Las Vegas, Nevada. (June 2006).
- Gupta, S., Elson, R. J., "Using Feedback as Part of a Continuous Communication Loop to Enhance Student Learning", Southeastern Meeting of the American Accounting Association, Knoxville, Tennessee. (March 2006).
- Gupta, S., Elson, R. J., "Using Feedback As Part of a Continuous Communication Loop To Enhance Student Learning", Best Practices in Teaching Seminar, VSU Langdale College, Valdosta, Georgia. (February 2006).
- Gupta, S., Elson, R. J., Ostapski, S. A., "Principles of Management Accounting: THE PUZZLE GAME", American Accounting Association, San Francisco, California. (August 2005).
- Gupta, S., "Using Emerging Competencies to Improve Accounting Education", Institute of Management Accountants Annual Meeting, Boston, Massachusetts. (June 2005).

Other Intellectual Contributions

- Elson, R. J., Gupta, S., Marshall, L. L., Ostapski, S. A. (2007). *The Puzzle Game for Financial & Managerial Accounting*. Boston, MA: Houghton Mifflin.

- Gupta, S., "Improving the Quality of Undergraduate Accounting Education", Best Practices Teaching Seminar, Best Practices Teaching Seminar, LCOBA. (February 2008).
- Elson, R. J., Gupta, S., "Tips for Improving Organization and Presentation Clarity in the Classroom", Best Practices in Teaching Seminar, VSU Langdale College's Best Practices in Teaching Seminar, Valdosta, Georgia. (February 2007).

Service Activities

University Service Activities

- Student Development Fund Committee, Committee Member, Committee Member. (2007).
- Student Development Fund Committee, Committee Member. (2006).
- Student Development Fund Committee, Committee Member. (2005).
- Student Development Fund Committee, Committee Member. (2004).

Langdale College Service Activities

- WebMBA Orientation, WebMBA dinner with faculty, administrators, and Anhalt students. (March 2008 - Present).
- 3rd annual Best Practices Teaching Seminar, Committee Chair. (February 22, 2008 - Present).
- Leadership Team, Committee Member. (2008 - Present).
- Beta Gamma Sigma Committee, Committee Member. (2006 - Present).
- Faculty Marshall. (2006 - Present).
- Curriculum Committee, Committee Chair. (2005 - Present).
- MBA Assurance of Learning Committee, Committee Member. (2004 - Present).
- Pre-tenure Review Committee, Committee Member. (October 2008).
- LCOBA lecture series, lunch with presenter. (February 2008).
- Assisted Department of Marketing & Economics in recruiting faculty. (February 7, 2008).
- Beta Gamma Sigma Committee, Committee Member. (2007).
- Curriculum Committee, Committee Chair. (2007).
- Faculty Marshall. (2007).
- MBA Assurance of Learning Committee, Committee Member. (2007).
- Assurance of Learning, Technology Task Force, Committee Chair. (2003 - February 2007).
- Beta Gamma Sigma Committee, Committee Member. (2006).
- Beta Gamma Sigma Committee, Committee Member. (2005).
- Deans Search Committee, Faculty Recruiting. (2005).

Regional Service

- Azalea City Walk for Charity. (May 2008).
- Azalea City Walk for Charity. (2007).

Professional Service

- Allied Academies, Editorial Review Board Member, International. (November 2008 - Present).
- Institute of Management Accountants, Session Chair. (October 2008 - Present).

Faculty Development Activities

Professional conferences, seminars, workshops

Conference Attendance, "9th Annual IMA Student Leadership Conference", Institute of Management Accountants (IMA), Jacksonville, FL, USA. (November 2008 - Present).
Conference Attendance, "American Accounting Association annual meeting", AAA, Anaheim, CA, USA. (August 2008 - Present).
Conference Attendance, "Conference on Accounting Education", Houghton-Mifflin, Orlando, FL. (February 2008 - Present).

Honors and Awards

Honors and Awards

Won the Georgia WebMBA Outstanding Faculty of the Year Award, Georgia WebMBA, Teaching, State. (2008).
Won the Rea and Lillian Steele Outstanding Teacher Award, Student Advisory Council, Teaching, College. (2008).
Nominated for the VSU award for Excellence in Teaching, Teaching, University. (February 2008).
Won the Georgia WebMBA Outstanding Faculty of the Year Award, Georgia WebMBA, Teaching, State. (2007).
Won the Rea and Lillian Steele Outstanding Teacher Award, Student Advisory Council, Teaching, College. (2007).
Nominated for the Outstanding Teacher Award, Student Advisory Council, Teaching, College. (2006).
Nominated for the Outstanding Teacher Award, Student Advisory Council, Teaching, College. (2005).
Won the Outstanding Teacher Award, Student Advisory Council, Teaching, College. (2004).

Memberships

AICPA.
Beta Alpha Psi.
Beta Gamma Sigma.
IMA.
Phi Kappa Phi.

VITA

Michael L. Holland
Professor, Accounting and Finance

Education

Ph D, University of Georgia. (1977).
MAcc, University of Georgia. (1969).
BS, Auburn University. (1967).

Academic Experience

Faculty Positions

Valdosta State University
Professor. (1987 - Present).
Georgia State University
Associate Professor. (1980 - 1987).
Louisiana State University
Assistant Professor. (1976 - 1980).

Relevant Professional Experience

Professional, University of Georgia Agriculture Experiment Station, Assistant Comptroller. (1969 - 1970).

Teaching

Undergraduate Courses Taught

Principles of Accounting II
Internal Reporting
Internal Reporting and Analysis
Corporate and Partnership Tax
Corporate and Partnership Taxation

Intellectual Contributions

Articles Published in Peer-Reviewed Journals

Holland, M. L. (2008). BulletProofing Special Allocations. *Entrepreneurial Executive (The)*, 13, 37-45.
Holland, M. L., Weld, L. G., Elson, R. J. (2007). Proposed Legislation for Publicly Traded Partnerships, Part 1. *Strategic Finance Magazine*, 89(4), 11,12.
Holland, M. L., Weld, L. G., Elson, R. J. (2007). Proposed Legislation for Publicly Traded Partnerships, Part 2. *Strategic Finance Magazine*, 89(5), 9,10.

Presentations

- Holland, M. L., "Planning with 401(k) Savings Plans", Allied Academics International Conference, Jacksonville, FL. (2007).
- Holland, M. L., "Bulletproofing Special Allocations", Allied Academies International Conference, Reno, Nevada. (October 2006).
- Holland, M. L., "Making Choices Between Tax-favored Savings Plans and Ways to Fund the Plan", American Academy of Accounting and Finance, St. Pete Beach, Florida. (December 2005).
- Holland, M. L., "Working with Judicially Developed Criteria in Successful Like-Kind Exchanges", American Academy of Accounting and Finance, New Orleans, Louisiana. (December 2004).

Service Activities

University Service Activities

- Faculty Senate Athletic Committee, Committee Member. (2006 - Present).
- Institutional Planning Committee, Committee Member. (2005 - Present).
- President, VSU Credit Union, Other Institutional Service Activities. (2004 - Present).
- VSU Credit Union (VECU) Board of Directors, Other Institutional Service Activities. (1996 - Present).

Langdale College Service Activities

- Assurance of Learning, Law and Ethics Committee, Committee Member. (2007 - Present).
- Ethics Task Force, Committee Member. (2004).

Department Service Activities

- Post Tenure Review Committee, Committee Chair. (September 2007 - October 2007).
- Accounting 2102 Topic Development Committee, Committee Chair. (2004).
- Post-tenure review committee (Department of Accounting), Committee Chair. (2004).

Professional Service

- Valdosta Educators Credit Union, Officer, President/Elect/Past. (2007).

Faculty Development Activities

Professional conferences, seminars, workshops

- Conference Attendance, "Managing Small Credit Unions", Georgia Credit Union Affiliates, Savannah, GA. (May 2007).

Memberships

- Institute of Management Accounting. (2007).

VITA

Leisa L. Marshall
Professor, Accounting and Finance

Education

DBA, Mississippi State University, Starkville, MS, Accounting. (1993).
MPA, Mississippi State University, Starkville, MS, Accounting. (1988).
BSBA, Southeast Missouri State University, Cape Girardeau, MO, Accounting & Finance. (1983).

Certifications

"Certified Management Accountant", Institute of Management Accountants, International. (1998 - Present).
"Certified Public Accountant". (1989 - Present).

Academic Experience

Professional Interests

Research interests

Accounting Education, Standard Setting, Financial, Fraud

Teaching areas

Accounting Information Systems, Financial, Fraud Examination

Teaching

Undergraduate Courses Taught

Principles of Accounting I
Principles of Accounting II
Intro to Fraud Examination
Intermediate Accounting II
Financial Statement Analysis
Accounting Information Systems
Accounting Information Systems
Accounting Internship

Intellectual Contributions

Articles Published in Peer-Reviewed Journals

Plumly, L. W., Marshall, L. L., Eastman, J. K., Iyer, R., Stanley, K. L., Boatwright, J. R. (2008). Developing Entrepreneurial Competencies: A Student Business. *Journal of Entrepreneurship Education*, 11, 17 - 28.

- Marshall, L. L. (2007). Measuring Assurance of Learning at the Degree Program and Academic Major Levels. *Journal of Education For Business*, 83(2), 101-109.
- Marshall, L. L., Roland, K. P. (2007). Measuring Finance Majors' Communications' Abilities Using The Assurance Of Learning (AOL) Processes Deemed Best Practices By The Association to Advance Collegiate Schools of Business (AACSB). *Journal of Economics and Finance Education*, 6(2), 1-8.
- Marshall, L. L., Plumly, L. W., Iyer, R., Fadil, P. (2005). Bridging the Gap: A Business Start-Up Experience. *Journal for Advancement of Marketing Education*, 6, 28-42.

Articles Accepted for Publication

- Gupta, S., Marshall, L. L. Congruence between Entry-Level Accountants' required Competencies and Accounting Textbooks. *To appear in Academy of Educational Leadership Journal*.

Articles Submitted and Under Review

- Swanson, N. J., Marshall, L. L. Goodwill Impairment and Earnings Management. *CPA Journal*.

Presentations

- Gupta, S., Marshall, L. L., "Congruence Between Entry-Level Accountants' Requires Competencies and Accounting Textbooks", Allied Academies Fall 2008 International Conference, Allied Academies, Reno, NV. (October 2008).
- Plumly, W., Marshall, L. L., Eastman, J., Iyer, R., Stanley, K., "Developing Entrepreneurial Competencies: A Student Organization Business", Allied Academies International Conference, Houston, Texas. (October 2006).
- Plumly, L. W., Marshall, L. L., Eastman, J. K., Iyer, R., Stanley, K. L., Boatwright, J. R., "Developing Entrepreneurial Competencies: A Student Organization Business", Allied Academies International Conference, Reno, Nevada. (October 2006). Published in the proceedings.
- Causseaux, W. K., Marshall, L. L., Wiseman, T. R., "Require pictures of the board of directors?", Diversity Section American Accounting Association, Atlanta, Georgia. (October 2006).
- Marshall, L. L., Roland, K. P., "Assurance of Learning (AOL) with Purpose: Finance Majors' Communications Abilities", Academy of Economics and Finance, Houston, Texas. (February 2006).
- Marshall, L. L., "Writing Apprehension among Accounting Seniors", Academy of Business Disciplines, Ft. Myers Beach, FL. (November 2005).

Other Intellectual Contributions

- Elson, R. J., Gupta, S., Marshall, L. L., Ostapski, S. A. (2007). *The Puzzle Game for Financial & Managerial Accounting*. Boston, MA: Houghton Mifflin.

Professional Practice Activities

Consulting

- SmithBarnas and Associates, Inc.. Academic Institution. Advised with the application of spreadsheet functions related to a SmithBarnas and Associates, Inc. project. December 2006.. (2006).
- SmithBarnas and Associates, Inc.. Academic Institution. Reader and member of the SmithBarnas and Associates, Inc. focus group that evaluated and offered advice regarding their business plan. March 2006.. (2006).

Service Activities

University Service Activities

Student Activities Committee, Committee Member. (2005 - 2008).
Faculty Marshal, Other Institutional Service Activities. (2004 - 2008).
University Faculty Senate, Senator. (2003 - 2005).
Search Committee - LCOBA Dean, Committee Member. (2004).
Student Activities Committee, Committee Chair. (2004).
Student Activities Committee, Other Institutional Service Activities. (2004).

Langdale College Service Activities

Major in International Business Committee, Committee Chair. (September 24, 2008 - Present).
LCOBA Internal Auditing Certificate Program, Committee Chair. (January 2006 - Present).
LCOBA Knowledge AOL, Committee Member. (2007 - 2008).
Pre-tenure Review Committee - Marketing & Econ, Committee Member. (2007).
LCOBA Promotion and Tenure Committee, Committee Chair. (2006 - 2007).
LCOBA Knowledge AOL, Committee Chair. (2005 - 2007).

Department Service Activities

AOL Subcommittee Knowledge Committee, Committee Chair. (2005 - 2008).
MAcc Program Development, I spear-headed the efforts of a "unofficial" committee. (March 2008 - November 2008).
Brunswick Chapter of Georgia Society of CPAs, Speaker. (May 2008).
IRS Adrian Project, Committee Chair. (June 2007 - March 2008).

Professional Service

American Accounting Association National Meeting, Reviewer, Conference Paper. (2007).
Journal of Business Disciplines, Reviewer, Journal Article. (2005 - 2007).
American Accounting Association national meeting, Reviewer, Conference Paper. (2006).
Academy of Business Disciplines, Conference-Related. (2005).
American Accounting Association, Reviewer, Conference Paper. (2005).
McGraw-Hill Publishing, Reviewer, Textbook. (2005).
McGraw-Hill, Reviewer, Textbook. (2004).
McGraw-Hill, Reviewer, Textbook. (2004).

Faculty Development Activities

Other development activities

Other Professional Development, Baton Rouge, Louisiana. (2006).

Memberships

AAA.
AICPA.
IMA.
MSCPA.

VITA

Donald L. Seat
Professor, Accounting and Finance

Education

DBA, UNIVERSITY OF KENTUCKY, LEXINGTON, KY, ACCOUNTING AND TAX. (1980).
MBA, UNIVERSITY OF KENTUCKY, LEXINGTON, KY, MANAGEMENT/ORG BEHAVIOR. (1973).
BBA, MOREHEAD STATE UNIVERSITY, MOREHEAD, KY, ACCOUNTING. (1970).

Certifications

"Certified in Financial Forensics (CFF)", AICPA, National. (November 30, 2008 - Present).
"CPA". (1976 - Present).

Academic Experience

Faculty Positions

VALDOSTA STATE UNIVERSITY
PROFESSOR OF ACCOUNTING. (1993 - Present).
VALDOSTA STATE UNIVERSITY
PROFESSOR AND HEAD-DEPT OF ACCOUNTING & FINANCE. (1985 - 1993).
AUSTIN PEAY STATE UNIVERSITY
PROFESSOR OF ACCOUNTING. (1984 - 1985).
FREED-HARDEMAN UNIVERSITY
ACCOUNTING COORDINATOR. (1982 - 1984).
EASTERN KENTUCKY UNIVERSITY
ASSOCIATE PROFESSOR OF ACCOUNTING. (1980 - 1982).
APPALACHIAN STATE UNIVERSITY
ASSOCIATE PROFESSOR OF ACCOUNTING. (1979 - 1980).
UNIVERSITY OF KENTUCKY
TEACHING ASSISTANT. (1977 - 1979).
INDIANA STATE UNIVERSITY
ASSISTANT PROFESSOR OF ACCOUNTING. (1975 - 1977).
MOREHEAD STATE UNIVERSITY
INSTRUCTOR OF ACCOUNTING. (1973 - 1975).

Relevant Professional Experience

Professional, ASHLAND OIL, INC, ACCOUNTANT/MANAGER. (1970 - 1972).

Professional Interests

Research interests
TAX AND FORENSICS

Teaching areas
TAX AND FORENSICS

Teaching

Undergraduate Courses Taught

Principles of Accounting I
Forensic Accounting
Individual Income Tax
Accounting Internship
Directed Study in Accounting

Intellectual Contributions

Articles Published in Peer-Reviewed Journals

Seat, D. L., Weld, L. G. (2008). Inventory or Capital Asset? New Safe Harbor Rules. *Taxes - The Tax Magazine*, 86(4), 63-67.
Seat, D. L., Weld, L. G. (2008). Tax Planning With Capital Gains and Losses. *Strategic Finance*(December, 2008), 8-10 and 18.

Other Intellectual Contributions

Seat, D. L. (2006). *Actax (tax software) and Account Exact (accounting software), 2006 updates.*
Seat, D. L. (2005). *Tax Exact, Accounting Exact (updates).*
Seat, D. L., Patel, V. (2004). *Account Exact -- Complete Accounting Package.*
Seat, D. L., Patel, V. (2004). *Client Exact -- Software for Client Level.*
Seat, D. L., Patel, V. (2004). *Tax Exact Online -- Online Tax Prep and E-File System.*
Seat, D. L., Patel, V. (2004). *Tax Exact Professional -- Desktop Pro Tax Program.*

Professional Practice Activities

Consulting

various, local and national. For Profit Organization. BUSINESS VALUATION, ESTATE PLANNING AND COMPLIANCE, GENERAL CPA PRACTICE.. (2001 - 2008).
PROFESSIONAL PRACTICE. Academic Institution. BUSINESS VALUATIONS FOR SEVERAL CASES; EXPERT WITNESS IN FOUR CASES (INCLUDING WORKING FOR NANCY THURMOND--WIDOW OF SENATOR STROM THURMOND); PREPARED APPROXIMATELY 150 TAX RETURNS FOR FULL RANGE OF CLIENTS INCLUDING POVERTY LEVEL TO MULTI-MILLIONAIRES. ALSO PREPARED NUMEROUS CORPORATE TAX RETURNS, ESTATE TAX RETURNS, GIFT TAX AND FIDUCIARY RETURNS.. (2006).
BUSINESS VALUATION. PERFORMED SEVERAL BUSINESS AND PERSONAL (DIVORCE RELATED) VALUATIONS.. (2005).
CPA PRACTICE. PREPARED MORE THAN 100 TAX RETURNS FOR INDIVIDUALS RANGING FROM SIMPLE TO HIGHLY COMPLEX MULTI-MILLION DOLLAR RETURNS FOR PAY. PREPARED SEVERAL CORPORATE TAX RETURNS FOR COMPANIES IN GEORGIA, FLORIDA, TEXAS AND MISSOURI. PROVIDED TAX ADVICE FOR WILLS AND OTHER ESTATE PLANNING IN SEVERAL STATES.. (2005).
EXPERT WITNESS. SERVED AS ADVISER FOR SEVERAL COURT CASES. WILL TESTIFY AS EXPERT WITNESS ON AT LEAST ONE OF THESE CASES NEXT YEAR.. (2005).
BUSINESS VALUATION. VALUED TWO BUSINESSES--ONE IN TENNESSEE AND ONE IN MISSOURI.. (2004).

CPA PRACTICE. CONSULTANT FOR TAX, ESTATE, SMALL BUSINESS AND FORENSCS. (2004).
EXPERT WITNESS. ANALYSIS, TESTIMONY AND NEGOTIATING WITH THE ATTORNEY
GENERAL'S OFFICE REGARDING CLIENT RESTITUTION (SAVED CLIENT OVER \$3 MILLION)..
(2004).

Service Activities

University Service Activities

PRESIDENT'S AD HOC COMMITTEE ON FACULTY EVALUATION, Committee Member. (2006 - 2007).
Other. (2006).
Other. (2006).
ACADEMIC COMMITTEE, Committee Member. (2005).
FACULTY AFFAIRS COMMITTEE, Committee Member. (2005).
FACULTY EVALUATION TASK FORCE, Committee Member. (2005).
TAX PREPARATION (PRO BONO) FOR STUDENTS, Other Institutional Service Activities. (2005).
INTERNATIONAL STUDENT TAX SEMINAR, Other Institutional Service Activities. (2004).
ACADEMIC COMMITTEE, Committee Member. (2001 - 2004).
FACULTY AFFAIRS COMMITTEE, Committee Member. (2001 - 2004).
TAX PREPARATION (PRO BONO) FOR STUDENTS, Other Institutional Service Activities. (2001 -
2004).

Langdale College Service Activities

COBA TEAMWORK COMMITTEE, Committee Member. (2005 - Present).
COBA CURRICULUM COMMITTEE, Committee Member. (2004 - Present).
START UP BUSINESSES, Faculty Mentor. (2004).

Department Service Activities

AD HOC COMMITTEE FOR INTERNAL AUDIT, Committee Member. (2007 - Present).
POST TENURE REVIEW, Committee Member. (2007).

Regional Service

PREPARE PRO BONO TAX RETURNS, Other Community Service Activities. (2005 - 2008).
AICPA ON CAMPUS CHAMPION, Committee Member. (2006).
COLLEGE, Committee Member. (2006).
MENTORING, Other Community Service Activities. (2006).
RED CROSS, Other Community Service Activities. (2006).
HURRICANE KATRINA, Other Community Service Activities. (2005).
RED CROSS, Other Community Service Activities. (2004).
VOLUNTEER TAXPAYER ASSISTANCE, Other Community Service Activities. (2001 - 2004).

Professional Service

ACTO, Board of Directors of a Company, VALDOSTA, GA, USA, Local. (2007 - Present).
AICPA ON CAMPUS CHAMPION FOR STUDENT AFFILIATES, Committee Member, National. (2001 -
Present).
ROGERS & CO, INC, Board of Directors of a Company, ST LOUIS, MO, USA, International. (1995 -
Present).
AICPA ON-CAMPUS CHAMPION FOR STUDENT AFFILIATES, Committee Member. (2001 - 2004).

Memberships

BETA ALPHA PSI.
BETA GAMMA SIGMA.
AICPA, National. (1976 - Present).

VITA

Nancy J. Swanson
Assistant Professor, Accounting and Finance

Education

Ph D, Mississippi State University, Starkville, MS, Business Administration. (2007).
MAcc, University of Mississippi, University, MS, Accounting. (1994).
BS, Harding University, Searcy, AR, Accounting. (1978).

Certifications

"Certified Public Accountant", Louisiana State Board of Public Accountancy, State. (April 9, 2002 - Present).
"Certified Public Accountant", MS State Board of Public Accountancy, State. (April 22, 1988 - Present).

Academic Experience

Faculty Positions

Mississippi State University
Instructor. (August 2006 - August 2007).

Teaching

Undergraduate Courses Taught

Principles of Accounting I
Intermediate Accounting II

Intellectual Contributions

Articles Submitted and Under Review

Swanson, N. J., Marshall, L. L. Goodwill Impairment and Earnings Management. *CPA Journal*.
Burney, L. L., Swanson, N. J. The Relationship Between Balanced Scorecard Characteristics and Managers' Job Satisfaction. *Journal of Managerial Issues*.

Presentations

Swanson, N. J., "The New Guidelines for Goodwill Impairment: Just Another Tool for Earnings Management", Southeastern Regional American Accounting Association Conference, Southeast American Accounting Association. (April 2005).

Service Activities

Department Service Activities

Beta Alpha Psi, Attendee, Meeting. (January 2008 - December 2008).
University Contributions. (October 11, 2008 - November 20, 2008).

Professional Service

South Georgia Certified Public Accountants Society, Attendee, Meeting, Valdosta, GA, USA, Regional.
(April 2008 - December 2008).

Faculty Development Activities

Professional conferences, seminars, workshops

Conference Attendance, "2008 Annual Meeting and Consortium", American Accounting Association, San Diego, CA, USA. (August 3, 2008 - August 6, 2008).

Honors and Awards

Honors and Awards

Membership, Beta Gamma Sigma, Other, International. (April 4, 2008).

Grants, Contracts and Sponsored Research

Swanson, N. J., Grant, "2008 Rea and Lillian Steele Summer Grant", Langdale College of Business Administration, Valdosta State University, Funded. (May 15, 2008 - December 5, 2008).

VITA

Leonard G. Weld
Professor, Accounting and Finance

Education

Ph D, Texas A & M University, College Station, Texas, Accounting. (1989).
MBA, Texas State University, San Marcos, Texas, Business. (1983).
BA, University of Oklahoma, Norman, Oklahoma, History. (1969).

Academic Experience

Faculty Positions

Valdosta State University
Department Head and Professor of Accounting. (2002 - Present).
Troy State University
E.H. Sherman Professor of Accountancy. (2001).
Troy State University
Department Chair and E.H. Sherman Professor of Accountancy. (1999 - 2000).
The University of Texas at Tyler
Department Chair and Associate Professor of Accounting. (1995 - 1998).
Auburn University
Assistant Professor of Accounting. (1988 - 1995).
Southwest Texas State University
Lecturer. (1984 - 1988).

Administrative Assignments

Department Chairperson, Department. (July 1, 2002 - Present).

Relevant Professional Experience

Professional, Holtman Allen & Company, C.P.A.s. (1984).
Professional, Church's Fried Chicken, District Manager. (1979 - 1981).
Professional, Ralston Purina, Restaurant Division, Manager. (1973 - 1979).

Professional Interests

Research interests

Tax, Financial

Teaching areas

Tax, Financial

Teaching

Undergraduate Courses Taught

Principles of Accounting I
Intermediate Accounting II
Individual Income Tax
Accounting Internship

Intellectual Contributions

Articles Published in Peer-Reviewed Journals

- Seat, D. L., Weld, L. G. (2008). Inventory or Capital Asset? New Safe Harbor Rules. *Taxes - The Tax Magazine*, 86(4), 63-67.
- Seat, D. L., Weld, L. G. (2008). Tax Planning With Capital Gains and Losses. *Strategic Finance*(December, 2008), 8-10 and 18.
- Elson, R. J., Weld, L. G. (2008). Taxation of Private Equity Firms: Good Tax Policy or Just Income Redistribution by Congress?. *Taxes - The Tax Magazine*, 86(9), 35-40.
- Elson, R. J., Weld, L. G. (2007). Carried Interest: What Is It and How Should It Be Taxed?. *CPA Journal*, 77(11), 46-49.
- Reisenwitz, T., Skinner, L., Weld, L. (2007). Employee Retirement Education Programs: An Important Part of Corporate Social Responsibility. *Journal of Business Leadership*, 2(2), 300-308.
- Weld, L. G., Price, C. E. (2007). Going, Going, Gone: The Hybrid Vehicle Tax Credit. *Strategic Finance Magazine*, 84(2), 9, 10.
- Weld, L. G. (2007). Proposed Legislation for Publicly Traded Partnership, Part 2. *Strategic Finance Magazine*, 89(5), 9,10.
- Holland, M. L., Weld, L. G., Elson, R. J. (2007). Proposed Legislation for Publicly Traded Partnerships, Part 1. *Strategic Finance Magazine*, 89(4), 11,12.
- Holland, M. L., Weld, L. G., Elson, R. J. (2007). Proposed Legislation for Publicly Traded Partnerships, Part 2. *Strategic Finance Magazine*, 89(5), 9,10.
- Price, C. E., Weld, L. G. (2007). What Qualifies As A Deductible Theft Loss?. *Taxes - The Tax Magazine*, 85(1), 25-28.
- Caster, A. B., Elson, R. J., Weld, L. G. (2006). Is Diluted EPS Becoming More Art Than Fact?. *CPA Journal*, 76(9), 26-29.
- Price, C. E., Weld, L. G. (2005). Lottery Proceeds: Ordinary or Capital Gains?. *Strategic Finance*, 87(4), 19, 20.
- Price, C. E., Weld, L. G. (2005). Revenue Ruling Supplies New Guidance on Treatment of Environmental Clean Up Costs. *CPA Journal*, 75(1), 44, 45.
- Bergevin, P. M., Caster, A. B., Weld, L. G. (2005). Some Pension Loopholes Close While Others Remain Open. *Today's CPA*, 32(5), 40-43.
- Weld, L. G., Bergevin, P. M., Magrath, L. (2004). Anatomy of a Financial Fraud - A Forensic Examination of HealthSouth. *CPA Journal*, LXXIV(10), 44-49.
- Weld, L. G., McClung, K. (2004). Home-Based Business Deductions Are Not Always Legal. *CPA Journal*, LXXIV(9), 46-47.
- Weld, L. G., McClung, K. (2004). Treasury Issues Taxpayer-Friendly Regulations on Exclusion of Gain on the Sale of a Personal Residence. *Real Estate Taxation*, 108-112.

Presentations

Elson, R. J., Weld, L. G., "Taxation of Private Equity Firms: Good Tax Policy or Just Income Redistribution by Congress", Business, Society and Government Section, MBAA International Conference, Chicago, Illinois. (March 2008).

Reisenwitz, T. H., Weld, L. G., Skinner, L., "Employee Retirement Planning Education Programs: An Important Part of Corporate Social Responsibility", Business and Leadership Symposium, Hays, Kansas. (September 2006).
Reisenwitz, T. H., Weld, L. G., Skinner, L., "Employee Retirement Education Programs: An Important Part of Corporate Social Responsibility", MBAA International, Chicago, Illinois. (March 2006).

Service Activities

Langdale College Service Activities

AOL Communication Committee, Committee Member. (January 1, 2007 - Present).
Executive Committee, Committee Member. (July 1, 2002 - Present).
Leadership Committee, Committee Member. (July 1, 2002 - Present).

Regional Service

GA Society of CPAs - Coastal GA Chapter, Guest Speaker. (2006).
GA Society of CPAs - Coastal GA Chapter, Guest Speaker. (2004).
Annual GA Society of CPAs - Valdosta Chapter, Guest Speaker. (2002 - 2004).

Professional Service

Journal of Forensic Accounting, Board of Advisors of a Company. (2006 - 2007).
GA Society of CPAs, Coordinate scholarship awards.. (January 1, 2005 - December 31, 2007).
Strategic Finance - Tax Section, Reviewer, Ad Hoc Reviewer. (2005 - 2007).
McGraw Hill/Irwin, Reviewer, Textbook. (2006).
McGraw-Hill/Irwin, Reviewer, Textbook. (2005).

Faculty Development Activities

Professional conferences, seminars, workshops

Conference Attendance, "For the first time in a long time, the department was not recruiting. That allowed me to attend several sessions at the meeting. I'll keep better records for next year, but I did attend a couple of Teaching & Curriculum sessions and some Financial Accounting & Reporting sessions. One of the sessions specifically dealt with private equity firms, which is a topic that Dr. Elson and I are exploiting for several articles.", American Accounting Association, Chicago, IL, USA. (August 5, 2007 - August 8, 2007).
Conference Attendance, "I like this conference because it offers a variety of disciplines. Last year I attended Accounting and Business, Society & Government sessions. The previous year I coauthored a paper with Tim Reisenwitz that was presented here. I have a paper accepted for the 2008 meeting.", MBAA International, Chicago, IL, USA. (March 29, 2007 - March 31, 2007).

Honors and Awards

Grants, Contracts and Sponsored Research

Weld, L. G., Grant, "Faculty Development Grant", Valdosta State University, \$750.00, Funded.

Memberships

Journal of Forensic Accounting, Member of Editorial Advisory Board. (August 1, 2006 - Present).
Institute of Management Accountants, IMA, Ad hoc reviewer for Strategic Finance Tax section, National.
(August 1, 2003 - Present).
American Accounting Association, AAA, International. (August 1, 1988 - Present).

Appendix B

Letters of Support

Request for Curriculum Change Valdosta State University

Choose area of change:

(Please click grey area below for drop box)

Graduate Curriculum Other Curriculum (Specify):

Current Catalog page number: New program

Proposed effective date for Curriculum Change: January 2010 (Month/Year)

Degree & Program name (e.g., BFA, Art): Master of Accountancy

Present Requirements:

New program.

Proposed Requirements (Underline changes after printing this form):

Core Courses.....	18
ACCT 7100 Financial Accounting Theory.....	3
ACCT 7220 Advanced Accounting	3
ACCT 7390 Government and Not For Profit Accounting.....	3
ACCT 7410 Advanced AIS.....	3
ACCT 7510 Corp and Partnership Tax.....	3
ACCT 7800 Advanced Auditing.....	3
Electives.....	12
ACCT 7350 Accounting in a Global Financial Community.....	3
ACCT 7453 Estate Tax, Trusts & Wealth Transfer.....	3
ACCT 7500 Tax Research.....	3
ACCT 7980 Accounting Internship.....	3
MBA Electives (any MBA 7XXX class).....	12
Total Hours Required for the Degree.....	30

Justification:

Select one or more of the following to indicate why the requested change will be beneficial, giving your justification. Please include and/or append relevant supporting data.

(text boxes are expandable)

- Improving student learning outcomes:
- Adopting current best practice(s) in field:
- Meeting mandates of state/federal/outside accrediting agencies:
- Other: New Master of Accountancy program

Valdosta State University's (VSU) mission is to provide educational service to the South Georgia region. As a regional institution, VSU responds to the educational needs of the 41 southern counties. The proposed Master of Accountancy (MAcc) program aligns with and furthers the mission of VSU by providing an advanced accounting degree to graduates of the baccalaureate program who seek to meet the Georgia State Board of Accountancy 150-credit hour requirement for licensure as a certified public accountant (CPA).

The proposed MAcc program does not alter VSU's mission nor does the proposed program change VSU's strategic plan. The proposal supports both the mission and the strategic plan. The proposed program meets VSU's strategic plan by addressing the Department of Accounting and Finance's Action Plan No. 6, Formulate a workable plan to reactivate the Masters of Accountancy program at VSU.

Plan for Assessing Proposed Change:

The Master of Accountancy is a specialized graduate degree that prepares its graduates for careers in public accounting. It also integrates accounting knowledge within the broader context of the other functional areas of business. Finally, the MAcc program develops its students' critical thinking and problem-solving, oral and written communications, and technology skills.

Educational Outcomes for the MAcc degree:

Upon completing of this degree, students should be able to:

- (1) demonstrate an understanding of the theory and application financial accounting (MAcc #1, Langdale College #5),
- (2) demonstrate the ability to use critical thinking and problem solving skills (MAcc #2, Langdale College #1),
- (3) effectively communicate accounting information orally and in writing (MAcc #3, Langdale College #2),
- (4) apply computer technologies as they relate the accounting profession (MAcc #4, Langdale College #7).

These outcomes will be assessed by using:

- (1) pre-tests and post-tests in fundamental areas of accounting,
- (2) case studies to evaluate critical thinking and problems solving skills,
- (3) oral presentations in class and requiring written reports,
- (4) application based testing of: spreadsheets, accounting databases research skills, and other accounting software.

Approvals:

Department Head: Jim Ward Date: 4/20/09
 Dean(s)/Director(s): [Signature] Date: 4/20/09
 College Exec. Committee: [Signature] Date: 4/20/09
 Grad. Exec. Committee: _____ Date: _____
 Academic Committee: _____ Date: _____

Program offered: Off Campus

If the program is to be offered off campus:

Where will the course be offered?

Does VSU already offer courses at this site? Yes

For VSU's SACS Liaison (Office of Strategic Research and Analysis)

	Yes	No
Does proposed change require notification of a substantive change to SACS? (if no, stop here)	<input type="checkbox"/>	<input type="checkbox"/>
If yes; Has the department proposing the change submitted the required information to you?	<input type="checkbox"/>	<input type="checkbox"/>
Does proposed effective date meet SACS notification requirements?	<input type="checkbox"/>	<input type="checkbox"/>
Has the VPAA been notified?	<input type="checkbox"/>	<input type="checkbox"/>
SACS Liaison: _____ Date: _____		

Request for a New Course
Valdosta State University

Date of Submission: 03/25/2009(mm/dd/yyyy)

Department Initiating Request: Accounting and Finance

Faculty Member Requesting: Dr. Nancy J. Swanson

Proposed New Course Prefix & Number: ACCT 7100

(See Course Description Abbreviations in the Catalog for approved prefixes.)

Proposed New Course Title: ^{FINANCIAL} Accounting Theory
^

Proposed New Course Title Abbreviation: Accounting Theory
(For student transcript, limit to 30 characters and spaces)

Semester/Term/Year to be Effective: Spring 2010

Estimated Frequency of Course Offering: Once annually

Indicate if Course will be: Requirement for Major or Elective Course

*****If this new course is to be included in the curriculum, be sure to initiate a Curriculum Change Form.*****

Total Contact Hours: 3

Lecture Hours: 3

Lab Hours: 0

Credit Hours: 3

Proposed Course Description: (box expands indefinitely)

Prerequisite: To enroll in Acct 7100, students must have completed Acct 3202 with a grade of "C" or better. A critical review, analysis, and evaluation of current accounting thought relating to the nature, measurement, and reporting of business income and financial position.

Justification: *Select one or more of the following to indicate why the requested new course will be beneficial and give justification. Please include or append relevant supporting data.*

(box expands indefinitely)

- Improving student learning outcomes:
- Adopting current best practice(s) in field:
- Meeting mandates of state/federal/outside accrediting agencies:
- Other: This new course will be part of the proposed Master of Accountancy Program.

Plans for assessing proposed course: (box expands indefinitely)

The assessment components will include:

Homework assignments (approximately 15% of the total grading points)

Research and Research Presentation (approximately 25% of the total grading points)

Exams (approximately 60% of the total grading points)

Grading Scale:

A = (90% or more of the grading points); B = (80% to less than 90% of the grading points); C = (70% to less than 80% of the grading points); D = (60% to less than 70% of the grading points); F = (Less than 60% of the grading points)

The graded homework assignments will primarily be related to the standards that establish U.S. Generally Accepted Accounting Principles.

The exams will be a mixture of multiple choice and short-answer essay questions.

*** ATTACH A COURSE SYLLABUS WITH COURSE OUTCOMES/ASSESSMENTS AND GENERAL EDUCATION OUTCOMES/ASSESSMENTS.

Approvals: (Print out for signatures & dates)

Dept. Head(s)	<u>[Signature]</u>	Date	<u>4/20/09</u>
Dean(s)/Director(s)	<u>[Signature]</u>	Date	<u>4/20/09</u>
College Exec. Comm.	<u>[Signature]</u>	Date	<u>4/20/09</u>
Graduate Exec. Comm.	_____	Date	_____
Academic Comm.	_____	Date	_____

Indicate How Course will be Taught: Face to Face

If course is online:

Does proposed new course alter the percentage of the degree program available online? No

As a result of this new course, how much of the program will now be available online? less than 25%

***If more than 25%, notify SACS Liaison and Asst. Director for Distance Learning.**

Valdosta State University
FINANCIAL Accounting Theory - ACCT 7100
Syllabus - Fall 2010

Professor: Dr. Nancy Swanson
Office: 103D Pound Hall, 245-3810
Office Hours: TTH 11:30-12 noon, 2:30-5:00 pm and by appointment
Email: njswanson@valdosta.edu

Required Textbooks: *Accounting Theory*, Ninth Edition, by Richard G. Schroeder, Myrtle W. Clark, and Jack Cathey. *Intermediate Accounting*, 13th Edition, by Keiso, Weygandt, and Warfield. The standards that establish U.S. Generally Accepted Accounting Principles will be central to this class study. Other materials may be assigned during the semester.

Course Description:

Prerequisite: To enroll in Acct 7100, students must have completed Acct 3202 with a grade of "C" or better. A critical review, analysis, and evaluation of current accounting thought relating to the nature, measurement, and reporting of business income and financial position.

Topical Coverage: The following topics will be covered to increase the student's knowledge of issues in accounting theory:

1. Development of Accounting Theory
2. The Conceptual Framework of Accounting
3. International Accounting
4. Income and the Income Statement
5. The Balance Sheet
6. The Statement of Cash Flows
7. Working Capital
8. Property, Plant, and Equipment
9. Investments and Intangibles
10. Long-term Liabilities
11. Stockholders' Equity
12. Accounting for Income Taxes
13. Leases
14. Pensions and Other Postretirement Benefits
15. Accounting for Multiple Entities
16. Financial Reporting Disclosure Requirements
17. Ethical Responsibilities

Educational Outcomes:

Upon completion of this course, the student should be able to:

- demonstrate an understanding of the basic concepts of accounting theory (MAcc #1),
- demonstrate skills necessary to analyze and properly report transactions, including problem-solving as necessary (MAcc #2)
- conduct research, including computerized research, on accounting theory topics (MAcc #4)
- effectively communicate concepts of accounting theory and research results (MAcc #3).

Homework Assignments:

Homework assignments will relate primarily to the standards that establish U.S. Generally Accepted Accounting Principles. These assignments will be correlated with the chapter by chapter coverage of the concepts of accounting theory as presented in the Schroeder, Clark and Cathey textbook.

Research Presentations:

Each student will present to the class, for discussion, research related to one of the topics listed above. Presenters are responsible for generating class discussion – this might require the presenter to ask questions of individual students. Students not presenting are responsible for assisting the presenter in generating class discussion. The presentation and discussion should last approximately 15-20 minutes. Presenters will provide a basic summary (2 page maximum) of the research to the professor and the students.

Exams: All exams must be taken at the scheduled time. There is no formal provision for make up exams. If you cannot take the exam at the scheduled time, this must be discussed with the instructor before the exam date and an alternate time scheduled. Also, the instructor must have written documentation as to the need for an alternate exam schedule. Any missed exam without prior approval will result in the grade of zero.

Evaluation:

Source	Weight
Homework Assignments	15%
Research and Research Presentation	25%
Mid-term Exam	30%
Final Exam	30%
Total	100%

A ≥ 90% B 80 – 89% C 70 – 79% D 60 – 69% F < 60%

Calculators: Cell phones and PDA's may **not** be used for exam purposes. Cell phones must be turned off during class. If a cell phone is used during an exam, the student will receive a zero for that exam.

Office Telephone, Email, and Visits:

- Please feel free to call or email (use Blazenet email).
- Also, feel free to come by the office. If my office hours are not convenient, we can set up a time that will work for both of us.

Academic Integrity: Academic dishonesty including cheating and plagiarism will not be tolerated. The VSU Academic Student Conduct Code states the following:

"The following academic dishonesty violations are not to be considered all-inclusive:

1. No student shall use or attempt to use unauthorized materials or devices to aid in achieving a better grade on a component of a class.
2. No student shall receive or give or attempt to receive or give assistance not authorized by the instructor in the preparation of any essay, laboratory report, examination or other assignment included in any academic course.
3. No student shall take or attempt to take, steal, or otherwise procure in an unauthorized manner any material pertaining to the conduct of a class, including but not limited to tests, examinations, laboratory equipment, and roll books.
4. No student shall sell, give, lend, or otherwise furnish to any unauthorized person material which can be shown to contain the questions or answers to any examinations scheduled to be given at any subsequent date in any course of study offered by the University, without authorization from the University.
5. No student shall engage in plagiarism, which is presenting the words or ideas of another person as if they were the student's own. Essays, term papers, laboratory reports, tests, online writing assignments, and other similar requirements must be the work of the student submitting them."

Students with Disabilities: Students requiring classroom accommodations or modifications because of a documented disability should discuss this need with the instructor at the beginning of the semester. These students also must contact the Access Office for Students with Disabilities and register as a student with special needs (1115 Nevins Hall, 245-2498 or 1348).

Request for a New Course
Valdosta State University

Date of Submission: 03/15/2009(mm/dd/yyyy)

Department Initiating Request: Accounting and Finance

Faculty Member Requesting: Dr. A. Bruce Caster

Proposed New Course Prefix & Number: ACCT 7220

(See Course Description Abbreviations in the Catalog for approved prefixes.)

Proposed New Course Title: Advanced Accounting

Proposed New Course Title Abbreviation: Advanced Accounting

(For student transcript, limit to 30 characters and spaces)

Semester/Term/Year to be Effective: Spring 2010

Estimated Frequency of Course Offering: Once annually

Indicate if Course will be: Requirement for Major or Elective Course

*****If this new course is to be included in the curriculum, be sure to initiate a Curriculum Change Form.*****

Total Contact Hours: 3

Lecture Hours: 3

Lab Hours: 0

Credit Hours: 3

Proposed Course Description: (box expands indefinitely)

Prerequisite: ACCT 3202 and ACCT 3203, or equivalent courses, with grades of "C" or better in each course. A study of concepts and techniques related to the preparation of consolidated financial statements and an introduction to partnership accounting.

Justification: *Select one or more of the following to indicate why the requested new course will be beneficial and give justification. Please include or append relevant supporting data.*

(box expands indefinitely)

- Improving student learning outcomes:
- Adopting current best practice(s) in field:
- Meeting mandates of state/federal/outside accrediting agencies:
- Other: This new course will be part of the proposed Master of Accountancy Program.

Plans for assessing proposed course: (box expands indefinitely)

The assessment components will include:

Homework assignments (approximately 25% of the total grading points)

Exams (approximately 75% of the total grading points)

Grading Scale:

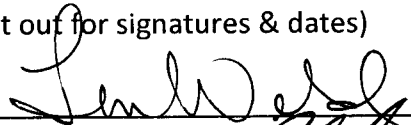
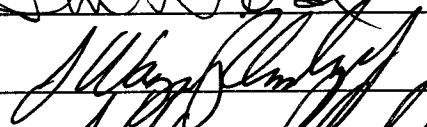

A = (90% or more of the grading points); B = (80% to less than 90% of the grading points); C = (70% to less than 80% of the grading points); D = (60% to less than 70% of the grading points); F = (Less than 60% of the grading points)

The graded homework assignments will primarily be consolidation worksheets prepared using Microsoft Excel.

The exams will be a mixture of multiple choice questions and written-out problems.

*** ATTACH A COURSE SYLLABUS WITH COURSE OUTCOMES/ASSESSMENTS AND GENERAL EDUCATION OUTCOMES/ASSESSMENTS.

Approvals: (Print out for signatures & dates)

Dept. Head(s)		Date	4/20/09
Dean(s)/Director(s)		Date	4/20/09
College Exec. Comm.		Date	4/20/09
Graduate Exec. Comm.	_____	Date	_____
Academic Comm.	_____	Date	_____

Indicate How Course will be Taught: Face to Face

If course is online:

Does proposed new course alter the percentage of the degree program available online? No

As a result of this new course, how much of the program will now be available online? less than 25%

***If more than 25%, notify SACS Liaison and Asst. Director for Distance Learning.**

ACCT 7220

Course Syllabus – Summer 2010

Professor Information:

Name: Dr. A. Bruce Caster
Office: 110 Pound Hall
Telephone: 229.245.3809
E-mail: bcaster@valdosta.edu
Office hours: [to be determined]

Class Meetings

Times: [to be determined]
Location: [to be determined]

Final Exam

Time: [to be determined]
Location: [to be determined]

UNIVERSITY POLICIES

Accommodations Statement

“Valdosta State University complies fully with the requirements of the Americans with Disabilities Act (ADA). If you believe that you are covered under this act, and if you have need for special arrangements to allow you to meet the requirements of this course, please contact the Access Office for Students with Disabilities in Nevins Hall, 245-2498. Also, please discuss this need with the instructor at the time of the first class.”

Student Success Center

“The Student Success Center (SSC) at Valdosta State University is located in Langdale Residence Hall and is available to all students. We provide free professional academic advising, peer tutoring in core curriculum courses, and campus job information in one location. We strongly encourage students to make use of our services.”

Class Attendance

“The University expects that all students shall regularly attend all scheduled class meetings held for instruction or examination. . . . It is recognized that class attendance is essentially a matter between students and their instructors. Instructors must explain their absence policy in the course syllabus. All students are held responsible for knowing the specific attendance requirements as prescribed by their instructors and for the satisfactory make-up work missed by absences. When students are to be absent from class, they should immediately contact the instructor. A student who misses more than 20% of the scheduled classes of a course will be subject to receive a failing grade in the course.”

Course Withdrawal

Any student may withdraw prior to midterm and receive a grade of W. Withdrawal prior to midterm can be accomplished online through BANNER. Students who wish to withdraw after midterm must file a petition for late withdrawal. For additional information about grades of W and WF, refer to the VSU catalog or go to:

<http://www.valdosta.edu/academic/WithdrawalProcess.shtml>.

Grades of I (Incomplete)

Professors can no longer assign grades of Incomplete. A grade of I (Incomplete) may be assigned by the Registrar’s Office in response to an approved request from a student. For further information about VSU’s policy on Incompletes or to obtain a copy of the request form go to:

<http://www.valdosta.edu/academic/RequestforIncomplete.shtml>.

Email Communication

"Uses of non-university email for communication with students regarding university business or educational matters are not acceptable... Faculty may expect that students will read messages sent to their official email addresses, and faculty should use the official email addresses accordingly."

LANGDALE COLLEGE POLICIES

Enrollment Requirements

To enroll in this course, a student must be enrolled in VSU's MBA or MAcc program and must have completed the course prerequisites stated below. Senior-level undergraduate students who have completed the course prerequisites and who have also fulfilled the other requirements stated in the VSU Graduate Catalog (see page 15, "Enrollment by Undergraduates") may request permission to enroll in this course. Permission is not automatic, and enrollment by undergraduates may be limited depending on available space.

Course Prerequisites

To enroll in this course, a student must have completed both ACCT 3202 and ACCT 3203, or equivalent courses, with a grade of "C" or higher in each course.

No Food / No Drinks

Food and drinks (other than water) are not allowed in the classrooms, the auditorium, or anywhere else in the building except the student lounge.

EDUCATIONAL OUTCOMES

Course Overview

This course addresses two different groups of advanced financial reporting issues. First, the course will examine the concepts and the techniques involved in preparing consolidated financial statements. In addition to mastering the working papers and adjustment processes involved in the actual preparation of consolidated financial statements, students will study various theories of consolidation, and they will compare and contrast the methods currently employed by US GAAP with the methods favored by IFRS. Second, the course will introduce students to issues related to financial reporting by partnerships within the context of the Revised Uniform Partnership Act.

Educational Outcomes

This course develops further VSU's General Education Outcomes and the Educational Outcomes of the MAcc program. Specifically, students in this course will:

1. Analyze business activities to determine how information about the effects of those activities should be presented in the financial statements for a consolidated entity (VSU General Education Outcome 7; MAcc Degree Outcome x);
2. Analyze business activities to determine how information about the effects of those activities should be presented in the financial statements for a partnership (VSU General Education Outcome 7; MAcc Degree Outcome x);
3. Utilize appropriate technologies to solve problems in a business environment, including using spreadsheet software to prepare financial statements and using an online course management system to submit various course projects to the professor for grading (VSU General Education Outcome 3; MAcc Degree Outcome x);

4. Demonstrate an understanding of the similarities and differences between U.S. GAAP and International Financial Reporting Standards (IFRS), and demonstrate an awareness of the implications of the impending convergence between U.S. GAAP and IFRS (VSU General Education Outcomes 1, 2, and 7; MAcc Degree Outcome x).

CLASS POLICIES

Textbook

Beams, Anthony, Clement, and Lowensohn, *Advanced Accounting, Tenth Edition*. Copyright 2009. Prentice-Hall. ISBN 13: 978-603397-4

Grading

The course will be graded on a **400-point** scale, based on the following graded assignments:

Assignments being graded	Outcomes being assessed:			Grading Points
	VSU Gen Ed Outcomes	MAcc Outcomes	Course Outcomes	
Hour Exams				
Exam 1 (consolidations, part 1)	1, 2, 7		1, 4	100
Exam 2 (consolidations, part 2)	1, 2, 7		1, 4	100
Exam 3 (partnerships)	1, 2, 7		2	100
Homework Assignments				
Homework assignment 1	1, 2, 3, 7		1, 3, 4	20
Homework assignment 2	1, 2, 3, 7		1, 3, 4	20
Homework assignment 3	1, 2, 3, 7		1, 3, 4	20
Homework assignment 4	1, 2, 3, 7		1, 3, 4	20
Homework assignment 5	1, 2, 3, 7		2, 3	20
Total Grading Points				400

Grades will be assigned according to the following grading scale (percent of total grading points):

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>F</u>
90% or higher	80% to <90%	70% to <80%	60% to <70%	<60%

Course Withdrawals and Grades of Incomplete

Refer to the section on University Policies on the first page.

Attendance

Professors are required to maintain records of class attendance. However, I consider attendance to be the student's responsibility. If a student misses a class for any reason, that student is responsible for finding out what he/she missed.

Missed Exams

Taking the scheduled exams *at the time listed in the syllabus* is part of the grading process in this course. If you are unable to take an exam at the scheduled time, see the professor to make other arrangements. If you miss an exam without making other arrangements, you will receive a grade of **zero** on the missed exam.

Homework

Doing the Homework problems before you come to class is an important part of your class preparation. I expect you to do *all* the homework problems, even the ones that are not being collected and graded.

Email Communications

If you need to contact me when I am not available in my office, email is the preferred method of communication. I regularly check my Blazenet email account in the evenings and on weekends.

I may use email to communicate with the class. Announcements that I make via email are equally as official as announcements that I make verbally in class. You should check your Blazenet email account regularly.

Telephone Communications

My office telephone has an answering machine: If I am not available in my office, you may leave me a voice message. Even though my home telephone is listed in the telephone directory, my home telephone is *only* for my personal, non-business use. Students should not call me at home. **Not ever!**

ASSIGNMENT CALENDAR

Note: Each class meeting lasts for three hours. This assignment calendar divides each class meeting into two blocks of approximately 90 minutes each.

Date	Reading	What we'll do in class today	Homework	Hand in	
Module 1: Accounting for business combinations. Investor accounting and reporting for stock investments. Introduction to Consolidated financial reporting.					
June	10	None	Introductory lecture and in-class exercises providing an overview of issues related to consolidated financial statements.	None	Nothing
	15	Ch. 1	Go over Ch 1 homework Introductory lecture: Ch. 2	To be determined	
	17	Ch. 2	Go over Ch 2 homework Introductory lecture: Ch. 3	To be determined	
	22	Ch. 3	Go over Ch 2 homework Go over Ch 3 homework	To be determined	Ch 2 problem (TBA)
	24		Go over Ch 3 homework Go over Ch 3 homework	To be determined	Ch 3 problem (TBA)
	29	Exam 1	Chapters 1 – 3 Introductory lecture: Ch. 4		
Module 2: Additional issues in consolidated financial reporting. Consolidated reporting of intercompany asset transfers. Theories of consolidation.					
July	1	Ch. 4	Go over Ch 4 homework Go over Ch 4 homework	To be determined	
	6		Go over Ch 4 homework Introductory lecture: Ch. 5	To be determined	Ch 4 problem (TBA)

Date	Reading	What we'll do in class today	Homework	Hand in
8	Ch. 5	Go over Ch 5 homework	To be determined	Ch 5 problem
		Go over Ch 5 homework	To be determined	(TBA)
13		Go over Ch 5 homework	To be determined	
		Introductory lecture: Ch. 11		
15	Ch. 11	Go over Ch 11 homework	To be determined	
		Go over Ch 11 homework	To be determined	
20	Exam 2	Chapters 4 – 6, 11		
		Introductory lecture: Ch. 15		
Module 3: Financial reporting issues related to partnerships.				
22	Ch. 15	Go over Ch 15 homework	To be determined	
		Introductory lecture: Ch. 16		
27	Ch. 16	Go over Ch 15 homework	To be determined	Ch 15 problem
		Go over Ch 16 homework	To be determined	(TBA)
29		Go over Ch 16 homework	To be determined	
		Go over Ch 16 homework	To be determined	
[Date TBA]	Final Exam (Exam 3): Partnerships			

Request for a New Course
Valdosta State University

Date of Submission: 04/03/2009(mm/dd/yyyy)

Department Initiating Request: Accounting and Finance

Faculty Member Requesting: Wanda Causseaux

Proposed New Course Prefix & Number: ACCT 7350

(See Course Description Abbreviations in the Catalog for approved prefixes.)

Proposed New Course Title: Accounting in a Global Financial Community

Proposed New Course Title Abbreviation: International Accounting

(For student transcript, limit to 30 characters and spaces)

Semester/Term/Year to be Effective: Spring 2010

Estimated Frequency of Course Offering: Once annually

Indicate if Course will be: Requirement for Major or Elective Course

*****If this new course is to be included in the curriculum, be sure to initiate a Curriculum Change Form.*****

Total Contact Hours: 3

Lecture Hours: 3

Lab Hours: 0

Credit Hours: 3

Proposed Course Description: (box expands indefinitely)

Prerequisite: ACCT 3202 and ACCT 3203, or equivalent courses, with grades of "C" or better in each course. An exploration of international accounting. The course covers technical accounting issues as well as well as other global business topics.

Justification: *Select one or more of the following to indicate why the requested new course will be beneficial and give justification. Please include or append relevant supporting data.*

(box expands indefinitely)

- Improving student learning outcomes:
- Adopting current best practice(s) in field:
- Meeting mandates of state/federal/outside accrediting agencies:
- Other: This new course will be part of the proposed Master of Accountancy Program.

Plans for assessing proposed course: (box expands indefinitely)

The assessment components will include:

Presentations: One individual and one group approximately 1/3 of the total grading points

Exams : Four total, approximately 2/3 of the total grading points

Grading Scale:

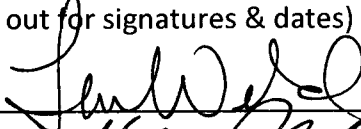
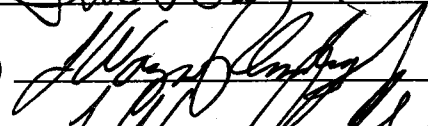
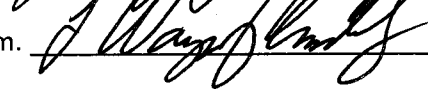
A = (90% or more of the grading points); B = (80% to less than 90% of the grading points); C = (70% to less than 80% of the grading points); D = (60% to less than 70% of the grading points); F = (Less than 60% of the grading points)

The individual presentation will be based on current readings and the group presentation based on comparison of accounting and business issues in two or more countries.

The exams will be a mixture of multiple choice questions and written-out problems.

*** ATTACH A COURSE SYLLABUS WITH COURSE OUTCOMES/ASSESSMENTS AND GENERAL EDUCATION OUTCOMES/ASSESSMENTS.

Approvals: (Print out for signatures & dates)

Dept. Head(s)		Date	4/21/09
Dean(s)/Director(s)		Date	4/20/09
College Exec. Comm.		Date	4/20/09
Graduate Exec. Comm.	_____	Date	_____
Academic Comm.	_____	Date	_____

Indicate How Course will be Taught: Face to Face

If course is online:

Does proposed new course alter the percentage of the degree program available online? No

As a result of this new course, how much of the program will now be available online? less than 25%

***If more than 25%, notify SACS Liaison and Asst. Director for Distance Learning.**

Accounting in a Global Financial Community
ACCT 7350
Semester, 20xx

Section	Room	Meeting time	Final Exam	
ACCT 7350	TBA			

Instructor Information: Wanda Causseaux, wkcausseaux@valdosta.edu
Office: Room 111, Pound Hall, 229-245-4344

Office Hours: *and by appointment*

COURSE DESCRIPTION:

This course is an introduction to international accounting standards as promulgated by the International Accounting Standards Board. In addition to familiarizing the student with the standards, the course will provide the student with a foundation on which to build in a fast changing global business environment. The course is divided into three parts: background, technical issues and current issues.

COURSE OBJECTIVES

By the end of the semester, you should be able to achieve the overall objectives listed below. These objectives serve as the foundation for developing exams in this course. Master of Accountancy objectives are in parentheses.

1. The student will be able to discuss and/or explain the development, needs and challenges in the global economy. (Module 1) (MAcc 1, 2)
2. The student will be able to apply the International Accounting Standards to business transactions. (Module 2-4) (MAcc 1, 2)
3. The student will be able to discuss the current issues in international accounting. (Module 5) MAcc 1, 2, 3, 4)

UNIVERSITY POLICIES

Students with Disabilities

Students requesting classroom accommodations or modifications because a documented disability must contact the Access Office for Students with Disabilities located in room 1115 Nevins Hall. The phone numbers are 245-2498 (voice) and 219-1348 (tty).

Class Attendance

“The University expects that all students shall attend all regularly scheduled class meetings held for instruction or examination... Instructors are required to maintain records of class attendance...”

“...Instructors must explain their absence policy in the course syllabus... When students are compelled for any reason to be absent from class, they should immediately contact the instructor...”

“A student who misses more than 20% of the scheduled classes of a course will be subject to receiving a failing grade in the course.” [VSU *Bulletin*, page 85. Emphasis in original.]

Academic Dishonesty

(from the VSU Student Handbook)

Section I of the Student Code of Conduct, located in the Student Handbook, reads, “To avoid confusion concerning alleged incidents of academic dishonesty, under the normal process, a violation of Appendix A Section I of the Student Code of Conduct is handled academically, i.e. between the student and the professor. The most severe action that may be administered by a professor is a grade of 'F' in that particular course. This is an academic response and not a disciplinary recommendation.

- Plagiarism is prohibited. Themes, essays, term papers, tests, and other similar requirements must be the work of the student submitting them. When direct quotations are used, they must be indicated, and when the ideas of another are incorporated in the paper they must be appropriately acknowledged.”

E-Mail communication

“Uses of non-university email for communication with students regarding university business or educational matters are not acceptable... Faculty may expect that students will read messages sent to their official email addresses, and faculty should use the office email addresses accordingly.”

CLASS POLICIES

Attendance: You are expected to attend all class meetings. If you are absent from class, you are responsible for finding out what you missed.

Tests: If you are unable to take one of the tests at the scheduled time, see the instructor to make other arrangements. If you miss a test without making other arrangements, you will receive a **grade of zero** on the missed test.

Homework: Homework is for your practice. Homework will be not collected. However doing ***all of the assigned homework problems before*** you come to class is a vital part of your class preparation!

- I will come to class prepared and I expect you to do the same.

Classroom rules: No food or drinks, except water are allowed in the classroom. It is not acceptable to bring an open soda and place it on the floor. ***Please do not embarrass yourself or me by violating this rule!*** You will be asked to dispose of any open food or drinks in an appropriate container outside the classroom.

E mail Communications

I use email to communicate with the class. Announcements that I make via e-mail are equally as official as announcements that I make verbally in class. You should check your VSU Blazenet e-mail account regularly.

Please observe the following policies regarding e-mail communications:

- When you send an e-mail to me, put the course and section (e.g., MAcc 7xxx) in the subject line, and be sure to sign your name.
- Use Blazenet **not** WebCT. I do not normally check WebCT e-mail.
- Do not use hotmail, msn or other email accounts. I cannot respond to emails from these accounts.

REQUIRED MATERIALS

- International Accounting, Timothy Douplik & Hector Perera. McGraw-Hill, 2nd edition.
- Additional Materials: IFRS in your Pocket. Available from <http://www.iasplus.com/dttpubs/pubs.htm>
- Current readings from practitioner journals, regulatory bodies, international accounting firms publications and academic journals. (Note: A reading list will be included with the final syllabus).
- Calculator (recommend HP10B) – bring to class everyday – **cell phones are not** allowed as calculator. A grade of zero will be assigned to anyone using a cell phone on a test!
- **PENCILS!!** Your instructor prefers to have all tests and assignments in pencil unless otherwise instructed. Any assignments or tests completed in pen may not be graded.

Grading: Grading will be done on the basis of a 600 point scale, based on the following graded assignments:

Assessment	Points	Percentage
4 tests @ 100 points each from Modules 1-4	400	67%
1 individual presentation (from current readings)	100	16%
1 group presentation Module 5 (Final event)	100	17%
	600	100%

A letter grade of A will be assigned for an average of 90% or higher; B = 80% < 90%; C = 70% < 80%; D = 60% < 70%; F < 60%.

Note: The following modules are designed to be flexible and build a foundation for the accounting professional to perform in an international accounting setting. The specific topics to be covered in each of the modules will be dependent upon the international accounting standard setting and regulatory environment just prior to the course offering. A complete set of daily/weekly assignments would normally be provided in a course syllabus.

Module 1: An introduction to international accounting. This module will familiarize the students with the development of international accounting standards, the financial information needs of multi-national corporations and challenges in the global economy.

Topics may include:

History of international accounting standards setting

Organizations involved in standard setting.

Multi-National Corporations

The global economy

Cultural issues in standard setting

Accounting diversity

Modules 2-4: Technical issues and the International Financial Reporting Standards (IFRS). These modules will focus on the technical accounting issues contained in the IFRS. The students will be able to discuss and apply the standards to business transactions. Topics may include:

Harmonization

Accounting Models

Financial reporting issues

Revenue Recognition

Consolidations and business combinations

Module 5: An introduction to current issues in international accounting. This module will provide a broad background for analysis and consideration of international business issues with a focus on accounting. Topics may include:

Cost Accounting

Taxation

Strategic Planning

Inflation accounting

Currency exchange

Conversion to IFRS

Final Presentation: Groups will present a comparison of accounting issues and regulation for at least two countries. The countries will be chosen from a list provided by the instructor.

Request for a New Course
Valdosta State University

Date of Submission: 03/27/2009(mm/dd/yyyy)

Department Initiating Request: Accounting and Finance

Faculty Member Requesting: Dr. Raymond Elson

Proposed New Course Prefix & Number: ACCT 7390

(See Course Description Abbreviations in the Catalog for approved prefixes.)

Proposed New Course Title: Governmental and Not-For-Profit Accounting

Proposed New Course Title Abbreviation: Governmental and NFP

(For student transcript, limit to 30 characters and spaces)

Semester/Term/Year to be Effective: Summer 2010

Estimated Frequency of Course Offering: Once annually

Indicate if Course will be: Requirement for Major or Elective Course

*****If this new course is to be included in the curriculum, be sure to initiate a Curriculum Change Form.*****

Total Contact Hours: 3

Lecture Hours: 3

Lab Hours: 0

Credit Hours: 3

Proposed Course Description: (box expands indefinitely)

Prerequisite: ACCT 3201 or equivalent course with a grade of "C" or better. The accounting and financial reporting used by state and local governments and not-for-profit (NPO) entities.

Justification: *Select one or more of the following to indicate why the requested new course will be beneficial and give justification. Please include or append relevant supporting data.*

(box expands indefinitely)

- Improving student learning outcomes:
- Adopting current best practice(s) in field:
- Meeting mandates of state/federal/outside accrediting agencies:
- Other: This new course will be part of the proposed Master of Accountancy Program.

Plans for assessing proposed course: (box expands indefinitely)

The assessment components will include:

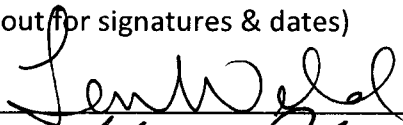
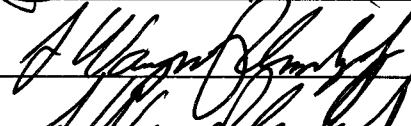
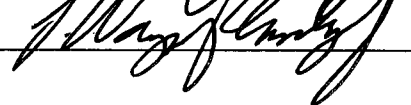
Embedded questions on exams to assess knowledge of government and nonprofit concepts

Completion of accounting transactions and financial statements for a governmental entity - will be used to assess the application of governmental accounting concepts

Case analysis of a nonprofit entity to assess the application of nonprofit accounting concepts

*** ATTACH A COURSE SYLLABUS WITH COURSE OUTCOMES/ASSESSMENTS AND GENERAL EDUCATION OUTCOMES/ASSESSMENTS.

Approvals: (Print out for signatures & dates)

Dept. Head(s) _____		Date _____	<u>4/20/09</u>
Dean(s)/Director(s) _____		Date _____	<u>4/20/09</u>
College Exec. Comm. _____		Date _____	<u>4/20/09</u>
Graduate Exec. Comm. _____		Date _____	
Academic Comm. _____		Date _____	

Indicate How Course will be Taught: Face to Face

If course is online:

Does proposed new course alter the percentage of the degree program available online? No

As a result of this new course, how much of the program will now be available online? less than 25%

***If more than 25%, notify SACS Liaison and Asst. Director for Distance Learning.**

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Langdale College
Department of Accounting & Finance

ACCT 7390 – Government and Not-for-Profit Accounting
Summer 2010

<i>Professor Information</i>		<i>Class Information</i>	
Name:	Dr. Raymond Elson, CPA	Meeting times:	TBD
Office:	227 Pound Hall		
Telephone:	219-1214		
E-mail:	relson@valdosta.edu	Final Exam:	TBD
Webpage:	www.valdosta.edu/~relson		
Office Hours:	TBD		

Course Description:

The accounting and financial reporting used by state and local governments and not-for-profit (NPO) entities. As such, its content is approximately 75% governmental and 25% not for profit. Students planning on working in the public sector or sitting for the CPA examination will benefit from the course.

Prerequisite: ACCT 3201 or equivalent course with a grade of “C” or better..

Required: Accounting for Governmental and Nonprofit Entities (w/ The City of Smithville CD Rom), 15th ed. by Wilson, Reck & Kattelus (ISBN 0-07-337960-9)

GASB Standards (available online)

Accreditation

The programs of the Langdale College of Business are accredited by AACSB International – The Association to Advance Collegiate Schools of Business. Less than one third of the business programs in the United States have achieved this distinction of quality. To maintain our commitment to quality, the Langdale College faculty and administration have identified goals that provide students with the knowledge, skills, and ethical and global awareness needed for successful managerial and professional careers.

Special Services

Students requesting classroom accommodations or modifications because of a documented disability should contact the Access Office for Students with Disabilities located in Room 1115 Nevins Hall. The phone numbers are 245-2498 (voice) and 219-1348 (tty).

Method of Instruction:

The course consists of three phases:

1. Understanding of Course Concepts – This is expected to be achieved via lectures, class discussion and completion of select assignments.

Students are expected to utilize the textbook’s online learning center at www.mhhe.com/wilson15e. The site contains tools designed to help you grasp the course contents and includes end of chapter study

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guides. Completion of the chapter study guides (i.e., multiple choice quizzes) is an integral part of the student's learning experience.

2. *Application of Concepts* – Students will work with a partner (i.e., groups of 2) to prepare the financial records for the *City of Smithville*. This is an important part of the course requirement and you are expected to spend a significant time away from the classroom working on this assignment. The project deliverables and grade distribution is in Appendix B-1. At the end of the semester, you will be asked to evaluate your group member's involvement in the project. The peer evaluation form is in Appendix B-2.

3. *Research* – Students might be assigned mini research projects relating to GASB, and current governmental and nonprofit issues, throughout the semester. These projects will not be graded but the concepts will be used as part of the course discussion.

4. *Case Analysis* – Students will work in small groups (2-3 members) and prepare a formal analysis of a nonprofit entity (The National Cancer Society by Elson and Holland)

Learning Outcomes and Assessments

Students will be able to:

1. Understand the accounting concepts use by state and local governments and be able to differentiate between the various funds and financial reporting. (*VSU Education Objective #7, LCOBA #5, MAcc #1*). This outcome will be assessed through the use of course-embedded questions on examinations.
2. Understand the accounting concepts use by nonprofit entities. (*VSU Education Objective #7, LCOBA #5, MAcc #1*). This outcome will be assessed through the use of course-embedded questions on examinations.
3. Prepare typical transactions and financial reports for a governmental entity (*VSU Education Objective #7, LCOBA #5, MAcc #1*). This outcome will be assessed through the City of Smithville project.
4. Apply concepts of NPO to the analysis of a nonprofit entity (*VSU Education Objective #7, LCOBA #5, MAcc #1*). This outcome will be assessed through the analysis of a nonprofit case.

The detail learning objectives for the course are provided in Appendix A

Instructor Policies

Professionalism

This course is one of the steps that you are taking to enter the work force. In the workplace, there is a level of professionalism that your colleagues will expect from you. This expectation is extended to the classroom. Your professionalism in class means:

- You are ***responsible for meeting the course requirements*** and not the instructor.

- ***Common courtesy*** to your co-workers is essential. Respect includes, but are not limited to:
 - Addressing others with common courtesy.
 - Profanity has no place in a professional environment, and, therefore, has no place in the classroom.
 - Please listen when others talk.
 - Private conversations should be

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moved out of the classroom. Even if you do not want to listen, others around you may be interested in what is happening in the class.

- **Please ensure your cell phone has been turned off.**
- The reading of newspapers, preparing and studying for other classes, sleeping, and other actions in the class show a lack of respect for the instructor and the class.

2. Academic Integrity

Students must accept the responsibility to be honest and to respect ethical standards in meeting their academic assignments and requirements. Integrity in the academic life requires that students demonstrate intellectual and academic achievement independent of all assistance except that authorized by the instructor. The use of an outside source, including electronics sources, in any paper, report or submission for academic credit without the appropriate acknowledgement is plagiarism. It is unethical to present as one's own work the ideas, words or representations of another

without the proper indication of the source. Therefore, it is the student's responsibility to give credit for any quotation, idea or data borrowed from an outside source. Students who fail to meet the responsibility for academic integrity subject themselves to an "F" in the course

3. Mandatory Attendance.

An important part of this course (and your grade) is your active participation in class. Schedule your time far enough in advance so that conflicts that prevent you from being prepared for class, or available to work on group assignments are minimized. Students will be called on to answer questions related to the course concepts. Your voluntary contributions to class discussions are valuable. Therefore, attendance at all classes is mandatory. Notify professor in advance should you not be able to attend a class

4. Assignments

Please read the assigned chapters and attempt the applicable problems and/or exercises prior to class. The due dates for all projects are noted in the course schedule. Late assignments will not be accepted.

Exams and Grading

Students' grades will be based on four exams, a cumulative accounting project and a case analysis.

Exams will be given on the days indicated on the syllabus during the first half of the class period (lasting approximately 1 ½ hours). The format of the exam will be announced in the class meeting before the scheduled exam. If an exam must be missed, and the student is excused by the instructor prior to the exam, a make-up exam will be scheduled at the instructor's discretion. An unexcused absence will result in a grade of zero for that exam.

Grading:	
Four Exams:	
Exam #1	100
Exam #2	100
Exam #3	100
Exam #4	100
Case Analysis	100
City of Smithville Project	<u>280*</u>
	780
A = 90% or higher, B = 80-89%, C = 70-79%, D = 60-69%, F = 59% or less	

* - your grade will be based on your peer evaluations.

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The following schedule is tentative and is subject to change

Session	Chapter/Activity	Assignments
1	Course Introduction City of Smithville (S) Introduced/Group Formation Chapter 1: Financial Reporting for Governmental and Not-for-Profit Entities	Ex 1-2, 1-3
2	Chapter 2: Principles of Accounting and Financial Reporting for State and Local Governments Chapter 3: Budgetary Accounting	Ex 2-2, 2-5, 2-7 Ex 3-2, 3-5, 3-8 (a)(b) <i>S- Chapter 1*</i>
3	Exam #1 (Chaps 1-3) City of Smithville – Review of Entries/Chaps 1-3	
4	Chapter 4: Accounting for Governmental Operating Activities	Ex 4-2, 4-8 Part A(a), 4-9(a)(b), 4-4, 4-6
5	Chapter 5: Accounting for General Capital Assets and Capital Projects	Ex 5-2,5-3, 5-9(a), 5-10(a)
6	Chapter 6: Accounting for General Long-Term Liabilities and Debt Service	Ex 6-2,6-3,6-7(a), 6-9, 6-6 <i>S- Chapters 2-3</i>
7	Exam #2 (Chaps 4-6) City of Smithville – Review of Entries/Chaps 3-6	
8	Chapter 7: Accounting for Business-Type Activities	Ex 7-2,7-4(a),7-8(a)
9	Chapter 8: Accounting for Fiduciary Activities – Agency and Trust Funds Chapter 9: Financial Reporting of State and Local Governments	Ex 8-2, 8-3, 8-4(a),8-7 <i>S – Chapters 4-6</i>
10	Chapter 10: Analysis of Governmental Financial Performance Chapter 11: Auditing of Governmental and Not-for-Profit Organizations	Ex 9-2,9-3,9-4 C 11-1,11-3,Ex 11-2,11-6
11	Exam #3 (Chaps 7-11) City of Smithville – Review of Entries/Chaps 7-9	
12	Chapter 14: Accounting for Not-for-Profit Organizations Activities	Ex 14-1,14-5, 14-6,14-7 <i>S- Chapters 7-9</i>
13	Chapter 15: Not-for-Profit Organizations – Regulatory, Taxation and Performance Issues	Case 15-4,Ex 15-1,15-5,15-6
14	Chapter 16: Accounting for Colleges and Universities Chapter 17: Accounting for Health Care Organization	Ex 16-2, 16-3, 16-4 Ex 17-1, 17-6, 17-8 <i>Case Analysis</i>
15	Exam #4 (Chaps 14-17)	

*not a graded assignment

S – Refers to the City of Smithville

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Appendix A: Course Objectives (form the basis for all examinations).

By the end of the term, you should be able to:

General (G)

1. Identify and explain the characteristics that distinguish governmental and not-for-profit entities from for-profit entities.
2. Identify the authoritative bodies responsible for setting financial reporting standards for (1) state and local governments, (2) the federal government, and (3) not-for-profit organizations.
3. Contrast and compare the objectives of financial reporting for (1) state and local governments, (2) the federal government, and (3) not-for-profit organizations.
4. Explain the minimum requirements for general purpose external financial reporting for state and local governments and how they relate to comprehensive annual financial reports.
5. Explain the different objectives, measurement focus, and basis of accounting of the government-wide financial statements and fund financial statements of state and local governments.

Financial Reporting (FR)

1. Explain the nature of the three major activity categories of a state or local government: governmental activities, business-type activities, and fiduciary activities.
2. Explain the components of GASB's integrated accounting and financial reporting model.
3. Discuss the nature of major fund reporting

Budgetary Accounting (BA)

1. Explain how operating revenues and expense related to governmental activities are classified and reported in the government-wide financial statements.
2. Distinguish, at the fund level, between Revenues and Other Financing Sources and between Expenditures and Other Financing Uses.
3. Explain how revenues and expenditures are classified in the General Fund.
4. Explain how budgetary accounting contributes to achieving budgetary control over revenues and expenditures

General Fund (GF)

1. Analyze typical operating transactions for governmental activities and prepare appropriate journal entries at both the government-wide and fund levels.
2. Prepare adjusting entries at year end and a pre-closing trial balance
3. Prepare closing journal entries and year-end General Fund financial statements.
4. Account for interfund and intra- and inter-activity transactions
5. Account for transactions of a permanent fund.
6. Distinguish between exchange and non exchange transactions, and define the classifications used for non exchange transactions.

Capital Assets and projects (CA)

1. Describe the nature and characteristics of general capital assets.
2. Account for general capital assets, including acquisition, maintenance, depreciation, maintenance and disposition.
3. Account for depreciation of general capital assets including the modified approach for infrastructure assets.
4. Explain the purpose and characteristics and typical financing sources of a capital projects fund.
5. Prepare journal entries for a typical capital project, both at the fund level and within the governmental activities category at the government-wide level.
6. Prepare financial statements for capital projects funds.
7. Explain the concepts and accounting procedure for special assessment capital projects.

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Long-term liabilities and debt service (DS)

1. Explain what types of liabilities are classified as general long-term liabilities.
2. Make journal entries in the governmental activities general journal to record the issuance and repayment of general long-term liabilities.
3. Prepare note disclosures for general long-term debt
4. Describe the reasons for the nature of statutory debt limits and explain the meaning of debt margin and overlapping debt.
5. Explain the purpose and types of debt service funds.
6. Describe the budgeting requirements for debt service funds and make appropriate journal entries to account for debt service transactions.

Business-Type Activities (BT)

1. Distinguish between the purposes of internal service funds and enterprise funds.
2. Describe the characteristics of proprietary funds, including those unique to internal service and enterprise funds.
3. Explain the financial reporting requirements, including the differences in reporting of internal service and enterprise funds in the government-wide and fund financial statements.
4. Describe accounting procedures and prepare journal entries and financial statements for an internal service fund.
5. Describe accounting procedures and prepare journal entries and financial statements for an enterprise fund.

Fiduciary Activities (FD)

1. Explain how fiduciary funds are used to report on the fiduciary activities of a government.
2. Distinguish among agency funds and trust funds (private-purpose, investment, and pension).
3. Describe the uses for and characteristics of agency funds.
4. Explain the operations of and accounting and financial reporting for commonly used agency funds.
5. Explain the purpose, creation, operation, accounting, and financial reporting for (a) a cash and investment pool (including an investment trust fund.), (b) a private-purpose trust fund, and (c) a pension trust fund.
6. Describe accounting for other post-employment benefits.

State and Local Government Reporting (SL)

1. Describe the financial reporting requirements of the GASBS 34 reporting model.
2. Explain the key concepts and terms used in describing the governmental reporting entity.
3. Apply the GASB criteria used to determine whether a potential component unit should be included in the reporting entity and when included, the manner of reporting component units.
4. Identify and describe the contents of a comprehensive annual financial report (CAFR).
5. Understand how to reconcile governmental fund financial statements to governmental activity in the government-wide financial statements.
6. Identify and explain contemporary financial reporting issues.

Governmental Financial Performance (GFP)

1. Explain the importance of evaluating governmental financial performance
2. Distinguish among and describe key financial performance concepts
3. Explain the relationships among governmental factors, organizational factors, and financial factors in determining governmental financial condition
4. Identify, calculate, and interpret key ratios that measure financial performance
5. Analyze financial performance using governmental-wide statements
6. Describe how benchmarks can aid financial analysis

Auditing (A)

1. Explain the essential elements of financial audits by independent CPAs. including:
2. Explain what is meant by generally accepted government auditing standards (GAGAS), the source of GAGAS, and why GAGAS are much broader than GAAS than GAAS.
3. Explain the types of audits performed under GAGAS.
4. Explain the essentials of a single audit.
5. Describe the implications of the Sarbanes-Oxley act of 2002 on government and NPOs

Valdosta State University
Langdale College
Department of Accounting & Finance

Accounting for NPOs (NPO)

1. Distinguish not-for-profit organizations (NPOs) from entities in the governmental and commercial sectors of the U.S, economy.
2. Identify the authoritative standards-setting body for establishing GAAP for nongovernmental NPOs.
3. Explain financial reporting and accounting for NPOs.
4. Identify the unique accounting issues of financially interrelated organizations.
5. Prepare financial statements using SFAS No. 117.

NPO – Regulatory, Taxation, and Performance Issues (RT)

1. Identify oversight bodies and the source of their authority over not-for-profit organizations (NPOs).
2. Describe how and why states regulate NPOs
3. Identify how the federal government regulates NPOs
4. Describe governance issues of NPO Boards including incorporating documents and board membership.
5. Identify how benchmarks and performance measures can be used to evaluate NPOs.
6. Describe uniform policies and practices for NPOs across states

College and Universities (CU)

1. Distinguish between GAAP for public and private colleges and universities
2. Describe financial reporting for public and private colleges and universities
3. Discuss accounting and reporting issues for all college and universities
4. Journalize transactions for private colleges and universities
5. Prepare financial statements for public and private colleges and universities
6. Discuss managerial, auditing and reporting issues.

Health Care Organizations (HCO)

1. Identify the different organizations forms and the related authoritative accounting literature for HCO
Describe financial reporting for HCO
2. Explain unique accounting and measurement issues in HCO
3. Journalize transactions and prepare the basic financial statements for NFP and HCO
4. Describe other accounting issues in the health care industry
5. Explain financial and operational analysis of HCO

**Valdosta State University
Langdale College
Department of Accounting & Finance**

Appendix B-1: Grading Sheet – The City of Smithville

Chapter	Deliverables	Ind. Projects*	Overall Points
2	2(b) – Post closing trial balance – General Fund	10	
	2(d) - Post closing trial balance – Government-wide	10	20
3	(b) – Pre-closing subsidiary ledgers and trial balance	15	15
4	4(b) – GF Post-Closing Trial Balance and Balance Sheet	25	
	4(c) – GF Pre-Closing Operating Statement and Statement of Revenues, Expend. Etc.	25	
	4(d) - GF Statement of Revenues, Expend. Etc. and Changes in Fund Balance – Budget vs. Actual	15	
	The General Journal	10	75
5	5(c) – The Street Improvement general journal	10	
	5(d) – Post-closing trial balance and Balance Sheet for the Street Improvement Fund	10	
	5(e) – Pre-closing trial balance and Statement of Revenues, Expenditures etc for the Street Improvement Fund	10	30
6	6(c) – Pre and Post closing trail balance	10	
	6(f) – Post-closing trial balance - Balance Sheet for the Debt Service Fund	10	
	6(g) – Pre-Closing trial balance - Statement of Revenues, Expenditures etc for the Debt Service Fund	10	30
7	7(a) – Post closing trial balance	10	
	7(d) – Post closing trial balance and Statement of Net Assets	10	
	7(e) – Pre-closing trial balance and Statement of Revenues, Expenses etc.	10	30
8	8(c) – Schedule of Investment Pool before the withdrawal	5	
	8(d) - Schedule of Investment Pool after the withdrawal	5	
	8(e) – Post-closing trial balance and statement of net assets	10	
	8(f) – Pre-closing trial balance and statements of changes in net assets	10	30
9	Government wide statements		50
			280

* points shown apply to complete and accurate solutions only. Partial credit will be awarded at 50% of the available assignment points.

Deliverables

Assignments should be turned as follows:

1. Cover Sheet (with group # and the name of group members)
2. Index (identifying the assignment's content)
3. Assignment Content (easily labeled arranged sequentially)

**Valdosta State University
Langdale College
Department of Accounting & Finance**

Appendix B-2: Peer Evaluation Form

Name: _____

Team ID: _____

Instructions: In the spirit of providing feedback, you will play a critical role in determining the final grade assigned to your team members for the City of Smithville assignment.

Use the table below to evaluate your team members. The assigned score should reflect the numeric points that the team member will lose from the team grade. You can deduct 0, 10, 20, 30, 40 or 50 points for a particular team member.

Your evaluation should consider the following factors – (a) cooperation with team members, (b) attendance at meetings, (c) finishing work on time, and (d) contribution to the project. Provide a brief rationale for the assigned grade.

<i>Team Member</i>	<i>Score</i>	<i>Rationale</i>

130

**Request for a New Course
Valdosta State University**

Date of Submission: 03/15/2009(mm/dd/yyyy)

Department Initiating Request: Accounting and Finance

Faculty Member Requesting: Dr. Leisa L. Marshall

Proposed New Course Prefix & Number: ACCT 7410

(See Course Description Abbreviations in the Catalog for approved prefixes.)

Proposed New Course Title: Advanced Accounting Information Systems

Proposed New Course Title Abbreviation: Advanced AIS

(For student transcript, limit to 30 characters and spaces)

Semester/Term/Year to be Effective: Fall 2010

Estimated Frequency of Course Offering: Once annually

Indicate if Course will be: Requirement for Major or Elective Course

*****If this new course is to be included in the curriculum, be sure to initiate a Curriculum Change Form.*****

Total Contact Hours: 3

Lecture Hours: 3

Lab Hours: 0

Credit Hours: 3

Proposed Course Description: (box expands indefinitely)

Prerequisite: ACCT 4410, or equivalent courses, with grades of "C" or better. Advanced AIS builds on the foundations of the transaction cycles, internal controls, and computer technologies developed in the undergraduate AIS course. The advanced course includes modeling and diagramming the transaction cycles with a focus on systems documentation and REA modeling in a database environment. Additional coverage includes the systems

development life cycle and current computer technologies.

Justification: *Select one or more of the following to indicate why the requested new course will be beneficial and give justification. Please include or append relevant supporting data.*
(box expands indefinitely)

- Improving student learning outcomes:
- Adopting current best practice(s) in field:
- Meeting mandates of state/federal/outside accrediting agencies:
- Other: This new course will be part of the proposed Master of Accountancy Program.

Plans for assessing proposed course: (box expands indefinitely)

Examinations: Midtern and Final exams	approximately 50 percent of total grade
Homework from end-of-chapter materials	approximately 20 percent of total grade
Semester-long project ...	approximately 30 percent of total grade
Written portion (approximately 2/3 of project grade)	
Oral presentation portion (approximately 1/3 of project grade)	

Grading Scale:

A = 90-100%
B = 80- 90%
C = 70- 79%
D = 60- 69%
F = < 60%

*** ATTACH A COURSE SYLLABUS WITH COURSE OUTCOMES/ASSESSMENTS AND GENERAL EDUCATION OUTCOMES/ASSESSMENTS.

Approvals: (Print out for signatures & dates)

Dept. Head(s)	<u>[Signature]</u>	Date	<u>4/20/09</u>
Dean(s)/Director(s)	<u>[Signature]</u>	Date	<u>4/20/09</u>
College Exec. Comm.	<u>[Signature]</u>	Date	<u>4/20/09</u>
Graduate Exec. Comm.	_____	Date	_____
Academic Comm.	_____	Date	_____

Indicate How Course will be Taught: Face to Face

If course is online:

Does proposed new course alter the percentage of the degree program available online? No

As a result of this new course, how much of the program will now be available online? less than 25%

***If more than 25%, notify SACS Liaison and Asst. Director for Distance Learning.**

**Advanced Accounting Information Systems
Valdosta State University - LCOBA - Accounting & Finance**

ACCT 7410 - Course Syllabus - Fall 2010

Professor: Leisa L. Marshall, DBA, CPA, CMA
Office: 319 Thaxton Hall
Phone: (229) 245-3815 (Office); 247-6839 (Home); 333-5967 (Acct. office)
e-mail: lmarshall@valdosta.edu; FAX: (229) 249-2706
Office hours: TBD

REQUIREMENTS:

Prerequisites: ACCT 4410 with a grade of "C" or better
Text and Supplement: Gelinas, Sutton, & Hunton, *Accounting Information Systems*, 6e, text ISBN: 0-324-22098-7; *Acquiring, Developing, & Implementing Accounting Information Systems* (with The Accounting Library CD, Version 7.6), 2005, Supplement ISBN: 0-324-22106-1.

COURSE POLICIES

GRADING:	Percentage of <u>total grade</u>
Tentative Examinations	
♦ Mid-term	20
♦ Final exam	20
Assigned end-of-chapter homework	20
Real-live Organization Project	40

Grading scale: Grades based on the typical 90, 80, 70, 60 scale.

EXAMINATIONS: Exams will consist of mainly multiple-choice questions with possible inclusion of matching, problem-solving, and/or short answer questions. All improprieties while taking examinations present cause for immediate expulsion from class.

Missed Exams: Make-up tests will not be administered during the term. A missed exam receives a grade of **ZERO (0)**. A missed exam will be replaced with the score earned a comprehensive, essay final exam (administered on dead day), IF a documented, acceptable excuse is provided. The second missed exam receives a grade of zero.

HOMEWORK: Timely completion of homework (hard copy ready for submission when requested) is critical - late homework is not accepted. One dropped homework assignment will be allowed.

Attendance: You are expected to attend class and participate in daily class discussions and/or activities. Attendance will be recorded daily.

REAL-LIFE ORGANIZATION PROJECT: You will identify an organization that is willing to allow you to student their accounting information system. The benefit to the company is your recommendations regarding appropriate software, hardware, inputs, processes, outputs, and internal controls. The project results will be

presented in a written document that contains your evaluation of the company's AIS, appropriate AIS documentation of the system, and recommendations regarding changes to inputs, processes, output, technology, and internal controls.

ADDITIONAL POLICIES

PROFESSIONALISM & CODE OF CONDUCT:

You are expected to conduct yourself as a professional. Among other things, this mean that you extend common courtesies to all with whom you come in contact, present yourself in a mature manner, arrive to class on time, attend class, arrive to class prepared, submit timely homework, etc.

ACADEMIC INTEGRITY: As stated in the *VSU Student Handbook* (http://www.valdosta.edu/studentaffairs/documents/SAF_Student_Handbook_08_FIN_AL.pdf), you are expected to comply with all rules and regulations established by VSU. This includes, but is not limited to, information listed in the Student Code of Conduct section of the *Student Handbook* (see Appendix A, Section I). Sanctions for an academic integrity violation will result in an "F" grade in the course.

Academic integrity violations as they appear in the *Student Handbook* and hence apply in this course include, but are not limited to (1) the use of unauthorized materials to achieve a better grade, (2) giving or receiving unauthorized assistance in the preparation of course materials,

and/or (3) engaging in plagiarism (this includes but is not limited to the purchase and/or use of solutions materials and other unauthorized textbook materials from the Internet or any other unauthorized source). The unauthorized use of technology (cell phones, computers, etc.) to further enhance one's grade also constitutes an academic integrity violation. You are responsible for all information contained in the Student Code of Conduct section of the *VSU Student Handbook*.

LANGDALE COLLEGE FOOD & DRINK

POLICY: Food and/or drinks are allowed in the **Student Lounge** of Pound Hall (located in the basement of Pound Hall). Food and/or drinks are NOT allowed in the Decision Center, the Decision Center classrooms, Pound Hall classrooms, or Pound Hall Auditorium. Students will be required to remove any food and/or drinks from these areas.

CELLULAR PHONES & BEEPERS: The sound should be turned OFF upon entering the classroom and remained in the OFF position until class is over.

ACCESS OFFICE FOR STUDENTS WITH DISABILITIES: The Access Office is designed to assist students with disabilities pursue educational goals to the fullest. Students that require the services of the Access Office should contact the Access Office at 245-2498 (voice) or 219-1348 (tty), 1115 Nevins Hall, in addition to informing the professor.

COURSE CONTENT & ASSESSMENT

Course Description:

Advanced AIS builds on the foundations of the transaction cycles, internal controls, and computer technologies developed in the undergraduate AIS course. The advanced course includes modeling and diagramming the business processes with a focus on systems documentation and REA modeling in a database environment. Additional coverage includes the systems development life cycle and current computer technologies.

Learning Outcomes: Upon completion of this course, students will be able to:

1. Apply systems' documentation techniques to depict business processes.
2. Apply database concepts to collect and summarize data, process and transform data into information, and generate reports for decision making.
3. Apply REA modeling to depict business processes.
4. Apply the systems development life cycle (SDLC) concepts to design and improve upon organizations' information technology (IT) systems.
5. Discuss emerging computer technologies as they relate to an AIS.
6. Conduct research on a currently operating organization's AIS (technology, inputs, processes, and outputs) and recommend (1) appropriate technology (hardware and software), (2) changes to the organization's existing AIS, and (3) internal controls.

Assessments/Assurance of Learning (AOL) Activities: Consistent with the Valdosta State University's and Langdale College of Business Administration's AOL activities, the following learning objectives and measures will be used in this course.

1. **Knowledge.** Demonstrate competence in advanced AIS concepts. Measures include responses to end-of-chapter assignments, in-class examinations, and a semester-long project (LCOBA #5, Major #1).
2. **Analytical Thinking.** These activities will occur via responses to the end of each chapter assignments that require the analysis of the chapter materials to generate solutions. In addition, students will analyze and evaluate an organization's AIS to make recommendations for appropriate technology (hardware and software), internal controls, and business processes (inputs, processes, and outputs) to a real-live organization (VSU #7, LCOBA #1, Major 2).
3. **Oral and Written Communication.** Students will express themselves clearly, logically, and precisely in a semester-long project that culminates in an end-of-semester presentation. This project requires the analysis and evaluation of an organization's AIS and concludes in recommendations about the organization's AIS. More specifically, recommendations for appropriate technology (hardware and software), internal controls, and business processes (inputs, processes, and outputs) to enhance the organization's AIS will be presented in both written and oral form. The length of the paper will be a minimum of 10 pages. The oral presentation requires a 15-minute PowerPoint® presentation to the class (VSU #4, LCOBA #2, Major #3).
4. **Technology.** Students will be required to perform database applications to end-of-text assignments and respond to database material on examinations. In addition, students will learn various technologies beneficial to various business transactions (e.g. electronic funds transfer (EFT), electronic data interchange (EDI)). Finally, students will demonstrate the ability to use PowerPoint® presentation software during their end-of-semester presentation of their project results (VSU #3, LCOBA #7, Major #4).

Request for a New Course Valdosta State University

Date of Submission: 03/30/2009(mm/dd/yyyy)

Department Initiating Request: Department of Accounting & Finance

Faculty Member Requesting: Dr. Don Seat

Proposed New Course Prefix & Number: ACCT 7453

(See Course Description Abbreviations in the Catalog for approved prefixes.)

Proposed New Course Title: Estate Tax, Trusts & Wealth Transfer

Proposed New Course Title Abbreviation: Estate & Trust Tax

(For student transcript, limit to 30 characters and spaces)

Semester/Term/Year to be Effective: Spring 2010

Estimated Frequency of Course Offering: Once annually

Indicate if Course will be: Requirement for Major or Elective Course

*****If this new course is to be included in the curriculum, be sure to initiate a Curriculum Change Form.*****

Total Contact Hours: 3

Lecture Hours: 3

Lab Hours:

Credit Hours: 3

Proposed Course Description: (box expands indefinitely)

Prerequisite: ACCT 4500 or equivalent course with a grade of "C" or better. A study of methods used to transfer wealth while living and after death in a tax effective mann. topics include estate planning, gifting and the use of trusts to achieve wealth transfer in an effieient manner. Students will use electronic databases and other resources to research issues and find alternatives for wealth transfer.

Justification: *Select one or more of the following to indicate why the requested new course will be beneficial and give justification. Please include or append relevant supporting data.*

(box expands indefinitely)

- Improving student learning outcomes:
- Adopting current best practice(s) in field:
- Meeting mandates of state/federal/outside accrediting agencies:
- Other: This new course will be part of the proposed Master of Accountancy Program.

Plans for assessing proposed course: (box expands indefinitely)

The assessment components will include:

Homework assignments (approximately 25% of the total grading points)

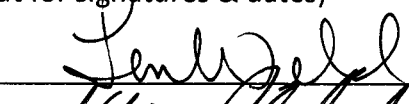
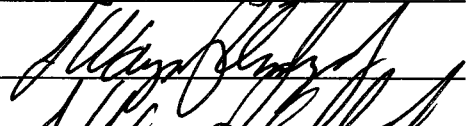
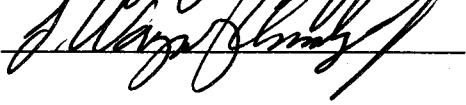
Research projects as individual and group assignments (approximately 75% of the total grading points)

Grading Scale:

A = (90% or more of the grading points); B = (80% to less than 90% of the grading points); C = (70% to less than 80% of the grading points); D = (60% to less than 70% of the grading points); F = (Less than 60% of the grading points)

*** ATTACH A COURSE SYLLABUS WITH COURSE OUTCOMES/ASSESSMENTS AND GENERAL EDUCATION OUTCOMES/ASSESSMENTS.

Approvals: (Print out for signatures & dates)

Dept. Head(s)		Date	<u>4/20/09</u>
Dean(s)/Director(s)		Date	<u>4/20/09</u>
College Exec. Comm.		Date	<u>4/20/09</u>
Graduate Exec. Comm.	_____	Date	_____
Academic Comm.	_____	Date	_____

Indicate How Course will be Taught: Face to Face

If course is online:

Does proposed new course alter the percentage of the degree program available online? Yes

As a result of this new course, how much of the program will now be available online? less than 25%

***If more than 25%, notify SACS Liaison and Asst. Director for Distance Learning.**

Valdosta State University
ACCT 7453 Estate Tax, Trusts & Wealth Transfers
Spring 2010

PROFESSOR:

Dr. Don Seat

Professor of Accounting

Office: Pound Hall 317; Voice: 245-3813; email: donseat@valdosta.edu

Office Hours: By appointment.

REQUIRED TEXT:

Corporations, Partnerships, Estates & Trusts, 2011 Edition, Hoffman, et. al. published by Thomson / South-Western.

COURSE DESCRIPTION:

Prerequisite: ACCT 4500 or equivalent course with a grade of "C" or better. A study of methods used to transfer wealth while living and after death in a tax effective manner. Topics include estate planning, gifting and the use of trusts to achieve wealth transfer in an efficient manner. Students will use electronic databases and other resources to research issues and find alternatives for wealth transfers.

EDUCATIONAL OUTCOMES:

Upon completion of this course, students should be able to:

- (1) demonstrate an understanding of the basic concepts of wealth transfers ,
- (2) use computerized tax resources (MAcc #4)
- (3) locate and summarize judicial decisions
- (4) effectively communicate research results (MAcc #3).

COURSE TOPICS:

Ethical issues
Writing skills
Research methodology
Electronic databases
Primary sources of tax law
Secondary research tools

EVALUATION:

Your grade will be based on case briefs, written research assignments, class participation, a mid-term exam, and a final exam. Because of the nature of the material, the final exam is considered cumulative, but it will focus on the chapters covered after the mid-term exam. Grades will be assigned based on a subjective evaluation of written assignments and a numeric score for the mid-term and final exam.

CLASSROOM RULES:

Turn off your cell phone

Food and drinks are only allowed in the Student Lounge.

TESTS:

Tests may be any combination of multiple choice questions, problems, and subjective short answer questions. You may not use your cell phone, smart phone or PDA as a calculator during a test. Your phone must be turned OFF.

A grade of zero (0) is assigned if you miss the mid-term or final exam; unless you were attending a University sponsored activity or missed the test for a reason beyond your control. **I do not give make-up tests.**

GENERAL COMMENTS:

This is a graduate class and my expectations for your performance are much higher than for an undergraduate class. Attendance is expected. In general, students are graded on the basis of intellectual effort and performance. Class participation is a measure of effort and performance. Also, issues discussed in class may not always be found in the textbook but may be test material.

You are always expected to do your own work. Students are free to collaborate on search strategies, but should not copy another student's results. All written work should be the exclusive product of the student whose name appears on the work. In the early part of the course, I may give permission for students to work in groups. Each group should work independently.

The following are quotes from the Student Code of Conduct found on page 61 of the *VSU Student Handbook*:

"Plagiarism is prohibited. Themes, essays, term papers, tests, and other similar requirements must be the work of the student submitting them. When direct quotations are used, they must be indicated, and when the ideas of another are incorporated in the paper they must be appropriately acknowledged.

The most severe action that may be administered by a professor is a grade of "F" in that particular course. This is an academic response and not a disciplinary recommendation."

Academic dishonesty will not be tolerated. Students who engage in academic irregularities as illustrated in the Student Code of Conduct may receive penalties ranging from a reduced grade on a specific assignment up to a failing grade in the course.

AMERICANS WITH DISABILITIES ACT (ADA):

Students requesting classroom accommodations or modifications due to a documented disability must contact the Access Office for Students with Disabilities located in the Farber Hall. The phone numbers are 245-2498 (V/VP) and 219-1348 (TTY).

Request for a New Course Valdosta State University

Date of Submission: 03/30/2009(mm/dd/yyyy)

Department Initiating Request: Department of Accounting & Finance

Faculty Member Requesting: Dr. Len Weld

Proposed New Course Prefix & Number: ACCT 7500

(See Course Description Abbreviations in the Catalog for approved prefixes.)

Proposed New Course Title: Tax Research

Proposed New Course Title Abbreviation: Tax Research

(For student transcript, limit to 30 characters and spaces)

Semester/Term/Year to be Effective: Spring 2010

Estimated Frequency of Course Offering: Once annually

Indicate if Course will be: Requirement for Major or Elective Course

*****If this new course is to be included in the curriculum, be sure to initiate a Curriculum Change Form.*****

Total Contact Hours: 3

Lecture Hours: 3

Lab Hours:

Credit Hours: 3

Proposed Course Description: (box expands indefinitely)

Prerequisite: ACCT 4500 or equivalent course with a grade of "C" or better. A study of methods used for researching Federal tax questions. Topics include tax research methodology, primary sources of law, secondary sources of law, the judicial system, and tax practice. Students will use electronic databases and other resources to research fact patterns and present their findings to the class.

Justification: *Select one or more of the following to indicate why the requested new course will be beneficial and give justification. Please include or append relevant supporting data.*

(box expands indefinitely)

- Improving student learning outcomes:
- Adopting current best practice(s) in field:
- Meeting mandates of state/federal/outside accrediting agencies:
- Other: This new course will be part of the proposed Master of Accountancy Program.

Plans for assessing proposed course: (box expands indefinitely)

The assessment components will include:

Homework assignments (approximately 25% of the total grading points)

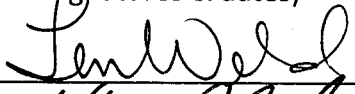
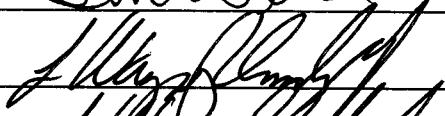
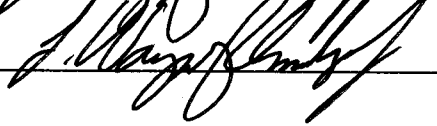
Research projects as individual and group assignments (approximately 75% of the total grading points)

Grading Scale:

A = (90% or more of the grading points); B = (80% to less than 90% of the grading points); C = (70% to less than 80% of the grading points); D = (60% to less than 70% of the grading points); F = (Less than 60% of the grading points)

*** ATTACH A COURSE SYLLABUS WITH COURSE OUTCOMES/ASSESSMENTS AND GENERAL EDUCATION OUTCOMES/ASSESSMENTS.

Approvals: (Print out for signatures & dates)

Dept. Head(s) _____		Date _____	<u>4/30/09</u>
Dean(s)/Director(s) _____		Date _____	<u>4/20/09</u>
College Exec. Comm. _____		Date _____	<u>4/30/09</u>
Graduate Exec. Comm. _____		Date _____	
Academic Comm. _____		Date _____	

Indicate How Course will be Taught: Face to Face

If course is online:

Does proposed new course alter the percentage of the degree program available online? Yes

As a result of this new course, how much of the program will now be available online? less than 25%

***If more than 25%, notify SACS Liaison and Asst. Director for Distance Learning.**

Valdosta State University
ACCT 7500 - Tax Research
Spring 2010

PROFESSOR:

Dr. Len Weld

Professor of Accounting and

Head, Department of Accounting & Finance

Office: Pound Hall 216; Voice: 333-5967; email: lweld@valdosta.edu

Office Hours: Monday - Friday by appointment.

Website: <http://www.valdosta.edu/~lweld/>

REQUIRED TEXT:

West's Federal Tax Research, Sixth Edition, Raabe, Whittenburg, Sanders and Bost published by Thomson / South-Western.

COURSE DESCRIPTION:

Prerequisite: ACCT 4500 or equivalent course with a grade of "C" or better. A study of methods used for researching Federal tax questions. Topics include tax research methodology, primary sources of law, secondary sources of law, the judicial system, and tax practice. Students will use electronic databases and other resources to research fact patterns and present their findings to the class.

EDUCATIONAL OUTCOMES:

Upon completing of this course, students should be able to:

- (1) demonstrate an understanding of the basic concepts of tax research (MAcc #1),
- (2) use computerized tax resources (MAcc #4)
- (3) locate and summarized judicial decisions
- (4) effectively communicate research results (MAcc #3).

COURSE TOPICS:

Ethical issues
Writing skills
Research methodology
Electronic databases
Primary sources of tax law
Secondary research tools

EVALUATION:

Your grade will be based on case briefs, written research assignments, class presentations, class participation, a mid-term exam, and a final exam. Because of the nature of the material, the final exam is considered cumulative, but it will focus on the chapters covered after the mid-term exam. Grades will be assigned based on a subjective evaluation of written and oral assignments and a numeric score for the mid-term and final exam.

CLASSROOM RULES:

Once seated, **do not get up**. If you must leave class, sit near the door and leave quietly. When you leave, take your belongings with you and do not return until the next class.

Turn off your cell phone, unless you have a pregnant spouse or parent in surgery. If that is the case, please inform me about your wife at the beginning of the semester.

Food and drinks are only allowed in the Student Lounge.

TESTS:

Tests may be any combination of multiple choice questions, problems, and subjective short answer questions. Bring a #2 pencil, an eraser, and a calculator to the test. Please do not bring scratch paper or scantrons sheets to the test. If needed, I will provide a scantron for you. If you must bring books and papers for another class, place them on the floor. You may not use your cell phone, smart phone or PDA as a calculator during a test. Your phone must be turned OFF.

A grade of zero (0) is assigned if you miss the mid-term or final exam; unless you were attending a University sponsored activity or missed the test for a reason beyond your control. **I do not give make-up tests**. A Special Comprehensive (Chapters 1 - 13) Final Exam may be taken if the student provides appropriate verification that he/she missed a regularly scheduled test for a reason that was beyond his/her control. A hospital discharge form that shows admission and discharge dates verifying hospitalization or a police accident report showing date, time, and place of an accident are examples of appropriate verification of an event beyond your control. A doctor's note stating "Please excuse Harry from class." or "Harry was under my care." is not acceptable.

GENERAL COMMENTS:

This is a graduate class and my expectations for your performance are much higher than for an undergraduate class. Attendance is expected. In general, students are graded on the basis of intellectual effort and performance. Class participation is a measure of effort and performance. Also, issues discussed in class may not always be found in the textbook but may be test material.

You are always expected to do your own work. Students are free to collaborate on search strategies, but should not copy another student's results. All written work should be the exclusive product of the student whose name appears on the work. In the early part of the course, I may give permission for students to work in groups. Each group should work independently.

The following are quotes from the Student Code of Conduct found on page 61 of the *VSU Student Handbook*:

"Plagiarism is prohibited. Themes, essays, term papers, tests, and other similar requirements must be the work of the student submitting them. When direct quotations are used, they must be indicated, and when the ideas of another are

incorporated in the paper they must be appropriately acknowledged.

The most severe action that may be administered by a professor is a grade of "F" in that particular course. This is an academic response and not a disciplinary recommendation."

Academic dishonesty will not be tolerated. Students who engage in academic irregularities as illustrated in the Student Code of Conduct may receive penalties ranging from a reduced grade on a specific assignment up to a failing grade in the course.

In general, **late assignments are not accepted.** Late could mean minutes late. If I do decide to accept a late assignment, there will be a grade penalty.

AMERICANS WITH DISABILITIES ACT (ADA):

Students requesting classroom accommodations or modifications due to a documented disability must contact the Access Office for Students with Disabilities located in the Farber Hall. The phone numbers are 245-2498 (V/VP) and 219-1348 (TTY).

Request for a New Course
Valdosta State University

Date of Submission: 04/06/2009(mm/dd/yyyy)

Department Initiating Request: Accounting and Finance

Faculty Member Requesting: Michael L. Holland

Proposed New Course Prefix & Number: ACCT 7510

(See Course Description Abbreviations in the Catalog for approved prefixes.)

Proposed New Course Title: Corporate and Partnership Taxation

Proposed New Course Title Abbreviation: Corp. and P'ship Taxation

(For student transcript, limit to 30 characters and spaces)

Semester/Term/Year to be Effective: Spring 2010

Estimated Frequency of Course Offering: Once annually

Indicate if Course will be: Requirement for Major or Elective Course

*****If this new course is to be included in the curriculum, be sure to initiate a Curriculum Change Form.*****

Total Contact Hours: 3

Lecture Hours: 3

Lab Hours:

Credit Hours: 3

Proposed Course Description: (box expands indefinitely)

Prerequisite: ACCT 4500 with a grade of "C" or better. An introduction to the tax aspects of corporations and partnerships. This course emphasizes the history, status, and prospects of tax law as it pertains to the corporate and partnership forms of business.

Justification: *Select one or more of the following to indicate why the requested new course will be beneficial and give justification. Please include or append relevant supporting data.*

(box expands indefinitely)

- Improving student learning outcomes:
- Adopting current best practice(s) in field:
- Meeting mandates of state/federal/outside accrediting agencies:
- Other: This new course will be part of the proposed Master of Accountancy Program.

Plans for assessing proposed course: (box expands indefinitely)

Outside assignments (approximately 25% of the total grading points)

Exams (approximately 75% of the total grading points)

Grading Scale:

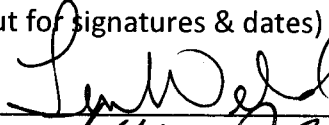
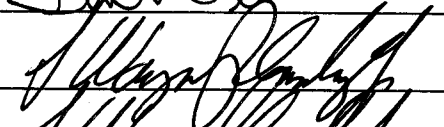

A = (90% or more of the grading points); B = (80% to less than 90% of the grading points); C = c (70% to less than 80% of the grading points); D = (60% to less than 70% of the grading ;oints); F = (less than 60% of the grading points).

The graded outside assignments will be briefed court cases and a completed corporate tax return.

The exam will be a mixture of muultiple choice questions and written-out problems.

*** ATTACH A COURSE SYLLABUS WITH COURSE OUTCOMES/ASSESSMENTS AND GENERAL EDUCATION OUTCOMES/ASSESSMENTS.

Approvals: (Print out for signatures & dates)

Dept. Head(s) _____		Date _____	<u>4/20/09</u>
Dean(s)/Director(s) _____		Date _____	<u>4/20/09</u>
College Exec. Comm. _____		Date _____	<u>4/20/09</u>
Graduate Exec. Comm. _____		Date _____	
Academic Comm. _____		Date _____	

Indicate How Course will be Taught: Online

If course is online:

Does proposed new course alter the percentage of the degree program available online? Yes

As a result of this new course, how much of the program will now be available online? less than 25%

***If more than 25%, notify SACS Liaison and Asst. Director for Distance Learning.**

Acct. 7510

Corporate and Partnership Taxation

FALL 2010

Instructor: Micheal Holland

Office Hours: To be announced

Office: Pound Hall Rm. 230

Telephone: 333-5967

ACCT 7510 class time and room to be announced

PURPOSE: ACCT 7510 completes the students' exposure to the major entities subject to Federal Income taxation and provides the background knowledge necessary for those students likely to pursue a career in public accounting.

COURSE DESCRIPTION: Prerequisite: ACCT 4500. ACCT 7510 is an introduction to the tax aspects of corporations and partnerships. This course emphasizes the history, status, and prospects of tax law as it pertains to the corporate and partnership forms of business.

REQUIRED TEXT: Corporate, Partnership, Estate and Gift Taxation by Pratt and Kulsrud

COURSE OUTCOMES:

VSU General Education Outcomes

1. Students will use computer and information technology when appropriate. They will demonstrate knowledge of computer concepts and terminology. They will possess basic working knowledge of a computer operating system. They will be able to use at least two software tools, such as word processors, spreadsheets, database management systems, or statistical packages. They will be able to find information using computer searching tools.
2. Students will express themselves clearly, logically, and precisely in writing and in speaking, and they will demonstrate competence in reading and listening. They will display the ability to write coherently in standard English; to speak well; to read, to understand, and to interpret the content of written materials in various disciplines; and to listen effectively and to understand different modes of communication.
3. Students will demonstrate the ability to analyze, to evaluate, and to make inferences from oral, written, and visual materials. They will be skilled in inquiry, logical reasoning, and critical analysis. They will be able to acquire and evaluate relevant information, analyze arguments,

synthesize facts and information, and offer logical arguments leading to creative solutions to problems.

4. Students will demonstrate knowledge of principles of ethics and their employment in the analysis and resolution of moral problems. They will recognize and understand issues in applied ethics. They will understand their own value systems in relation to other value systems. They will judge values and practices in a variety of disciplines.

Langdale College of Business

Undergraduate Program Objectives

Students majoring in programs of the Langdale College of Business Administration will be

1. able to effectively utilize analytical skills to solve business problems
2. effective oral and written communicators in a business environment
3. able to recognize and resolve business dilemmas in a legal and ethical manner
4. aware of the global business environment
5. competent in management-specific areas
6. cooperative and productive in group settings
7. competent in the use of technology.

ACCT 7510 Course Outcomes

1. Students will use corporate/ partnership taxation knowledge to analyze and present appropriate solutions.
2. Students will demonstrate analytical skills in the corporate/ partnership taxation area.
3. Students will demonstrate effective written communication in a business/ taxation environment.

Assessment of Outcomes

Exams will assess course outcomes 1 and 2, Langdale College Outcome 1, and VSU General Education Outcome 3.

The briefing of Court Decisions in corporate/ partnership taxation will assess Course Outcomes 2 & 3, General Education Outcomes 1, 2, and 3, and Langdale College Outcomes 2, 3, & 7.

Presentation of Materials to Achieve Outcomes

Lecture, text reading assignments, and problem solving sessions will present information and analytical techniques appropriate in the study of corporate/ partnership federal income taxation. Court cases will provide opportunities to demonstrate analytical skills.

The course schedule lists discussion topics and assignments by due date.

CLASS POLICIES:

EXAMS: Four exams including the final will be given. Each exam is worth 100 points each. Each student must take all exams when scheduled, unless special arrangement is made IN ADVANCE. For each exam missed, a grade of zero will be assigned. Under any condition only 1 exam may be taken under special arrangement.

ATTENDANCE: Class attendance is expected and a record of attendance will be kept. Eight bonus points will be awarded for those students who miss no more than 3 class meetings.

CLASS PARTICIPATION: In order to encourage class participation and the working of the assigned homework exercises and problems, nine bonus points will be awarded to those students who lead the discussion of 3 homework problems (3 pts. for each problem) during the semester.

OUTSIDE ASSIGNMENTS: 100 points in total have been allocated to the cases, articles and special problems you are to brief, summarize, or solve. To receive full credit, the assignment must be submitted on the due date. Late assignments suffer an automatic 25% penalty and will be accepted only on the immediately following class period. Assignments later than one class period after the due date will not be accepted.

GRADES: There are 400 points in the formal grading system. Students who accumulate points (test and bonus) equal to at least 90% of the 300 test points will receive a grade of "A", 80% of 300 a "B", etc.

WITHDRAWALS: The college policy on withdrawals will be followed. Until the withdrawal form is signed the student is enrolled in the class and expected to fulfill all class responsibilities.

ACCT 7510

Fall 2010

<u>Date</u>	<u>Class Coverage</u>	<u>Homework to be Reviewed</u>
Aug.	Ch 1	Prob. 1-11 thru 1-21
Aug.	Ch 1	Prob. 1-22 thru 1-28, 1-31, 32
Sept.	LABOR DAY HOLIDAY	
Sept.	Ch 2	Prob. 2-26 thru 2-37
Sept.	Ch 2- TEST I	Ch 3; Prob. 2-38 thru 2-47; Prob.3-13 thru 3-18
Sept.	Ch 3	Prob. 3-19 thru 3-35
Sept.	Ch 4	Prob. 4-11 thru 4-20
Oct.	Ch 4- TEST II	Prob. 4-21 thru 4-32
Oct.	FALL BREAK	
Oct.	Ch 5	Prob. 5-10 thru 5-22
Oct.	Ch 5 & 7	Prob. 5-23 thru 5-30; 7-23 thru 7-30
Nov.	Ch 7	Prob. 7-31 thru 7-44
Nov.	Ch 7- TEST III, CH 9	Prob. 7-45 thru 7-52; Prob. 9-19 thru 9-27
Nov.	Ch 9	Prob. 9-28 thru 9-45
Nov.	Ch 9 & 10	Prob. 9-46 thru 9-54; 10-21 thru 10-26
Dec.	Ch 10	Prob. 10-27 thru 10-38
Dec.	Ch 10	Prob. 10-39 thru 10-52
Dec.	FINAL EXAM	5:00-7:00PM

ACCT 7510
COURSE SYLLABUS
DR. HOLLAND

TOPIC I

The environment of Federal Income Taxation (for an excellent general treatment see Chapter 1, 2, and 3 of West's Federal Taxation: Individual Income Taxes by Hoffman, Willis, and Smith)

- A. History of U.S. Taxation
- B. Selection of a Tax Base
- C. Tax Administration
- D. Multiple Objectives and Considerations in Taxation
- E. Sources of Tax Law

TOPIC II

Income Taxation of Corporations

- A. Overview of Business Forms
- B. Definition of a Corporation
- C. Comparison of Corporate Individual Taxation
- D. Computation of Corporate Income Tax
Internal Revenue Code Sections: 243 – 246, 172, 170, 267, 1563, 56, 57

Cases:

Morrissey v. CIR 296 US 344 (1931)
U.S. v. Vogel Fertilizer Co., 82 – 1 USTC 9134
Zuckman v. U.S., 75 – 2 USTC 9778, 36 AFTR2d 6193
P.G. Larson, 66 T.C. 159 (1976)
U.S. v. Kinter, 54 – 2 USTC 9626, 47 AFTR 995

TOPIC III

Corporate Formation and Capital Structure

- A. Incorporation
- B. Transfer to Controlled Corporations and Sec. 351
- C. Contributions to Capital
- D. Capital Structure
Internal Revenue Code Sections: 351, 357, 358, 362, 118, 385, 1244

TOPIC IV

Corporate Distributions: Cash, Property, and Stock Dividends

- A. Distribution in General
- B. Distribution of Property
- C. Constructive Distributions
- D. Distribution of Stock and Stock Rights
Internal Revenue Code Sections: 301, 305, 307, 311, 312, 316

ACCT. 7510

TOPIC V

Corporate Distributions: Stock Redemptions, Partial Liquidations, and Corporate Divisions

- A. Stock Redemptions
- B. Stock Redemptions by Related Corporations
- C. Preferred Stock Bailouts – section 306
- D. Distributions of Stock and Securities of a Controlled Corporation under Section 355

Internal Revenue Code Sections: 302, 303, 304, 318, 306, 355, 356, 358

TOPIC VI

Complete Liquidation

- A. Liquidations in General
- B. Effect on Shareholders under Section 331
- C. Effect on the Corporation
- D. Liquidation of a Subsidiary
- E. Collapsible Corporations

Internal Revenue Code Sections: 331, 332, 334, 336, 337, 338, 341

TOPIC VII

Taxation of Partners and Partnerships

- A. Definitions of Partners and Partnerships
- B. Partnership Formation
- C. Partnership Operation
- D. Relationship Between a Partnership and its Partners
- E. Reporting Partnership Results

Internal Revenue Code Sections: 721, 722, 754, 752, 734, 741, 733, 704, 724, 707, 83, 706, 709, 702, 703, 267, 469, 705

Cases:

U.S v. Stafford 727 F2d 1043 (11th Cir. 1984)
U.S. v. Frazell 335 f2d 487 & also see 269 F Supp 885
John J. Otey 70 T.C. 312 (1978) Aff'd per curiam 80-2
USTC paragraph 9817
Park Realty Co. 77 T.C. 412 (1981)
Jonas Barenholz 77 T.C. 85 (1981)
Stanley C. Orrish 55 T.C. 395 (1971) aff'd in 31
AFTR2d 1069 (CA-9, 1973)
Cecil R. Richardson 76 T.C. 512 (1981)

ACCT. 7510

TOPIC VIII

Partnership Distributions, Sales and Exchanges of Intercato

- A. Tax Shelters
- B. Partnership Distribution
- C. Sale of Partnership Capital Interest
- D. Retirement of a Partner
- E. Other Disposition of Partnership Capital Interest
- F. Optional Basis Adjustment
- G. Family Partnerships
- H. Limited Partnership

Internal Revenue Code Sections: 704, 465, 752, 733, 731, 732, 735, 741, 751, 736, 707, 708, 754, 743, 734, 755

Cases:

Comm. v. Tufts, 83-1 USTC paragraph 9328, 51 AFTR2d 83-1132, 103 U.S. 1826 (USSC, 1983), rev'q. 81-2 USTC paragraph 9574, 48 AFTR2d 81-5660, 651 F.2d 1058 (CA-5, 1981), rev'q. 70 T.C. 756 (1978)
Comm. v. Carriage Square, Inc., 66 T.C. 119 (1977)

Request for a New Course Valdosta State University

Date of Submission: 03/27/2009(mm/dd/yyyy)

Department Initiating Request: Accounting and Finance

Faculty Member Requesting: Dr. Raymond Elson

Proposed New Course Prefix & Number: ACCT 7800

(See Course Description Abbreviations in the Catalog for approved prefixes.)

Proposed New Course Title: Advanced Auditing

Proposed New Course Title Abbreviation: Advanced Auditing

(For student transcript, limit to 30 characters and spaces)

Semester/Term/Year to be Effective: Fall 2010

Estimated Frequency of Course Offering: Once annually

Indicate if Course will be: Requirement for Major or Elective Course

*****If this new course is to be included in the curriculum, be sure to initiate a Curriculum Change Form.*****

Total Contact Hours: 3

Lecture Hours: 3

Lab Hours: 0

Credit Hours: 3

Proposed Course Description: (box expands indefinitely)

Prerequisites: ACCT 3202 and ACCT 4800 or equivalent courses, each with a grade of "C" or better. A study of the concepts and techniques used by the independent accountant in the audit of financial statements within the framework of generally accepted auditing standards

Justification: *Select one or more of the following to indicate why the requested new course will be beneficial and give justification. Please include or append relevant supporting data.*

(box expands indefinitely)

Improving student learning outcomes:

Adopting current best practice(s) in field:

Meeting mandates of state/federal/outside accrediting agencies:

Other: This new course will be part of the proposed Master of Accountancy Program.

Plans for assessing proposed course: (box expands indefinitely)

The assessment components will include:

Embedded questions on exams to assess knowledge of the professional code of ethics


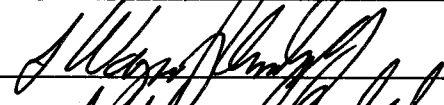
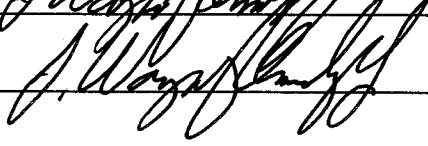
Completion of a comprehensive auditing case to assess the application of auditing concepts

Completion of an internal control paper and an audit industry paper to assess the understanding of business/audit issues and written communication

Completion of an ACL and Visio projects to assess the ability to use technology in the performance of audit work.

*** ATTACH A COURSE SYLLABUS WITH COURSE OUTCOMES/ASSESSMENTS AND GENERAL EDUCATION OUTCOMES/ASSESSMENTS.

Approvals: (Print out for signatures & dates)

Dept. Head(s) _____		Date _____	<u>4/20/09</u>
Dean(s)/Director(s) _____		Date _____	<u>4/20/09</u>
College Exec. Comm. _____		Date _____	<u>4/20/09</u>
Graduate Exec. Comm. _____		Date _____	
Academic Comm. _____		Date _____	

Indicate How Course will be Taught: Face to Face

If course is online:

Does proposed new course alter the percentage of the degree program available online? No

As a result of this new course, how much of the program will now be available online? less than 25%

***If more than 25%, notify SACS Liaison and Asst. Director for Distance Learning.**

**Valdosta State University
Langdale College
Department of Accounting and Finance
ACCT 7800 – Advanced Auditing
Fall 2010**

Professor Information

Name: Raymond Elson, DBA, CPA
Office: 227 Pound Hall
Telephone: 219-1214
E-mail: relson@valdosta.edu
Webpage: www.valdosta.edu/~relson
Office Hours: TBD

Class Information

Location: TBD
Meeting Times: TBD
Final Exam: TBD

Course Description: A study of the concepts and techniques used by the independent accountant in the audit of financial statements within the framework of generally accepted accounting principles and generally accepted auditing standards. Emphasis is placed on professional standards and ethics, risk assessment, the collection and evaluation of audit evidence, and on audit preparation.

Required Texts:

- ✓ *Auditing and Assurance Services - Louwers, Ramsay, Sinason & Strawser, McGraw Hill/Irwin, 3rd Edition*
- ✓ *Peach Blossom Cologne Company, by Jack W. Paul*

Prerequisites: ACCT 3202 and ACCT 4800 or equivalent courses, each with a grade of “C” or better.

Accreditation

The programs of the Langdale College of Business are accredited by AACSB International – The Association to Advance Collegiate Schools of Business. Less than one third of the business programs in the United States have achieved this distinction of quality. To maintain our commitment to quality, the Langdale College faculty and administration have identified goals that provide students with the knowledge, skills, and ethical and global awareness needed for successful managerial and professional careers.

Learning Outcomes:

Students should be able to:

1. Understand the rules established by the profession that are designed to ensure the ethical conduct of an accounting professional (*VSU Education Objective #8, LCOBA#3, MAcc #2 - Ethics*)
 2. Demonstrate an understanding of the fundamental knowledge required by auditors to conduct financial statement audits (*VSU Education Objective #7, LCOBA #5, MAcc #1- Knowledge*).
 3. Demonstrate an understanding of the business issues and risk faced by auditors in conducting financial statement audits, and of internal controls (*VSU Education Objective #7, LCOBA #5, MAcc #1- Knowledge, Written communication*).
 4. Demonstrate an understanding of the various tools used by auditors in conducting financial statement audits (*VSU Education Objective #7, LCOBA #5, MAcc #?- Technology*).
- (See Appendix A for the assessment methodology)

**Valdosta State University
Langdale College
Department of Accounting and Finance**

Method of Instruction:

The course consists of four phases:

1. *Understanding of Auditing Concepts* – This is expected to be achieved through lectures, class discussion and completion of selected assignments. Students are expected to read the class material prior to class and attempt the end of chapter multiple choice questions.
2. *Application of Concepts* – Students will work in groups to complete the audit of *Peach Blossom Cologne Company* and *The Triangle Manufactured Homes case*.
3. *Research Projects (including Research of the Auditing Literature)* – These projects are assigned throughout the course to help you better understand issues in the profession and to supplement class discussions.
4. *Preparing for the CPA Exam (Simulations)* – the online learning center provides students access to Kaplan CPA Review simulation exercises. You may be assigned a number of simulations which you are expected to complete outside of class. Selected simulations may be collected and used towards extra credit points for the course.

Special Services

Students requesting classroom accommodations or modifications because of a documented disability must contact the Access Office for Students with Disabilities located in the Farber Hall. The phone numbers are 245-2498 (V/VP) and 219-1348 (TTY).

Office Hours

I will not provide Instructor on Demand (IOD) service so I encourage you to take advantage of my scheduled office hours - my preferred form of communication. I will gladly respond to e-mail received during the week within 24 hours. However, this does not apply to the weekend, since I will not be checking email messages.

Grade Determination: Final grades will be determined as follows, subject to change as deemed appropriate:

Two Exams	15%
Final Exam (comprehensive))	45%
Comprehensive Audit Case (<i>Integrated Audit Practice Case</i> , team based)	25%
ACL Project	5%
Specialized Industry Audit Project	5%
VISIO Project	2%
Internal Control Paper	3%
Total	100%

In borderline grading cases, class participation and attendance throughout the semester will be taken into consideration

LCOBA Food and Drink Policy

Please note that food and drink (except water) is not allowed in the class room. Your compliance with this policy is appreciated.

Valdosta State University
Langdale College
Department of Accounting and Finance

Course Policies

1. Professionalism

Accounting is a highly respected profession that provides a service to a client. This is true if you are an auditor or a tax accountant hired by a client; or you are a controller, audit manager, or managerial accountant where your client is the company for which you work. **The only product you offer is quality, ethical professional service.** I expect that you will conduct yourself in the classroom as you would at a business meeting with a client or with the management in your company. Your professionalism in class means:

- When you have a job it is *your responsibility to fulfill all the requirements* of the job. It will be the same in the course. It is your responsibility to meet the course requirements and not that of the instructor.
- *Your cell phone must be in the off position. I will ask you to leave the room if your cell phone rings during class or you are caught 'texting'.*

2. Academic Integrity:

Students must accept the responsibility to be honest and to respect ethical standards in meeting their academic assignments and requirements. Integrity in the academic life requires that students demonstrate intellectual and academic achievement independent of all assistance except that authorized by the instructor. The use of an outside source, including electronics sources, in any paper, report or submission for academic credit without the appropriate acknowledgement is plagiarism. It is unethical to present as one's own work the ideas, words or representations of another without the proper indication of the source. Therefore, it is the student's responsibility to give credit for any quotation, idea or data borrowed from an outside source. Students who fail to meet the responsibility for academic integrity subject themselves to an "F" in the course

3. Mandatory Attendance.

An important part of this course (and your grade) is your active participation in class. Schedule your time far enough in advance so that conflicts that prevent you from being prepared for class, or available to work on group assignments are minimized. Students will be called on to answer questions related to all aspects of Auditing. Your voluntary contributions to class discussions are valuable. Therefore, attendance at all classes is mandatory. Notify professor in advance should you not be able to attend a class.

4. Course Projects:

1. **Internal Control Paper:** This paper should be an actual experience that you have been through or that you are aware of. It can be from your work life or personal life. The paper should describe a situation where control activities were weak and therefore goods, services, cash, inventory or personal information was either stolen or lost. The situation can involve manual or computer controls. The first part of the paper should describe the situation and people involved in detail. The second part of the paper should describe the controls that should have been in place to keep the theft or problem from happening. The paper should be no longer than 3 pages, double spaced. The paper must be typed.
2. **Audit Case:** Each student will be assigned to a group and the group will work together to complete the audit of *Peach Blossom Cologne Company* and *The Triangle Manufactured Homes Case* This is an important part of the course requirement and you are expected to spend a significant time away from the classroom working with your group to prepare audit work papers and related documentation and support.

Valdosta State University
Langdale College
Department of Accounting and Finance

3. **ACL Project:** Assignment will follow.
4. **Visio Project:** Assignment will follow
5. **Audit Industry Project:** This project is meant to help stimulate your thinking about what special considerations are required to effectively and efficiently audit particular specialized industries. These are industries where specialized audit guides exist. Choose an industry for which the AICPA has issued an accounting and audit guide. The following are possibilities:
 - **Agricultural producers**
 - **Airlines**
 - **Brokers and dealers in securities**
 - **Casinos**
 - **Construction contractors**
 - **Depository and lending institutions**
 - **Federal government contractors**
 - **Health care organizations**
 - **Investment companies**
 - **Life and health insurance companies**
 - **Nonprofit organizations**
 - **Oil and gas producers**
 - **Property and liability insurance companies**

Obtain a copy of the relevant Accounting and Audit Guide. You can buy copies at www.cpa2biz.com.

A. Prepare a report that addresses the following topics:

- An overview of the industry, including focusing on factors that influence organizations' success and failure (e.g., airlines have high fixed costs. Life insurers are dependent on investment income.)
- How the characteristics of the industry affect information needs of financial statement users (e.g., nonprofit organizations present more data regarding how money is spend, and are less focused on bottom line profits, than for-profit enterprises due to donor concerns about efficiency; e.g., insurers are highly regulated, and certain disclosures relate to compliance with regulatory rules.
- Unique inherent risks (e.g., casinos have a lot of cash that can be stolen.)
- Unique control risks and control considerations (e.g., regulations require that securities dealers must carefully separate client funds from the dealers' own funds.)
- How the industry characteristics, inherent risks, and control considerations affect substantive testing. What substantive procedures would be performed that might not be normal in a commercial enterprise? What procedures are not required? What might require different emphasis than in an audit of a typical manufacturing or commercial company.)

**Valdosta State University
Langdale College
Department of Accounting and Finance**

Tentative Schedule:

The following is a proposed schedule and is subject to change. Students are expected to review the multiple choice questions at the end of each chapter prior to each class period.

Week	Reading/Activity
1	Course Introduction/ Group Formation Chap 1 – Auditing and Assurance Services
2	Chap 2 – Professional Standards
3	Module B – Professional Ethics
4	Module B – Professional Ethics
5	Chapter 3 – Management Fraud and Audit Risk
6	Chap 4 - Engagement Planning
7	<i>Exam #1</i> Chap 5 – Internal Control Evaluation
8	Module H – Information Systems Auditing Module E – Overview of Sampling
9	Chap 6 – Employee Fraud and the Audit of Cash Chap 7 – Revenue and Collection Cycle
10	<i>Exam #2</i> Chap 8 – Acquisition and Expenditure Cycle
11	Chap 9 – Production and Payroll Cycle
12	Chap 10 – Finance and Investment Cycle
13	Chap 11 – Completing the Audit Module C – Legal Liability
14	Chap 12 – Reports on Audited Financial Statements
15	Module A – Assurance and other Services

* - plus all previous assignments

**Valdosta State University
Langdale College
Department of Accounting and Finance**

Appendix A: Learning Outcomes, Coverage and Assessments

<i>Learning Outcomes</i>	<i>Course Coverage</i>	<i>Assessment Method</i>
1. Understand the rules established by the profession that are designed to ensure the ethical conduct of an accounting professional	<ul style="list-style-type: none"> • Textbook • Lectures, including various ethics exercises 	<ul style="list-style-type: none"> • Exams
2. Demonstrate an understanding of the fundamental knowledge required by auditors to conduct financial statement audits	<ul style="list-style-type: none"> • Textbook • Audit Simulation/Peach Blossom 	<ul style="list-style-type: none"> • Exams • Group project – Peach Blossom/Peer Evaluations
3. Demonstrate an understanding of the business issues and risk faced by auditors in conducting financial statement audits, and of internal controls	<ul style="list-style-type: none"> • Research • Lectures 	<ul style="list-style-type: none"> • Written Assignments
4. Demonstrate an understanding of the various tools used by auditors in conducting financial statement audits	<ul style="list-style-type: none"> • Projects • Lectures, including various ethics exercises 	<ul style="list-style-type: none"> • Visio, ACL assignments

Request for a New Course
Valdosta State University

Date of Submission: 04/20/2009(mm/dd/yyyy)

Department Initiating Request: Accounting and Finance

Faculty Member Requesting: Dr. Len Weld

Proposed New Course Prefix & Number: ACCT 7980

(See Course Description Abbreviations in the Catalog for approved prefixes.)

Proposed New Course Title: Accounting Internship

Proposed New Course Title Abbreviation: Accounting Internship

(For student transcript, limit to 30 characters and spaces)

Semester/Term/Year to be Effective: Spring 2010

Estimated Frequency of Course Offering: Fall, spring, summer

Indicate if Course will be: Requirement for Major or Elective Course

*****If this new course is to be included in the curriculum, be sure to initiate a Curriculum Change Form.*****

Total Contact Hours: 3

Lecture Hours: 0

Lab Hours: 0

Credit Hours: 3

Proposed Course Description: (box expands indefinitely)

Prerequisite: Department Head approval. Graded as Satisfactory or Unsatisfactory. The application of academic accounting skills and values in an employment situation. The student is required to complete a written project that has been approved by the faculty supervisor and the employer.

Justification: *Select one or more of the following to indicate why the requested new course will be beneficial and give justification. Please include or append relevant supporting data.*

(box expands indefinitely)

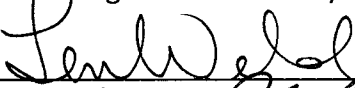
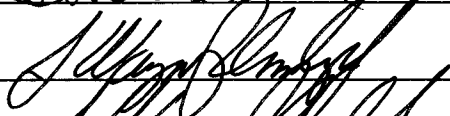

- Improving student learning outcomes:
- Adopting current best practice(s) in field:
- Meeting mandates of state/federal/outside accrediting agencies:
- Other: This new course will be part of the proposed Master of Accountancy Program.

Plans for assessing proposed course: (box expands indefinitely)

The assessment components will include the written project and employer evaluation.

*** ATTACH A COURSE SYLLABUS WITH COURSE OUTCOMES/ASSESSMENTS AND GENERAL EDUCATION OUTCOMES/ASSESSMENTS.

Approvals: (Print out for signatures & dates)

Dept. Head(s)	<u></u>	Date	<u>4/20/09</u>
Dean(s)/Director(s)	<u></u>	Date	<u>4/20/09</u>
College Exec. Comm.	<u></u>	Date	<u>4/20/09</u>
Graduate Exec. Comm.	_____	Date	_____
Academic Comm.	_____	Date	_____

Indicate How Course will be Taught: Hybrid

If course is online:

Does proposed new course alter the percentage of the degree program available online? No

As a result of this new course, how much of the program will now be available online? less than 25%

***If more than 25%, notify SACS Liaison and Asst. Director for Distance Learning.**

Harley Langdale, Jr.
College of Business Administration
Department of Accounting & Finance
Valdosta State University
Valdosta, GA 31698-0070

Phone: (229) 333-5967
Fax: (229) 249-2706

PART A: MASTERS OF ACCOUNTANCY INTERNSHIP PROGRAM GUIDELINES

I- Purpose:

ACCT7980 is an internship course in the Department of Accounting & Finance, Harley Langdale, Jr. College of Business Administration, Valdosta State University. This internship course provides student interns in the Masters of Accountancy program with field learning experiences that are unattainable in an academic setting. An internship is one of the most effective ways to have students gain work experience and make job-related contacts during their college degree program. Accounting students' career-related work experience through the internship program has become increasingly important for securing a job in today's competitive job market.

II- Student Responsibilities:

- Students enrolling in ACCT 7980 will work at least 300 hours per term and will receive three (3) credit hours upon successful completion of the internship.
- The students must 1) select a professor to serve as the academic coordinator for the course, 2) obtain an internship position within a organization, 3) identify a person within the organization to supervise the intern, and 4) select an internship project. The intern, the professor, and the organization supervisor will cooperatively structure a project/program that provides a learning experience equivalent to an in-class, three-semester-hour course. The student will submit a formal report in the format and length agreed upon with the supervising professor.
- The student must complete the Department of Accounting & Finance Internship Agreement Form, which consists of 1) student and internship employer information sections, 2) a description of the project (which must be typed or neatly printed on the form), and 3) the signatures of the organization supervisor, the professor, the head of the Department of Accounting & Finance, and the Associate Dean or Dean.
- Students should choose an organization, consult with the appropriate supervisor about responsibilities, and complete the Internship Agreement Form before the end of the semester preceding the semester of the internship. ***Registration for the internship must be completed by the first day of classes for the applicable semester.***

- Once all signatures are obtained, the intern will make and distribute copies of the forms as follows:
 - Make two copies of the Internship Program Guidelines (one for the organization supervisor and one for the student);
 - Make four copies of the ACCT 7980 Internship Agreement Form (organization supervisor, professor, student advising center, and student);
 - Make two copies of the Intern Evaluation Form (organization supervisor and student);
 - Take a copy of the Internship Agreement Form to the professor and to the Student Advising Center. Request a Course Registration Number (CRN) for the course and register for the course at the appropriate time.
 - When the student internship work program begins, take a copy of the Accounting/Finance Internship Program Guidelines, the Accounting/Finance Internship Agreement Form, and the Intern Evaluation Form to the organization supervisor.
- The organization supervisor and the student intern will be jointly responsible for identifying work activities to serve as basis for a formal report to be written by the student intern and submitted to the professor *no later than the last day of regular class meetings*.

III- Employer and Organization Supervisor Responsibilities:

- Generally, the employer will pay the student intern a salary commensurate with his/her training and experience. However, the intern may accept a voluntary position, if he/she desires.
- The employer will appoint an immediate supervisor to act as the organization's representative in structuring, implementing, and reviewing the work of the student intern.
- *At the end of the semester, by the last day of regular classes meet*, the student's supervisor will complete the Intern Evaluation Form and submit it to the professor.

IV-Professor Responsibilities:

- The professor will grade the formal report and evaluate the student's Internship Evaluation Form completed by the student's supervisor to determine whether a Satisfactory or Unsatisfactory final course grade is warranted.

PART B: ACCT 7980 INTERNSHIP AGREEMENT FORM

STUDENT INFORMATION – completed by the student

Student's Name: _____ **Student ID#:** _____

Local Address: _____

City _____ **State** _____ **Zip** _____

Phone: _____ **Cell Phone:** _____

E-mail: _____

Semester of Internship: _____ **Year:** _____

Have you had an internship before? No _____ Yes _____ **For how many credits?** _____

INTERNSHIP EMPLOYER INFORMATION – completed by the student

Employer/Organization Name: _____

Name of Organization Supervisor: _____

Local Address: _____

City _____ **State** _____ **Zip** _____

Phone: _____ **Fax:** _____

E-mail: _____

PROJECT DESCRIPTION: (typed or neatly printed) – completed by the student (after consulting with the supervisor)

[Empty box for project description]

Signature of Organization Supervisor

Date

Signature of Professor

Date

Signature of Department Head

Date

Signature of Dean or Associate Dean

Date

PART C: INTERN EVALUATION FORM

Name of Intern

Name of Organization Supervisor

Purposes: (a) To serve as input into the grade assigned by the professor for the course; (b) To serve as the basis for an exit interview, if the supervisor desires.

Instructions:

Listed below are a number of characteristics that are important for success in business. For each characteristic, place an X mark on the rating scale, under the word(s) that best describes the intern being rated. Your comments and evaluation will be included in determining the intern's final grade.

	Needs Improvement	Acceptable	Above Average
Accuracy (Correctness of work duties performed.)			
Alertness (Ability to understand instructions and to solve problem situations.)			
Attendance (Dedication to coming to work on time, conforming to work hours, and avoiding absences.)			
Courtesy (Politeness of the attention that the intern gives other people.)			
Creativity (Talent for being imaginative and for finding new and better ways of doing things.)			
Drive (Extent to which the intern is a self-starter and has a desire to attain goals.)			
Efficiency (Ability to complete work within the time allowed.)			
Job Knowledge (Knowledge of the information concerning work duties that the intern should know for a satisfactory job performance.)			
Stability (Ability to withstand pressure and to remain calm in crisis situations.)			
Value of Services (Extent to which the intern performed valuable services.)			

Signature of Organization Supervisor

Date

New Program Proposal

Bachelor of Business Administration

Major: International Business

Valdosta State University

April 2009

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FORMAL PROPOSAL

Institution: Valdosta State University
Institution Contact: Dr. Louis Levy, Provost and Vice President of Academic Affairs
Date: April 14, 2009
School/Division: Langdale College of Business Administration
Department: Management
Name of Proposed Program: International Business
Degree: Bachelor of Business Administration
Major: International Business
Degree Inscription: Bachelor of Business Administration
CIP Code: 52.1101
Anticipated Starting Date: Spring 2010

Bachelor of Business Administration Major in International Business

Program Overview

The Langdale College of Business Administration (LCOBA) proposes a new interdisciplinary major in International Business (IB) under the existing BBA degree. The proposed degree will be comprised of international business courses in economics, finance, management, marketing, and a general introduction to international business course. The major will require a foreign language, cross-cultural courses, and an international experience. These aspects augment the required business courses to form a necessary knowledge base for a career specific to international business. In addition, the major will require a business concentration selected from one of the following areas: accounting, economics finance, management, and marketing. The major integrates an additional knowledge base within other functional areas of business. The new major is designed to meet the following objectives:

- a) To prepare its graduates for careers in international business,
- b) To create a formal structuring of courses (IB major) that projects to future employers an international business knowledge base such as that projected by other BBA majors,
- c) To develop students' foreign language, critical thinking, problem-solving, oral and written communications, and technology skills within the field of international business,
- d) To support Valdosta State University's (VSU) strategic goals of "promoting diversity and international programs" and "creating new academic programs at the undergraduate level to meet the needs of students and the region," and
- e) To support the LCOBA strategic goals of "expanding educational opportunities for business majors" and "expanding opportunities for international experiences."

There is no additional steady-state cost for the IB program. The proposed major in IB requires the cross-discipline coordination of LCOBA and Arts and Sciences courses already offered at the undergraduate level. Only one new course offering is required. Additional student fees, grants, and outside dollars will not be required. Start-up costs will be in the form of faculty time. Additional funds above those already paid for faculty salaries and benefits are not required.

1. **Curriculum:**

- a. **List the entire course of study required and recommended to complete the degree program. Provide a sample program of study that might be followed by a representative student.**

Senior College Curriculum (60 hours)

Senior Core Curriculum (18 hours)

BUSA 2100 Applied Business Statistics (existing course)
ENGL 3010 Writing for Business (existing course)
FIN 3350 Financial Management (existing course)
MGNT 3250 Management and Organizational Behavior (existing course)
MKTG 3050 Introduction to Marketing (existing course)
BUSA 4900 Business Policy (existing course)

Required Courses for International Business Major (15 hours)

IB 3000 Introduction to International Business (**new course**)
ECON 3600 International Economics (existing course)
FIN 3650 Multinational Corporate Finance (existing course)
MGNT 4800 International Management (existing course)
MKTG 4680 International Marketing (existing course)

Required Business Concentration (9 hours)

Select one area of concentration from ACCT, ECON, FIN, MGNT, or MKTG. From your chosen area of concentration, select any three (3) 3000 or 4000-level courses not required above. (existing courses)

Required Cross-Cultural Studies (9 hours)

Select from the approved list of cross-cultural courses (see pp. 6-8) that have not been taken elsewhere in the curriculum. Courses from at least two different disciplines must be selected. Other courses may be allowed based on the area coordinator's approval. (existing courses)

Required Foreign Language (9 hours)

These nine hours are in addition to the three (3) hours required in Area D. All foreign language courses should be from the same language. Students proficient (speaks at the intermediate level) in a foreign language may instead choose from the Cross-Cultural Studies courses or any 3000/4000-level LCOBA course not taken above. (existing courses)

Required Study Abroad

Subject to waiver based on student's international experience and area coordinator's approval (e.g. Summer Abroad Program, Semester Exchange, Internship Abroad, foreign living/working experience).

List of Cross-Cultural Courses:

The list contains courses from 16 other departments/areas at VSU.

*Indicates that this section has departmental prerequisites and/or requires instructor permission to obtain. Please note also that all 3000/4000 level foreign language courses require 2002 level proficiency.

Department Name/Course listing (number and title)

Anthropology

*ANTH 3020 – Culture and Personality

*ANTH 3040- Cultural Anthropology

Communication Arts

COMM 3500- Fundamentals of Cross-Cultural Communication

Criminal Justice

*CRJU 4010- Comparative Justice Systems

English

ENGL 2110- World Literature I- The Ancient World

ENGL 2120- World Literature II- The Age of Discovery

ENGL 2130- World Literature III- Development of Modern Thought

ENGL 2140- World Literature IV- The Genres of World Literature

ENGL 3320- Studies in African Literature

French

FREN 3110- French Culture and Civilization I

FREN 3120- French Culture and Civilization II

FREN 3410- Francophone Literature

FREN 3450- Current Events of the French-Speaking World

FREN 4210- Business French

Geography

GEOG 1101- Introduction to Human Geography

GEOG 1102- World Regional Geography

GEOG 3410- Cultural Geography

GEOG 3610- Economic Geography

GEOG 3910- European Geography

GEOG 3920- Geography of the Middle East

German

GRMN 3551- German Culture and Civilization I

GRMN 3552- German Culture and Civilization II

History

HIST 1011- History of Civilization I

HIST 1012- History of Civil II

HIST 1013- History of Civil III

HIST 3120- History of Culture and Cuisine

HIST 3209- History of Europe Since 1945

HIST 3402- Slavic Europe since 1815
HIST 3502- Topics in German History
HIST 4304- The Caribbean
HIST 4401- East Asia
HIST 4402- Asia and the Modern World
HIST 4403- The Indian Subcontinent
HIST 4502- Middle East since 1798
HIST 4512- Modern Africa

International Studies

INTL 2090-Introduction to International/Intercultural Studies

Perspectives (classes count for only two hours)

PERS 2140- Human Rights
PERS 2314- Maps as Political and Cultural Documents
PERS 2340- Female Heroes in Religion and Art
PERS 2350- Religion and Culture
PERS 2360- Development of French, English, and American Theater
PERS 2530- Gender, Justice, and the Family
PERS 2600- International Film
PERS 2610- Tradition and Identity
PERS 2670- Latin American Studies
PERS 2675- Japanese Music and Culture

Philosophy

PHIL 3300- Philosophy of Religion
PHIL 3700- Buddhism
PHIL 3710- Hinduism
PHIL 3800- Philosophy of Film

Political Science

POLS 2401- Introduction to Global Issues
POLS 3300- Comparative Politics
POLS 3400- International Politics
POLS 3520- Modern Political Ideologies
POLS 4300- European Politics
POLS 4310- Politics in Russia
POLS 4330- African Politics
POLS 4350- Politics of Developing Nation
POLS 4360- Politics of Post-Communism
POLS 4390- Constitutional Law and Judicial Politics of the European Union

Religions Studies

REL 2020- World Religions
REL 3510- Judaism
REL 3520- Islam
REL 3600- Women and Religion

Sociology

SOCI 3150- Sociology of Religion

Spanish

SPAN 3150- Civilization and Culture of Spain

SPAN 3160- Civilization and Culture of Latin America

Women's and Gender Studies

WGST 4300- Global Feminism

*Indicates that this section has departmental prerequisites and/or requires instructor permission to obtain.

Please note also that all 3000/4000 level foreign language classes require 2002 level proficiency.

Sample Program of Study – IB Major with an accounting concentration

<u>Freshman Year</u>		<u>Sophomore Year</u>	
Fall	Spring	Fall	Spring
ENGL 1101	ENGL 1102	ACCT 2101	ACCT 2102
MATH 1111	MATH/SCIENCE	ECON 2105	BUSA 2000 (1hr)
POLS 1101	LAB SCIENCE (4hrs)	ENGL2110	CISM 2201 (2hrs)
HIST 2111/2112	PERS 2314 (2hrs)	LAB SCIENCE (4hrs)	ECON 2106
FOREIGN LANG	SOCIAL SCIENCE	PERS 2350 (2hrs)	BUSA 2106
REGENTS EXAMS			SOCIAL SCIENCE
Hours15	Hours15	Hours15	Hours15
<u>Junior Year</u>		<u>Senior Year</u>	
Fall	Spring	Fall	Spring
IB 3000	FOREIGN LANG	FOREIGN LANG	FOREIGN LANG
BUSA 2100	ENGL 3010	ACCT 3250	BUSA 4900
MKTG 3050	ACCT 3100	FIN 3650	ACCT 3700
FIN 3350	ECON 3600	COMM 3500	MKTG 4680
MGNT 3250	MGNT 4800	GEOG 1102	HIST 3209
Hours15	Hours15	Hours15	Hours15

Summer between junior and senior year – LCOBA Study Abroad program

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b. Course Descriptions for existing required courses for IB and the new course:

IB 3000: Introduction to International Business This course provides an introduction to the study of international business. Students will be able to evaluate country risks, distinguishing between different foreign business structures and practices, and critically evaluate cultural distinctions and their effects on individuals. (new course)

ECON 3600: International Economics Students will gain an understanding of the consequences of exchanges of goods and services across different countries. International trade policy questions such as tariffs, quotas, and their effect on the domestic and world economy will be discussed. Topics will also include national income accounting, the balance of payments and the determination of exchange rates. Frequently cited and analyzed statistics and trends will be examined. (existing course)

FIN 3650: Multinational Corporate Finance This course is designed to link financial theory with financial practices on a global stage. Expanded terminology, models, analytic techniques and processes are examined in the typical international setting. Particular attention is given to applications and limitations of the core paradigms applied throughout the world of corporate financial management. (existing course)

MGNT 4800: International Management This course will teach the behavioral and cultural differences throughout the world in the realm of management and supervision. The student will broadly understand the global environments (macroeconomic, political, legal and cultural), major trade agreements, associations and institutions. The importance of ethics and social responsibility in international management will be discussed. An appreciation for tracking global current events will be developed. (existing course)

MKTG 4680: International Marketing This course is designed to provide students with a framework that international marketing operations can be analyzed, understood, and undertaken. It focuses on the issues that are being faced by firms in today's international marketplace, particularly those that relate to strategy formulation and implementation. The main differences between domestic and international operations are usually matters of degree, variation, and complexity of controllable (i.e. production, marketing, finance, and personnel) and uncontrollable forces (i.e. aspects of the national and cultural environments that exist around the world). (existing course)

c. Course Prerequisites:

IB 3000 Introduction to International Business Admission to LCOBA

ECON 3600 International Economics Admission to LCOBA

FIN 3650 Multinational Corporate Finance Admission to LCOBA and a "C" in FIN 3350 in Senior Core Curriculum.

MGNT 4800 International Management	Admission to LCOBA and a "C" in MGNT 3250 in Senior Core Curriculum.
MKTG 4680 International Marketing	Admission to LCOBA and a "C" in MKTG 3050 in Senior Core Curriculum.

d. Institutional Requirements for Approval:

The LCOBA Dean asked six faculty currently teaching international business courses and the Assistant Director of International Programs to serve on the Major in International Business Committee. The committee was charged with investigating the possibility of an International Business (IB) major within the current Bachelor of Business Administration degree.

The initial phases of the committee's work included the identification of two subcommittees to perform two major tasks. The first task was to identify outstanding IB programs in the country; the second task was to develop a survey instrument to determine student demand for an IB major. The subcommittees were formed and produced preliminary information. The entire committee discussed and voted on the final proposal.

The proposed curriculum was presented to the LCOBA's Executive Committee at their November 5, 2008 meeting. The Major in IB Committee discussed the comments and suggestions of the Executive Committee. Appropriate changes were made to the proposal.

The proposal was reviewed by the Association to Advance Collegiate Schools of Business (AACSB International) administrative staff. After their feedback and the acceptance of the Letter of Intent by the USG BOR, the revised IB proposal was submitted to the LCOBA Curriculum Committee (4/13/2009) and then to the LCOBA faculty (4/20/2009).

e and f. Consistent with National Standards

LCOBA is accredited by the Association to Advance Collegiate Schools of Business International (AACSB International). AACSB International has the highest standard of achievement for business schools, worldwide. AACSB accreditation assures stakeholders that business schools have qualified faculty, current curricula, a high level of faculty scholarship, and a comprehensive assurance of learning process. In addition, the IB major must be consistent with the mission of LCOBA, VSU, and University System of Georgia (USG).

The IB program directly fosters cultural diversity by requiring non-business cross-cultural courses and an international experience. The IB program targets LCOBA students who are interested in pursuing a career in international business. The IB major will project to future employers an international business knowledge base such as that projected by other BBA majors.

The IB major proposal supports the missions and the strategic plans of LCOBA, VSU, and the University System of Georgia (USG). Strategic Goal #1 of the USG's *Strategic Plan (Transforming the System, Changing Lives, and Strengthening the State)* includes "excellence in undergraduate education to meet students' 21st century educational needs." This goal speaks to the value of liberal arts education and study abroad participation. Strategic Goal #3 (USG's Strategic Plan) speaks of a "Global Georgia" and to the need of Georgia to compete with other countries, the need for "programs that develop Georgia's own human capital," and a "system-level academic plan for workforce development." The IB major proposal serves to promote and support both of the identified goals of the USG's *Strategic Plan*. The proposed program includes an increased number of liberal arts courses above the traditional business degree. In addition, the proposed program provides for study abroad opportunities as well as educational instruction in international business.

The proposed International Business major within the BBA program specifically supports two listed goals in the VSU's *Area Goals Report* of the Vice President of Academic Affairs. These goals are #9, "promotion of diversity and international programs," and #14, "create new academic programs at the graduate and undergraduate levels to meet the needs of students and the region." Finally, the proposed program serves to promote and support LCOBA's Strategic Goal #1: "expand educational opportunities for business majors," and LCOBA's Strategic Goal #2: "expand opportunities for international experiences."

The IB major proposal is consistent with AACSB standards.

Standard 9: Faculty Sufficiency

Current faculty workloads will not be negatively impacted by the addition of the IB major. All required IB courses are currently being offered except for the introduction to international business course. Participating faculty make up 100% of this program. Faculty adhere to a minimum of two office hours per course per week. Students have adequate interaction with the faculty. Faculty have a 3-3 teaching load. The IB major will not change their teaching load or number of course preparations.

Standard 10: Faculty Qualifications

All IB faculty are terminally qualified. One hundred percent (100%) of the faculty are Academically Qualified (AQ) and are qualified to teach in this business area. LCOBA has sufficient resources to ensure that this standard is maintained. LCOBA has sufficient endowment to support research activities. LCOBA has averaged over 70 intellectual contributions during the last three years which includes 20 to 25 publications in peer-reviewed journals. LCOBA offers 12 summer research grants of \$8,000. In addition, LCOBA has an incentive/award program for publications in refereed journals.

Standard 11: Faculty Management and Support

The LCOBA Faculty Policies Handbook clearly communicates to the faculty all expectations in teaching, research, and service. Both the Tenure and Promotion guidelines and the annual faculty evaluations reinforce these expectations. The Executive

Committee (dean, associate dean, and department heads) effectively manage faculty resources across the college as well as by major. LCOBA has a 5-year Strategic Plan and a 2-year Operational Plan that assist in allocating resources strategically.

Standard 12: Aggregate Faculty and Staff Educational Responsibility

The LCOBA's faculty, academic departments, and individual faculty, staff, and administrators share responsibility to ensure instructional effectiveness and overall student achievement. LCOBA's primary mission is teaching. The college's tenure and promotion guidelines reflect this primary mission. Faculty are encouraged to further their education and knowledge by attending teaching and development conferences. Adequate resources are available for acquiring innovative new teaching technologies. Grants are made available for faculty wishing to develop new courses or revamp existing ones. All faculty are members of an Assurance of Learning Team. Active service-learning student organizations augment faculty-student mentorships.

Standards 15-17: Assurance of Learning (AOL)

LCOBA has a well-established AOL structure that evaluates and revises the curricula of degree programs and that assesses their impact on students learning. Eight AOL teams (communications, ethics, global, quantitative analysis, software/computer applications, team work, knowledge, and the MBA program) work continually to develop, monitor, evaluate, and revise the substance and delivery of the curricula. Learning goals and rubrics have been created. The IB major will be subjected to the same level of scrutiny to assure that student learning objectives are achieved.

g. Study Abroad Opportunities (field experiences)

LCOBA's Steele Foundation Endowment has been able to fund 17 study abroad scholarships at \$775.00 each this coming summer. Other scholarship opportunities are available for VSU's International Programs office. VSU students have an extensive list of international universities to fulfill the study abroad experience requirement of the IB major. All sites are faculty supervised. The following is a list of the opportunities:

Chile – Universidad de La Serena
China – Yangzhou University
Czech Republic – Palacky University
France - Toulouse Business School
Germany – University of Education Karlsruhe
Germany – Karlsruhe University of Applied Sciences
Germany – Zeppelin University
Hungary – Esterhazy Karoly College
Japan – Kansai Gaidai
Korea – Daegu Haany University
Mexico – Autonomous University of the Yucatan
Mexico – University of Guadalajara
Russia – Kaliningrad International Business Institute
Russia – Moscow City Pedagogical
Russia – Samara State Economics University

Russia - Saint-Petersburg University of Humanities and Social Sciences
Russia – Syktyvkar State University
Spain - Barcelona Toulouse Business School
Spain – Facultad de Economía – IQS
Spain – Universidad Politecnica de Valencia
Turkey – Abant İzzet Baysal Üniversitesi
UK – University of Northumbria
UK – Sunderland University
UK- University of Surrey – Roehampton
UK – University of Paisley
Ukraine – Vernadskyi Tavricheskii National University

There are other possibilities through other universities throughout USG.

h. Adequacy of Core Offerings

Multiple sections of all Business Administration Common Senior College Core classes are offered each semester. Two sections of MKTG 4680 and MGNT 4800 are offered each fall and spring; one section of each is usually offered in the summer. One section of ECON 3600 and FIN 3650 are offered each year. Currently, enrollment in these two classes averages approximately 20 students each. If demand for the IB program dictates, ECON 3600 and FIN 3650 can be moved into larger classrooms (class size of 50 students). The demand for required courses in the IB major will come exclusively from LCOBA students. Given the size of the LCOBA student body and the projected demand for the IB major, core offerings are sufficient to support the proposed IB major.

2. Admissions Criteria

All students who wish to pursue an international business degree must be accepted to the senior college of the Langdale College of Business Administration. Students who meet the following criteria are accepted.

1. Completion of all junior college requirements.
2. Successful completion of both parts of the Regent's Testing Program.
3. A minimum over-all Grade Point Average (GPA) of 2.80 on a 4.00 scale. The GPA calculation is based on all course including transfer credits.
4. A minimum grade of C in all courses in Area F of the junior core curriculum. These courses are ECON 2105, 2106, ACCT 2101, 2102, BUSA 2106 (Environment of Business), BUSA 2000 (Introduction to Business Administration) and CISM 2201 (Fundamentals of Computer Applications) or CS 1000 (Introduction to Microcomputers and Applications).

3. **Availability of Assistantships**

There are currently no LCOBA assistantships available for any LCOBA majors. There are VSU student work-study assistantships available.

4. **Student Learning Outcomes**

Students majoring in programs of the Langdale College of Business Administration will be:

1. able to effectively utilize analytical skills to solve business problems,
2. effective oral and written communicators in a business environment,
3. able to recognize and resolve business dilemmas in a legal and ethical manner,
4. aware of the global business environment,
5. competent in management-specific areas,
6. cooperative and productive in group settings, and
7. competent in the use of technology.

Students majoring in IB will:

1. utilize analytical skills to resolve international business problems,
2. demonstrate an understanding of cultural differences that relate to managing in a global context,
3. become familiar with the psychological and theoretical mechanisms important to setting goals, planning, organizing, and executing sound business decisions in the global context,
4. be able to define and demonstrate knowledge of basic international trade theory and related concepts,
5. be able to predict the effects of changes in government policy related to international trade,
6. demonstrate skills in contrasting international macroeconomic, legal, behavioral, cultural, and religious environments as they pertain to expatriate managers,
7. become familiar with financial management terminology, models, analytic techniques and processes in the typical international setting, and
8. define the international marketing environment and understand its complexities and demonstrate a knowledge of how international marketing research is conducted.

5. **Administration of the Program**

- a. The program will be housed in the Department of Management in LCOBA.
- b. The program will be managed by LCOBA's Director of International Programs. The director will be responsible for academic advising and coordinating international experiences (study abroad, exchanges, etc...). The director will work with LCOBA's department heads for scheduling the required IB courses. Given that the proposed program is interdisciplinary, the participating faculty will be evaluated annually by their respective department heads.

6. **Waiver to Degree-Credit Hour** Not Applicable

7. Accreditation

There is no specific accrediting body for the BBA in international business. However, as a specialized agency, AACSB International grants accreditation for undergraduate business administration programs. Accreditation is a process of voluntary, non-governmental review of educational programs. Institutional accreditation reviews entire colleges. The LCOBA at VSU is accredited by AACSB International. The following is taken from the home page of AACSB International.

AACSB International accreditation represents the highest standard of achievement for business schools, worldwide. Institutions that earn accreditation confirm their commitment to quality and continuous improvement through a rigorous and comprehensive peer review. AACSB International accreditation is the hallmark of excellence in management education.

AACSB International accreditation assures stakeholders that business schools:

- Manage resources to achieve a vibrant and relevant mission.
- Advance business and management knowledge through faculty scholarship.
- Provide high-caliber teaching of quality and current curricula.
- Cultivate meaningful interaction between students and a qualified faculty.
- Produce graduates who have achieved specified learning goals.

LCOBA sends annual reports to AACSB International and will be reviewed for reaffirmation of accreditation in 2012.

VSU is also accredited by the Southern Association of Colleges and Schools (SACS). This accreditation process is based on a ten-year term accreditation. The accreditation process helps focus schools on a continuous process of improvement, providing external checks, support, and feedback to help schools continuously improve. VSU is scheduled for a SACS review in 2010.

8. Projected Enrollment

We estimate that 20-30 students per year will graduate from the International Business major BBA program. LCOBA distributed a survey to students in an Area F class, BUSA 2000 (Introduction to Business). The survey was distributed to a total of 128 undergraduates. The program that students were most interested in was the IB major (61 students).

9. Faculty

- a. All faculty are academically qualified (AQ) by AACSB standards. Following this chart, the scholarship and publication record for the participating faculty for the past five years is listed. The complete resumes of the IB faculty are attached in Appendix B.
- b.

Faculty Name	Rank	Highest Degree	Degrees Earned	Academic Discipline	Current Workload
William Buchanan	Associate Professor	Ph.D.	BS, MBA, Ph.D.	Finance	3-3
Attila Cseh	Assistant Professor	Ph.D.	BA, MA, Ph.D.	Economics	3-3
Courtney Droms	Assistant Professor	ABD (expected Ph.D. completion 4/09)	BSBA, ABD	Marketing	3-3
David Kuhlmeier	Assistant Professor	Ph.D.	BA, MA, MIM, Ph.D.	Marketing	3-3
S. Andy Ostapski	Professor	LL.M.	BA, JD, LL.M.	Management	3-3
Matthew Royle	Assistant Professor	Ph.D.	BS, MBA, Ph.D.	Management	3-3
Cynthia Tori	Associate Professor	Ph.D.	BSBA, Ph.D.	Economics	3-3
Fred Ware	Professor	Ph.D.	BME, MBA, Ph.D.	Management	3-3

Explanation of how workload will be impacted by the new program: The participating faculty will remain at the current course load and number of preparations. One faculty member will teach the new IB 3000 (Introduction to International Business). This will be a new course preparation for this faculty member; however, this faculty member's course load will remain the same (3-3).

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Expected responsibilities in the program: All but one of the participating faculty are already teaching the required IB major courses as part of their regular teaching load in their department. All academic advising will be done by the LCOBA Director of International Programs. The IB faculty may travel abroad in conjunction with the study abroad program. This is voluntary and may be a summer course. The dean and director will continue to secure additional study abroad opportunities for the IB students. The dean will be responsible for raising additional funding for study abroad scholarships.

Total Number of Faculty: 8

- c. It will not be necessary to add faculty in order to begin the program.

10. Fiscal, Facilities, Enrollment Impact, and Estimated Budget

- a. Provide a narrative that explains how current institutional resources will be expended specifically for this program.

Current faculty workloads will not be negatively impacted by the addition of the IB major. All required IB courses are currently being offered except for the introduction to international business course. Faculty have a 3-3 teaching load. The IB major will not change their teaching load or number of course preparations.

LCOBA's Steele Foundation Endowment will be able to fund 17 study abroad scholarships at \$775.00 each summer. Other scholarship opportunities are available from VSU's International Programs office. LCOBA will continue to fund these scholarships and will continue to seek to expand the number and dollar amounts of these scholarships.

The VSU Odum Library has an extensive collection of international magazines, journals, and newspapers. In addition, the Odum Library has sufficient international holdings (3,929): 2,136 print holdings, 475 NetLibrary E-books, 802 Ebrary E-books, and 516 government documents. Future budgeted library funds will be redirected to augment current international library holdings.

VSU's Center for International Programs provides central coordination for the University's comprehensive range of services and activities in the area of international education. VSU offers a variety of study abroad and exchange programs. Summer programs are offered directly by the University, with VSU faculty as group leaders and in cooperation with other institutions and organizations in providing group study abroad experiences. Students may also participate in exchange programs which allow them to attend overseas universities as regular students for a semester or an academic year. The IB program will coordinate its activities with the Center for International Programs to ensure the broadest opportunities for the IB students.

- b. Provide a narrative that explains how the institution will fiscally support the establishment of the new program through the redirection of new resources.

Indicate whether the institution will submit a request for new funds as part of its budget request.

No new resources will be needed to begin the IB major. No additional faculty are needed given current student enrollment projections. LCOBA will not be requesting new funding for this program as part of its budget request. Total program costs are negligible given the significant interdisciplinary nature of the program and existing courses.

	First Year FY 2010	Second Year FY 2011	Third Year FY 2012	Fourth Year FY 2013
I. ENROLLMENT PROJECTIONS				
Student Majors				
Shifted from other programs	10	5	0	0
New to the LCOBA	0	15	30	30
<i>Total Majors</i>	10	30	50	60
Course Sections Satisfying Program Requirements *				
Previously existing	8	8	8	8
New	1	1	2	2
<i>Total Program Course Sections</i>	9	9	10	10
Credit Hours Generated by Those Courses				
Existing enrollments	300	450	150	0
New enrollments	0	450	1350	1800
<i>Total Credit Hours</i>	300	900	1500	1800
DEGREES AWARDED				
	0	10	20	30
	<i>Year 2</i>	<i>Year 3</i>	<i>Year 4</i>	<i>Year 5</i>
II. EXPENDITURES				
	EFT Dollars	EFT Dollars	EFT Dollars	EFT Dollars
Personnel – reassigned or existing positions **				
Faculty	0	0	0	0
Part-time Faculty				
Graduate Assistants				
Administrators				
Support Staff				
Fringe Benefits				
Other Personnel Costs				
<i>Total Existing Personnel Costs</i>	0	0	0	0

* Historically, we have offered all our courses in classrooms that seat from 25 to 50 students. New technologies (both hardware and software) have given us the opportunity to move several sections of our principles level classes into an 80-seat auditorium beginning fall 2009, and at the same time actually enhance student-learning outcomes. This has reduced the number of these sections that we need to offer; thus freeing up qualified faculty to teach the new proposed

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introduction to international business course and any additional new sections of required IB courses if necessary.

**No new faculty positions will be requested for the IB program. All required IB courses are currently being offered except for the introduction to international business course. The additional new section (Introduction to International Business) will be taught without adding to the teaching load of the faculty member. Also see (*) above.

<i>EXPENDITURES (Continued)</i>				
Personnel – new positions				
Faculty	0	0	0	0
Part-time Faculty				
Graduate Assistants				
Administrators				
Support Staff				
Fringe Benefits				
Other personnel costs				
<i>Total New Personnel Costs</i>	0	0	0	0
Start-up Costs (one-time expenses)				
Library/learning resources	0	0	0	0
Equipment	0	0	0	0
Other	0	0	0	0
Physical Facilities: construction or major renovation				
<i>Total One-time Costs</i>	0	0	0	0
Operating Costs (recurring costs – base budget)				
Supplies/Expenses	100	100	100	100
Travel	0	0	0	0
Equipment	0	0	0	0
Library/learning resources	500	500	500	500
Other	0	0	0	0
<i>Total Recurring Costs</i>	600	600	600	600
GRAND TOTAL COSTS	600	600	600	600
III. REVENUE SOURCES				
Source of Funds				
Reallocation of existing funds				
New student workload				
New Tuition	0	47,940	95,880	95,880
Federal funds				
Other grants				
Student fees	0	18,900	37,800	37,800
Other (funds from endowment***)	15,000	15,000	15,000	15,000
New state allocation requested for budget hearing				
Nature of Funds				
Base budget				
One-time funds				
GRAND TOTAL REVENUES	15,000	81,840	148,680	148,680

***Funds allocated from LCOBA Steele Endowment.

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11. Facilities Information for New Academic Programs

Proposed Location for the Program: Langdale College of Business Administration

Floor area required for the program (gross and net square feet): _____

- | | Type of spaces required: |
|--|---------------------------------|
| <input checked="" type="checkbox"/> No. of classrooms | _____ |
| <input checked="" type="checkbox"/> No. of labs | _____ |
| <input checked="" type="checkbox"/> No. of offices | _____ |
| <input checked="" type="checkbox"/> Other spaces | _____ |

Place an "X" beside the appropriate selection:

 X Existing facility will be used as is (Area s.f.):

_____ Existing facility will require modification (Area s.f.):

Projected renovation cost:

Estimated relocation cost:

Total funding required:

Source of Funding:

_____ **Construction of new facilities will be required (Area s.f.):**

Estimated construction cost:

Estimated total project cost:

Proposed source of funding:

List any infrastructure impacts that the program will have (i.e., parking, power, HVAC, etc.) and indicated estimated cost and source of funding.

Other comments: No new facilities are requested. Infrastructure impacts are negligible.

APPENDIX A: FACULTY VITAS

VITA

William K. Buchanan
Associate Professor, Accounting and Finance

Education

Ph D, University of North Texas, Denton, Texas, Finance. (1997).
MBA, University of Texas Permian Basin, Odessa, Texas, Finance. (1985).
BS, University of Northern Colorado, Greeley, Colorado, Management. (1976).

Academic Experience

Professional Interests

Research interests

Asymmetric Information, Derivative Securities

Teaching areas

Corporate Finance, International Finance, and Derivative Securities Markets

Teaching

Undergraduate Courses Taught

Financial Management
Adv Financial Management
Advanced Financial Management
Financial Statement Analysis
Multinational Corporate Finance
Fundamentals of Real Estate
Real Estate Finance and Principles
Real Estate Economics
Problems Financial Management
Current Issues in Finance
Finance Internship
Directed Study in Finance

Intellectual Contributions

Articles Published in Peer-Reviewed Journals

Roland, K. P., Buchanan, W. K., Stanley, K. L. (2007). A Regional University's Faculty Driven , Capital Efficient, and Sustainable Assurance of Learning (AOL) System. *Journal of Academic Administration in Higher Education*, 13-16.

- Tori, C. R., Buchanan, W. K., Tori, S. L. (2006). Oil Prices and Non-Euro Western European Exchange Rates: A Cointegrated Panel Analysis. *Oil, Gas & Energy Quarterly*, 55(1), 67-80.
- Buchanan, W. K., Roland, K. P. (2002). Market Timing and Forecasting Ability in the Heating Oil Futures Market. *Oil, Gas & Energy Quarterly*, 51, 115-144.
- Buchanan, W. K., Theis, J., Hodges, P. (2001). Which Way the Natural Gas Price: An Attempt to Predict The Direction of Natural Gas Spot Price Movements Using Trader Positions. *Energy Journal*, 23, 279-293.
- Roland, K. P., Buchanan, W. K. (2000). Basis Correction Factors and Minimum Variance Hedge Ratios in a Commodity Complex. *Oil, Gas & Energy Quarterly*, 101-114.
- Hodges, P., Buchanan, W. K., Theis, J. (2000). Municipal Government Intervention in a Natural Gas Delivery System: The Quest for Better Weather Based Gas Consumption Models in West Texas. *Municipal Finance Journal*, 21(2), 13-24.

Presentations

- Roland, K. P., Buchanan, W. K., Aktas, E., Long, S. E., "A Decade of Dominance: Traditional Product Mix at Community Banks Outperforms Derivatives at Dealer Banks", IABPAD Fall 2007 Conference, International Academy of Business and Public Administration Disciplines, New Orleans. (October 2007). Published in the proceedings.
- Roland, K. P., Buchanan, W. K., Stanley, K. L., "A Regional University's Faculty Driven, Capital Efficient, Sustainable Assurance of Learning System", Academic Business World International Conference, Academic Business World, Nashville, TN. (May 2007). Published in the proceedings.
- Roland, K. P., Buchanan, W. K., Long, S. E., "Do Banks Need Derivative Contracts to Mitigate Interest Rate Risk?", American Academy of Accounting and Finance, St. Pete Beach, Florida. (December 2005). Published in the proceedings.
- Tori, C. R., Buchanan, W. K., Tori, S. L., "Oil Prices and Non-Euro Western European Exchange Rates", Southern Economic Association Conference, Washington D.C., District of Columbia. (November 2005).
- Tori, C., Buchanan, W., "European Exchange Rates and Oil Prices", Southern Economics Association Conference, Tampa, Florida. (November 2003).

Service Activities

University Service Activities

- Semper Fi Organization, Faculty Advisor. (2006 - Present).
- Academic Committee of the Faculty Senate, Committee Member. (2004 - 2008).
- Faculty Development Committee, Committee Member. (2001 - 2003).

Langdale College Service Activities

- Teamwork, Attendee, Meeting.
- AOL Teamwork Committee, Committee Chair. (2004 - 2006).

Department Service Activities

- Faculty Search Committee, Committee Member. (January 2007 - June 2007).

Professional Service

- Energy Journal, Reviewer, Ad Hoc Reviewer. (2004).

Energy Journal, Reviewer, Ad Hoc Reviewer. (2003).

Honors and Awards

Honors and Awards

Quality Research Award, Langdale College of Business, Scholarship/Research, College. (2007).

Quality Research Award, Langdale College of Business, Scholarship/Research, College. (2006).

Langdale College of Business, Scholarship/Research. (2002).

Langdale College of Business, Scholarship/Research. (2001).

Langdale College of Business, Scholarship/Research. (2000).

Langdale College of Business, Scholarship/Research. (1999).

VITA

Attila Cseh
Assistant Professor, Marketing and Economics

Education

Ph D, University of Kentucky, Lexington, Kentucky, Economics. (2006).
MA, Central Missouri State University, Warrensburg, Missouri, Economics. (2002).
BA, Budapest University of Economic Sciences, Budapest, Hungary, Economics. (1997).

Academic Experience

Faculty Positions

Valdosta State University
Assistant Professor. (2006 - Present).
University of Kentucky Center for Poverty Research
Graduate Fellow. (2005 - 2006).
University of Kentucky
Teaching Assistant. (2002 - 2005).
Central Missouri State University
Graduate Assistant. (2000 - 2002).

Relevant Professional Experience

Government, Government Debt Management Agency, Hungary, Financial Analyst. (1999 - 2000).

Professional Interests

Research interests

health economics, labor economics, applied microeconomics

Teaching

Undergraduate Courses Taught

Principles of Microeconomics
International Economics
Health Economics

Intellectual Contributions

Articles Published in Peer-Reviewed Journals

Cseh, A. (2008). Labor Market Consequences of State Mental Health Parity Mandates.
Forum for Health Economics & Policy.

Cseh, A. (2008). The Effects of Depressive Symptoms on Earnings. *Southern Economic Journal*, 75(2), 383-409.

Presentations

- Cseh, A., Forgács, T., "A Rational Addiction-Treatment Model with Interacting Stocks", Southern Economic Association, Washington, D.C.. (November 2008).
- Cseh, A., "Unemployment and Mental Distress", Southern Economic Association, Washington. (November 2008).
- Cseh, A., "Does unemployment trigger mental distress for mature women?", Missouri Valley Economic Association, St. Louis. (October 2008).
- Cseh, A., Denaux, Z. S., Brogdon, J., "Determinants of Obesity Rates in the South", 15th World Congress of the International Economic Association, Istanbul, Turkey. (June 2008).
- Cseh, A., "Labor Market Consequences of State Mental Health Parity Mandates", Southern Economic Association, Southern Economic Association, New Orleans, LA. (November 2007).
- Cseh, A., Forgács, T., "The Effects of State Mental Health Parity Legislation on Health Care Utilization", Missouri Valley Economic Association, Missouri Valley Economic Association, Kansas City, MO. (October 2007).
- Cseh, A., "Mental Health and the Labor Market", Southern Economic Association, Southern Economic Association, Charleston, South Carolina. (November 2006).

Other Intellectual Contributions

Cseh, A., Kenneth, T., Ziliak, J. P. (2006). Poverty Trends in Kentucky: A Return to Normal?. *Kentucky Annual Economic Report*.

Service Activities

University Service Activities

- Faculty Development Committee, Committee Member. (2008 - Present).
- Attendee, Convocation. (August 2008).
- Attendee, Graduation. (August 2008).
- Attendee, Orientation. (June 27, 2008).
- Attendee, Orientation. (June 13, 2008).
- Attendee, Graduation. (May 2008).
- Attendee, Graduation. (May 2007).

Langdale College Service Activities

- Health Care Management Advisory Committee, Committee Member. (2008 - Present).
- Study Abroad Scholarship Committee, Committee Member. (2008 - Present).
- AOL - Analytical Skills Committee, Committee Member. (August 2006 - Present).

Department Service Activities

- Library Liaison. (2008 - Present).
- Faculty Recruiting. (2007 - Present).
- Committee Member. (May 2007).

Regional Service

Valdosta Chamber of Commerce, Member. (2007 - 2008).

Professional Service

Forum for Health Economics & Policy, Reviewer, Journal Article. (2008).
Frank - Bernanke: Principles of Microeconomics, Reviewer, Textbook. (2008).
Hubbard - O'Brien, Reviewer, Textbook. (2008).
Journal of Youth and Adolescence, Reviewer, Journal Article. (2008).
Southern Economic Journal, Reviewer, Journal Article. (2008).
Southern Economic Association Annual Meeting, Discussant, Washington, D.C.. (November 2008).
Missouri Valley Economic Association, Discussant, St. Louis. (October 2008).
Missouri Valley Economic Association, Discussant. (2007).
Southern Economic Association, Discussant. (2007).
Southern Economic Journal, Reviewer, Journal Article. (2007).

Faculty Development Activities

Technology training

Technology Training, Valdosta, Georgia. (2006).

Professional conferences, seminars, workshops

Conference Attendance, "Southern Economic Association 78th Annual Conference", Southern Economic Association, Washington, DC. (November 21, 2008 - November 23, 2008).
Conference Attendance, "Missouri Valley Economic Association Annual Meeting", Missouri Valley Economic Association, St. Louis, MO, USA. (October 23, 2008 - October 25, 2008).
Conference Attendance, American Economic Association, New Orleans. (January 3, 2008 - January 6, 2008).
Conference Attendance, "Health Economics (Session #5), Health Issues (Session #7), Economic Games (Session #47).", American Economic Association, New Orleans. (January 3, 2008 - January 6, 2008).
Conference Attendance, "Gender (18K), Labor Market Consequences (14L), Marriage and Children (7B), Impacts of Social Policy on Family Well-Being and Health (7A). Health & Human Capital A (8G).", Southern Economic Association, New Orleans, Louisiana, USA. (November 18, 2007 - November 21, 2007).
Conference Attendance, "Missouri Valley Economic Association", Missouri Valley Economic Association, Kansas City, Missouri, USA. (October 25, 2007 - October 27, 2007).

Other development activities

Seminar, Lexington, Kentucky. (2005).
Seminar, Lexington, Kentucky. (2004).

Honors and Awards

Honors and Awards

Graduate Student Research Fellowship, University of Kentucky Center for Poverty Research, Scholarship/Research. (2005).
Kentucky Opportunity Fellowship, University of Kentucky, Other. (2004).
Gatton II Research Fund Fellowship, University of Kentucky, Other. (2003).
Gatton II Research Fund Fellowship, University of Kentucky, Other. (2002).
Outstanding Graduate Student, Central Missouri State University, Other. (2002).
Lucas Sterne and Albert G. Spaeth Scholarship, Central Missouri State University, Other. (2000).

Grants, Contracts and Sponsored Research

Cseh, A., Grant, "Faculty Research Grant", Valdosta State University, Valdosta State University, \$1,000.00. (2008).
Cseh, A., Grant, "Steele Summer Research Grant", Langdale College of Business, Valdosta State University, \$8,000.00. (2008).
Cseh, A., Grant, "Faculty Development Grant", Valdosta State University, Valdosta State University, \$750.00, Funded. (November 20, 2008 - November 23, 2008).
Cseh, A., Grant, "Faculty Development Grant", Valdosta State University, Valdosta State University, \$750.00, Funded. (October 23, 2008 - October 26, 2008).
Cseh, A., "Steele Summer Research Grant", Valdosta State University, \$8,000.00, Funded. (2007).
Cseh, A., Grant, "Faculty Development Grant", Valdosta State University, Valdosta State University, \$750.00, Funded. (November 18, 2007 - November 21, 2007).
Cseh, A., "Faculty Development Grant", Valdosta State University, \$500.00, Funded. (2006).

Memberships

Missouri Valley Economic Association, MVEA, Regional. (2007 - Present).
Southern Economic Association, National. (2006 - Present).
American Economic Association, International. (2005 - Present).

VITA

Courtney M. Droms
Assistant Professor, Marketing and Economics

Education

ABD, University of South Carolina, Columbia, SC, Marketing. (2008).
BSBA, Georgetown University, Washington, DC, Marketing and International Business.
(1999).

Academic Experience

Teaching

Undergraduate Courses Taught

Introduction to Marketing
Professional Selling
Health Care Marketing
Marketing Research

Intellectual Contributions

Presentations

- Droms, C. M., "An Investigation Into Individual's Repeated Attempts at Behavior Change", North American Conference, Association for Consumer Research, San Francisco, CA. (October 2008).
- Standifer, R., Droms, C. M., Teach, J. K., Wolff, A., "Got Focus?: The FOCUS Game", Games: Virtual Worlds and Reality, ISAGA, Lithuania. (July 2008).
- Droms, C. M., "An Investigation Into Individual's Repeated Attempts at Behavior Change", Annual Meeting and Conference, Society for Consumer Psychology, New Orleans, LA. (February 2008).
- Naylor, R. W., Droms, C. M., Haws, K. L., "Eating with a Purpose: Consumer Response to Functional Food Health Claims", Annual Meeting and Conference, Society for Consumer Psychology, Las Vegas, NV. (February 2007).
- Droms, C. M., "When I Go Out to Eat I Want to Enjoy Myself: An Investigation Into Consumers' Use of Nutrition Information", Marketing and Public Policy Conference, American Marketing Association, Los Angeles, CA. (June 2006).
- Droms, C. M., "Do We Eat What We See?: The Effects of Repeated Exposure to and Availability of Fast Food on Consumption", Annual Meeting, Decision Sciences Institute, San Francisco, CA. (November 2005).
- Droms, C. M., "When I Go Out to Eat I Want to Enjoy Myself: An Investigation Into Consumers' Use of Nutrition Information", North American Conference, Association for Consumer Research, San Antonio, TX. (October 2005).

Professional Practice Activities

Consulting

The Focus Game, Valdosta, GA. For Profit Organization. This company is developing an educational game for children with ADHD. I am assisting them with their Marketing Plan as well as developing potentially grant-supported research to do with the game at local elementary and middle schools.. (November 2007 - Present).

Service Activities

University Service Activities

Sigma Alpha Omega Sorority, Faculty Advisor. (August 2008 - Present).

Langdale College Service Activities

Health Care Advisory Committee, Committee Member. (September 2008 - Present).
International Business Major Committee, Committee Member. (September 2008 - Present).
Graduation Faculty Marshall, Attendee, Meeting. (May 2008 - Present).
AOL Teamwork Committee, Committee Member. (September 2007 - Present).
Traditions Committee, Committee Member. (September 2007 - Present).

Regional Service

Georgetown University Alumni Admissions Program, Admissions Candidate Interviewer, Valdosta, GA, USA, Regional. (September 2007 - Present).
MetroOne, Attendee, Meeting, Valdosta, GA, USA, Local. (March 1, 2008).

Professional Service

Society for Consumer Psychology, Reviewer, Conference Paper, San Diego, California, USA, International. (September 2008 - October 2008).
Society for Consumer Psychology, Session Chair, New Orleans, Louisiana, USA, International. (February 25, 2008).
Society for Consumer Psychology, Reviewer, Conference Paper, New Orleans, Louisiana, USA, International. (September 2007 - October 2007).

Faculty Development Activities

Professional conferences, seminars, workshops

Conference Attendance, "2007 North American Conference", Association for Consumer Research, Memphis, TN, USA. (October 25, 2007 - October 28, 2007).

Honors and Awards

Honors and Awards

Beta Gamma Sigma, Beta Gamma Sigma, Scholarship/Research, National. (April 2008).

Grants, Contracts and Sponsored Research

Droms, C. M. (Principal), Grant, "Faculty Development/Instructional Improvement Grant", Valdosta State University, Valdosta State University, \$750.00, Funded. (October 23, 2008 - October 26, 2008).

Droms, C. M. (Principal), Grant, "Faculty Development/Instructional Improvement Grant", Valdosta State University, Valdosta State University, \$750.00, Funded. (February 21, 2008 - February 24, 2008).

Memberships

American Marketing Association, AMA, International.
Association for Consumer Research, ACR, International.
Society for Consumer Psychology, SCP, International.

VITA

David B. Kuhlmeier
Assistant Professor, Marketing and Economics

Education

Ph D, Florida State University, Tallahassee, FL, Marketing. (2005).
MBA, American Graduate School of International Management, Glendale, AZ, Marketing.
(1983).
MA, Florida State University, Tallahassee, FL, International Affairs. (1982).
BA, Drake University, Des Moines, IA, Public Administration/Political Science. (1978).

Academic Experience

Relevant Professional Experience

Professional, International Trade Administration, U.S. Dept. of Commerce, Director. (1996 - 1999).
Professional, International Trade Administration, U.S. Dept. of Commerce, Trade Specialist.
(1993 - 1996).
Professional, Florida Department of Commerce, European Director. (1988 - 1991).
Professional, Florida Department of Commerce, Division of International Trade &
Development/Tourism, Development Representative. (1986 - 1988).
Professional, North American International, International Account Manager. (1983 - 1985).

Professional Interests

Research interests

Global business, Electronic Commerce/Technology, Supply Chain/B2B

Teaching areas

Global/International Business, E-Commerce, Principles of Marketing

Teaching

Undergraduate Courses Taught

Introduction to Marketing
International Marketing
Internet Marketing
Directed Study in Marketing

Graduate Courses Taught

Topics in International Management

Intellectual Contributions

Articles Published in Peer-Reviewed Journals

- Reisenwitz, T. H., Iyer, R., Kuhlmeier, D. B., Eastman, J. K. (2007). "The Elderly's Internet Usage: An Updated Look". *Journal of Consumer Marketing*, 24(7), 406-18.
- Kuhlmeier, D. B., Knight, G. (2005). Antecedents to Internet-based Purchasing: A Multinational Study. *International Marketing Review*, 22(4), 460-473.
- Thatcher, J., Strite, M., Diakourakis, M., Kuhlmeier, D. (2001). Synthesizing Structuration and Institutional Theory: Three Cases. *Australian Journal of Information Systems*, 8(2), 32-39.

Articles Submitted and Under Review

- Kuhlmeier, D. B., Knight, G. G. The Critical Role of Relationship Quality in International SMEs. *International Marketing Review*.

Presentations

- Kuhlmeier, D. B., Knight, G., "A Cross-National Investigation of Technology Acceptance, Diffusion of Innovation, and Consumer Use of the Internet", AIB Annual Meeting 2008, Academy of International Business, Milan, Italy. (June 27, 2008). Published in the proceedings.
- Reisenwitz, T. H., Iyer, R., Kuhlmeier, D. B., Eastman, J. K., "The Elderly and the Internet: An Updated Look of Their Internet Use and How It is Impacted by Nostalgia Proneness, Innovativeness, and Risk Aversion", SMA Annual Meeting, Nov. 2007, Society for Marketing Advances (SMA), San Antonio, TX. (November 2007). Published in the proceedings.
- Kuhlmeier, D. B., Knight, G. G., "Antecedents of Performance in the Exporter-Importer Relationship", AIB Annual Meeting, June, 2007, Academy of International Business (AIB), Indianapolis, IN. (June 2007). Published in the proceedings.
- DeWitt, T., Kuhlmeier, D., "The Efficacy of a Second Chance: When Service Providers Fail to Respond to Customer Complaints", 13th Annual Frontiers in Services Conference, American Marketing Association, Miami, Florida. (2004). Published in the proceedings.
- Pashupati, K., Raman, P., Kuhlmeier, D. B., "Do I Know That Face? The Impact of Celebrity Identification on Attitude Toward the Ad and Brand", 2003 Annual Conference, The American Academy of Advertising, Broomfield, CO. (August 2003). Published in the proceedings.
- Kuhlmeier, D. B., Knight, G. G., "Toward an Integrated Framework: An Examination of US Export Support for the SME", 2003 Conference on Marketing and Public Policy, American Marketing Association, Washington, DC. (July 2003). Published in the proceedings.
- Kuhlmeier, D. B., Knight, G. G., "The Critical Roles of Experience, Proclivity, and Risk in the Likelihood of Internet-Based Purchases", 2002 Annual Meeting, The Academy of International Business, San Juan, Puerto Rico. (January 2002). Published in the proceedings.
- Kuhlmeier, D. B., Thatcher, J., Strite, M., "The Internet and Nonprofits: Implications for Structure", 200 Annual Meeting, The Association on Nonprofit Organizations and Voluntary Action, New Orleans, LA. (October 2000). Published in the proceedings.
- Kuhlmeier, D. B., Knight, G., "United States Export Public Policy: Support, Coordination, and Control", Doctoral Consortium Row Poster Session: 2002 Annual Meeting, The Academy of International Business, San Juan, Puerto Rico. (1999).

Service Activities

University Service Activities

- University Minority/Diversity Issues Committee, Committee Member. (August 2007 - Present).
- University WEB (Web Editorial Board), Committee Member. (March 2007 - Present).

Langdale College Service Activities

- LCOBA Global Awareness Committee, Committee Member. (August 2007 - Present).
- LCOBA Taking Care of Business Annual Picnic, Volunteer & laborer. (August 2007 - Present).
- 2008 Summer Study Abroad, Faculty Advisor. (July 2007 - Present).
- LCOBA MBA Assessment Committee, Committee Member. (June 2007 - Present).
- BUSA 2000, Speaker. (January 2007 - Present).
- Orientation of New/Transfer Students, Faculty Advisor. (January 2007 - Present).

Department Service Activities

- 2008 Study Abroad, Faculty Advisor. (July 2007 - Present).
- LCOBA MBA Assessment Committee, Committee Member. (June 2007 - Present).
- LCOBA Global Awareness Committee, Committee Member. (August 2006 - Present).

Faculty Development Activities

Other development activities

- Seminar, "Best Practices in Teaching Seminar: Preparing Students for the 21st Century", Langdale College of Business, Valdosta State University, Valdosta, GA, USA. (February 20, 2008).

Honors and Awards

Honors and Awards

- 2007-2008 Outstanding Teacher of the Year Nominee, Langdale College of Business, Teaching, College.
- Florida State University, Teaching. (2004).
- Florida State University College of Social Sciences, Teaching. (1981).

Grants, Contracts and Sponsored Research

- Kuhlmeier, D. B., Grant, "1) Determining the Antecedents to E-Government Adoption and Their affect on Satisfaction and 2) The Influences on Illegal File Sharing by University Students:", Steele Foundation, Valdosta State University, \$8,000.00.

Memberships

- 2000-2001 Association on Nonprofit Organizations and Voluntary Action.
- 2000-Present Academy of International Business, AIB, International. (2000 - Present).
- 2000-Present American Marketing Association, AMA, International. (2000 - Present).

VITA

S A. Ostapski
Professor, Management

Education

LLM, University of Miami School of Law, Coral Gables, FL, International Law. (1986).
JD, Capital University Law School, Columbus, OH, Law. (1978).
AB, Oberlin College, Oberlin, OH, English, Philosophy, Creative Writing. (1975).

Certifications

"The District of Columbia Bar". (1985 - Present).
"The Florida Bar". (1984 - Present).
"The Ohio Bar". (1978 - Present).

Academic Experience

Administrative Assignments

Director, College. (2007 - Present).

Relevant Professional Experience

Military, Naval Reserve Legal Service Office 108, Captain. (2007 - Present).

Professional Interests

Research interests

Law, Ethics, International Business, and Pedagogy

Teaching areas

Environment of Business, Business Law, International Management

Teaching

Undergraduate Courses Taught

The Environment of Business
Business Law
German Culture and Language
International Marketing
International Management
International Business

Graduate Courses Taught

Business Environment
Advanced Business Law
Current Topics in Business
Topics in International Bus

Intellectual Contributions

Articles Published in Peer-Reviewed Journals

- Gupta, S., Elson, R. J., Ostapski, S. A. (2006). The Puzzle Game: A Novel Approach to Teaching Accounting. *Accounting Instructors' Report*, 27, 1-5.
- Gupta, S., Ostapski, S. A. (2004). Using Cooperative Learning Structures to Enhance Pedagogical Effectiveness in Accounting. *Academy of Educational Leadership Journal*, 8((2)), 73-86.
- Schnake, M. E., Ostapski, S. A. (2002). A Serendipitous Active Learning Experiment in Labor Relations and Collective Bargaining. *Journal of Business Education*, 3.
- Ostapski, S. A., Superville, C. (2001). Reflection Before Action: The Statistical Consultant Confronts Ethical Issues. *Business Quest (B-Quest)*.

Articles Submitted and Under Review

- Ostapski, S. A., Cunningham, D. J., Williams, J. The Game: A Business Law Class Competition. *Academy of Educational Leadership Journal*.

Presentations

- Gupta, S., Elson, R. J., Ostapski, S. A., "The Puzzle Game: A Novel Approach to Teaching Accounting", South Eastern American Accounting Association (SEAAA), Atlanta, GA. (May 2007). Published in the proceedings.
- Cunningham, D. J., Ostapski, S. A., Iyer, R., Eastman, J. K., "Addressing Academic Integrity", Association of Marketing Theory and Practice Annual Meeting, Hilton Head, South Carolina. (March 2006).
- Walker, E. D., Ostapski, S. A., Williams, R. J., "Using Crossword Puzzles as an Alternative to Ordinary Quizzes in an Introductory Operations Management Course", 36th Annual Meeting of the Decision Science Institute, Decision Sciences Institute, San Francisco, CA. (November 2005). Published in the proceedings.
- Gupta, S., Elson, R. J., Ostapski, S. A., "Principles of Management Accounting: THE PUZZLE GAME", American Accounting Association, San Francisco, California. (August 2005).
- Limpaphayom, W., Ostapski, S. A., Schnake, M., "A Modest Proposal for a New Way of Teaching Organizational Behavior: The Game", Southwest Academy of Management, Dallas, Texas. (March 2005). Published in the proceedings.
- Gupta, S., Ostapski, S. A., "Using Cooperative Learning Structures to Enhance Pedagogical Effectiveness in Accounting", American Accounting Association, Honolulu, Hawaii. (August 2003).
- Ostapski, S. A., "Business Law: The Puzzle Game", Southeast Academy of Legal Studies in Business, Atlanta, Georgia. (October 2001).

Other Intellectual Contributions

- Lipscomb, C. A., Ostapski, S. A. (2008). *Microeconomics: The Puzzle Game*. Valdosta, GA: Teachers Own Publishing. www.teachersown.biz

- Ostapski, S. A. (2007). *2007 Valdosta's Passport for International Business & Dining*. Valdosta, Georgia: Valdosta State University.
- Elson, R. J., Gupta, S., Marshall, L. L., Ostapski, S. A. (2007). *The Puzzle Game for Financial & Managerial Accounting*. Boston, MA: Houghton Mifflin.
- Ostapski, S. A. (2006). 2006-2007 Guide to International Business Transactions. *Valdosta State University*. Valdosta, GA.
- Walker, E. D., Ostapski, S. A. (2006). *Operations Management: The Puzzle Game*. Kendall/Hunt Publishing Company. Dubuque, Iowa.
- Ostapski, S. A. (2006). *Valdosta's Passport for International Business & Dining*. Valdosta State University. Valdosta, GA.
- Ostapski, S. A. (2005). 2005-2006 Guide to International Business Transactions. *McGraw-Hill*. New York, N.Y.:
- Ostapski, S. A. (2005). *Florida Legal Puzzler*. Tallahassee, Florida: Florida Bar News.
- Ostapski, S. A. (2004). The ABA Journal eReport Crossword. *ABA Journal eReport*.
- Ostapski, S. A. (2004). The Florida Legal Puzzler. *Florida Bar News*.
- Ostapski, S. A. (2004). The Legal & Regulatory Environment of Business, Thirteenth Edition, The Legal Environment of Business: The Puzzle Game, Instructor's Edition. *McGraw-Hill*.
- Ostapski, S. A. (2004). The Legal & Regulatory Environment of Business, Thirteenth Edition, The Legal Environment of Business: The Puzzle Game, Student Edition. *McGraw-Hill*.
- Ostapski, S. A. (2003). Law for Business, Eighth Edition, Law for Business The Puzzle Game, Instructor's Edition. *McGraw-Hill*.
- Ostapski, S. A. (2003). Law for Business, Eighth Edition, Law for Business The Puzzle Game, Student Edition. *Macmillan*.
- Ostapski, S. A. (2003). *Newspaper Articles or Columns*. Tallahassee, Florida: Florida Bar News.
- Ostapski, S. A. (2002). *Web Publications*. McGraw-Hill. (http://highered.mcgraw-hill.com/sites/0072488263/student_view0/chapter_outline.html).
- Ostapski, S. A. (2001). *Business Law Crossword Puzzles*. Pearson/Prentice Hall.
- Ostapski, S. A. (2001). *Business Law: THE GAME, Instructor's Gamebook*. West.
- Ostapski, S. A. (2001). *Business Law: THE GAME, Student Gamebook*. West.
- Seat, D. L., Ostapski, S. A. (2001). *Family Tax Considerations for Close Corporations*. State-to-State. Tallahassee, Florida.

Professional Practice Activities

Consulting

Graduate School of Business & Public Policy at the Naval Postgraduate School. Reviewed academic programs and submitted recommendations for AOL assessment to comply with AACSB standards.. (2006).

Service Activities

University Service Activities

Faculty Internationalization Fund Review Committee, Committee Member. (2004 - Present).

Faculty Marshall, Committee Member. (2004 - Present).

Brown Scholar Award Committee, Committee Member. (2006 - 2007).

International Advisory Council, Committee Member. (2006 - 2007).

Annual International Business Night and Dinner, Program Organizer. (2005 - 2007).

State Charitable Contributions Program, Committee Member. (1996 - 2007).

Business Study Abroad Program at Zeppelin University, Faculty Recruiting. (2006).

Academic Honors and Scholarship Committee, Committee Member. (2001 - 2005).

Division of Social Work Promotion/Post-Tenure Review Committee, Committee Member.
(2004).
Community of Scholars, Committee Member. (2001).

Langdale College Service Activities

Global Awareness AOL Task Force, Committee Member. (2007 - Present).
Langdale College Study Abroad Program, Director. (2007 - Present).
Beta Gamma Sigma, VSU Chapter, Committee Member. (2005 - Present).
MBA Program AOL Task Force, Committee Member. (2004 - Present).
MBA Admissions Committee, Committee Member. (2001 - Present).
Promotion and Tenure Committee, Committee Member. (1998 - Present).
AOL Oversight Task Force, Committee Member. (2004 - 2007).
Ethics AOL Implementation Committee, Committee Chair. (2004 - 2007).
Promotion and Tenure Committee, Committee Chair. (2006).
Distance Learning Program Review/Redesign Committee, Committee Member. (2003).
Honors Day Banquet Committee, Committee Member. (2003).
Steele Scholarship Operational Task Force, Committee Member. (2002).
Instructional Improvement Quality Improvement Committee, Committee Member. (2001).

Department Service Activities

Department of Management CO-OP Faculty Coordinator, Faculty Mentor. (1996 - Present).
Ethics Book Award Committee, Committee Chair. (1994 - Present).
Economics Pre-Tenure Review Committee, Committee Member. (2007).
Pre-Tenure Review Committee, Committee Member. (2004 - 2007).
Parable of the Sadhu and Martha Stewart, Other Institutional Service Activities. (2005).
Post-Tenure Review Committee, Committee Chair. (2005).
Management Department Faculty Search Committee, Committee Member. (2004 - 2005).
Pre-Tenure Review Committee, Committee Chair. (2004).
Marketing Post-Tenure Review Committee, Committee Member. (2003).
Management Department Head Search Committee, Committee Member. (2002).

Regional Service

Worthington Woods Property Owners' Association, Program Coordinator, Valdosta, Georgia,
Lowndes, Local. (2001 - 2007).
Small Business Development Center, Minority Contractors' Class, Guest Speaker. (2004).
Society Human Resource Management, Guest Speaker. (2004).
Valdosta State University Continuing Education Program, Guest Speaker. (2003).
St. John School Board, Committee Chair. (2002 - 2003).
Worthington Woods Property Owners' Association, Officer, President/Elect/Past, Valdosta,
Georgia, Lowndes, Local. (2001 - 2002).
Valdosta State University Continuing Education Program, Guest Speaker. (2001).

Professional Service

B-Quest, Reviewer, Ad Hoc Reviewer, Georgia, United States, International. (2000 - 2007).
Association of Marketing Theory and Practice Annual Meeting, Discussant, Hilton Head
Island, South Carolina. (2006).
Graduate School of Business & Public Policy at the Naval Postgraduate School, Invited
Lecture, Monterey, California. (2006).
Zeppelin University, Invited Lecture, Friederichshafen, Germany. (2005).
Profs Publish Textbooks, Interview: TV/Radio/Newspaper/etc, Valdosta, Georgia. (2004).

Journal of Business Ethics, Reviewer, Ad Hoc Reviewer. (2003).
Bohlman & Dundas, The Legal, Ethical, and International Environment of Business,
Reviewer, Textbook. (2002).

Faculty Development Activities

Technology training

Technology Training, Valdosta, Georgia. (2006).

Professional conferences, seminars, workshops

Conference Attendance, Valdosta, Georgia. (2006).
Conference Attendance, Hilton Head, South Carolina. (2006).
Conference Attendance, Valdosta, Georgia. (2006).

Other development activities

Other Professional Development, Valdosta, Georgia. (2006).
Seminar, Valdosta, Georgia. (2006).
Professional Internships, Valdosta, Georgia. (2004).

Honors and Awards

Honors and Awards

Beta Gamma Sigma, Other. (2005).
Global War on Terrorism Service Medal, Service, Professional. (2005).
Nominee for VSU Faculty Excellence Award for Teaching, Teaching. (2005).
Langdale College of Business, Scholarship/Research. (2004).
Langdale College of Business Administration, Scholarship/Research. (2002).
Langdale College of Business Administration, Scholarship/Research. (2001).

Grants, Contracts and Sponsored Research

Ostapski, S. A. (Principal), Grant, "Perceptions on MBA's Value & VSU's MBA Program",
Faculty Internationalization Fund, Valdosta State University, \$0.00, Funded. (2005).
Ostapski, S. A. (Principal), Grant, "Selective Evaluation of the Business Environment at the
South Georgia Medical Center", Steele Summer Faculty Internship Grant, Valdosta State
University, \$0.00, Funded. (2004).
Ostapski, S. A. (Principal), Grant, "Grant from Center for Faculty Development & Instructional
Improvement for paper presentation at 2001 SEALS conference.", Valdosta State
University, Valdosta State University, \$0.00, Funded. (2001).

Memberships

Academy of Legal Studies in Business.
American Bar Association.
Beta Gamma Sigma.
District of Columbia Bar Association.
Florida Bar Association.
Naval Reserve Association.

S.E. Academy of Legal Studies in Business.
Society for Business Ethics.

VITA

Matthew T. Royle
Assistant Professor, Management

Education

Ph D, Florida State University, Tallahassee, FL, Organizational Behavior and Human Resource Management. (2006).
MBA, University of Utah, Salt Lake City, UT, International Business. (2001).
BS, University of Utah, Salt Lake City, UT, Sociology. (1994).

Academic Experience

Professional Interests

Research interests

Accountability, Organizational Politics, Organizational/National Culture

Teaching areas

Organizational Behavior, International Management

Teaching

Undergraduate Courses Taught

Mgmt and Org Behavior
Organizational Behavior and Management
Organizational Behavior/Mgmt
Career Development

Intellectual Contributions

Articles Published in Peer-Reviewed Journals

- Hall, A. T., Bowen, M. G., Ferris, G. R., Royle, M. T., Fitzgibbons, D. F. (2007). The accountability lens: A new way to view management issues. *Business Horizons*, 50, 405-413.
- Hochwarter, W. A., Meurs, J. A., Perrewé, P. L., Royle, M. T., Matherly, T. A. (2007). The Interactive Effect of Attention Control and the Perceptions of Others Entitlement Behavior on Job and Health Outcomes. *Journal of Managerial Psychology*, 22, 506-548.
- Hall, A. T., Royle, M. T., Brymer, R. A., Perrewé, P. L., Ferris, G. R. (2006). Relationships between felt accountability as a stressor and strain reactions: The neutralizing role of autonomy across two studies.. *Journal of Occupational Health Psychology*, 11, 87-99.
- Royle, M. T., Hall, A. T., Hochwarter, W. A., Ferris, G. R. (2005). The interactive effects of accountability and job efficacy on organizational citizenship behavior and on political behavior.. *Organizational Analysis*, 13, 53 - 71.

- Fiorito, J., Royle, M. T. (2004). Information and communication technology use in British unions.. *Critical Perspectives on International Business*, 1, 180 - 193.
- Ferris, G. R., Hall, A. T., Royle, M. T., Martocchio, J. J. (2004). Theoretical development in the field of human resources management. *Organizational Analysis*, 12, 231-254.

Presentations

- Royle, M. T., Hochwarter, W. A., Hall, A. T., "The Mediating Effects of Informal Accountability for Others", Global Conference on Business and Finance, San Jose, Costa Rica. (May 2007).
- Meurs, J., Perrewé, P., Royle, M. T., Hochwarter, W. A., "Attention regulation as a moderator of the relationship between others entitlement behaviors and job and health outcomes", Southern Management Association Annual Meeting, Clearwater Beach, Florida. (October 2006).
- Hall, A. T., Royle, M. T., Bowen, M. G., Fitzgibbons, D. F., Ferris, G. R., "Accountability as a perceptual lens for framing management education", Academy of Management Annual Conference, Atlanta, Georgia. (August 2006).
- Harvey, N. P., Royle, M. T., "Creativity and role conflict: Social self-efficacy as a moderator", Society for Industrial and Organizational Psychology, Los Angeles, California. (April 2005).
- Royle, M. T., Crook, T. R., "Do human resource managers hire the best possible candidates? - Agency theory explanations", Southwest Academy of Management, Dallas, Texas. (March 2005).
- Harris, K. J., Royle, M. T., "Perceptions of politics as a mediator between procedural justice and individual level outcomes", Southwest Academy of Management, Orlando, Florida. (November 2004).

Service Activities

University Service Activities

- University Library Committee, Committee Member. (August 7, 2006 - Present).
Library Committee, Committee Member. (2006).

Langdale College Service Activities

- AOL - Global, Faculty Advisor. (August 7, 2006 - Present).

Regional Service

- Sigma Alpha Epsilon Fraternity - GA Sigma Chapter, Faculty Advisor, Valdosta, GA, USA, Local. (May 1, 2007 - Present).
Lowndes County Walk for Charity, Valdosta, Georgia, USA, Local. (April 12, 2008).

Professional Service

- Southwest Academy of Management, Discussant, Dallas, Texas. (2005).
Southern Management Association, Discussant, Clearwater, Florida. (2004).

Honors and Awards

Honors and Awards

Outstanding Research Award, Institute for Business and Finance Research,
Scholarship/Research, International. (May 25, 2007).

Quality Research Award, Valdosta State University, Scholarship/Research, Regional. (May 1,
2007).

Memberships

Academy of Management.

Society for Industrial and Organizational Psychology.

VITA

Cynthia R. Tori
Associate Professor, Marketing and Economics

Education

Ph D, University of Kentucky, Lexington, KY, Economics. (1993).
BSBA, University of Florida, Gainesville, FL, Finance. (1985).

Academic Experience

Faculty Positions

Valdosta State University
Associate Professor of Economics. (2004 - Present).
Valdosta State University
Assistant Professor of Economics. (1998 - 2004).
University of North Carolina at Charlotte
Assistant Professor of Economics. (1993 - 1998).
University of Kentucky
Teaching Assistant/Instructor. (1990 - 1992).
University of Kentucky
Graduate Research Assistant. (1989 - 1990).

Administrative Assignments

Department Chairperson, Department. (2008 - Present).

Relevant Professional Experience

Professional, Barnett Bank. (1985 - 1988).

Professional Interests

Research interests

Monetary economics; International economics

Teaching areas

Undergraduate economics courses; Graduate level macroeconomics courses

Teaching

Undergraduate Courses Taught

Survey of Economics
Introduction to Business Administration
Principles of Macroeconomics

Principles of Microeconomics
International Economics
Money and Banking
Intermediate Macroeconomics

Intellectual Contributions

Articles Published in Peer-Reviewed Journals

- Tori, C. R., Buchanan, W. K., Tori, S. L. (2006). Oil Prices and Non-Euro Western European Exchange Rates: A Cointegrated Panel Analysis. *Oil, Gas & Energy Quarterly*, 55(1), 67-80.
- Tori, S. L., Tori, C. R. (2006). Return to Higher Education, United States Gender Evidence. *Journal of Business and Public Affairs*, 33(1), 41-52.
- Tori, C. R. (2004). Re-examining Return Autocorrelation and Monday Returns. *Quarterly Journal of Business and Economics*, 42(3 and 4), 29-47.
- Tori, C. R. (2002). Federal Open Market Committee Meetings and Stock Market Performance. *Financial Services Review*, 10, 163-171.
- Tori, C. R., Tori, S. L. (2001). Exchange Market Pressure, Trade, Sovereign Credit Ratings, and United States Exports of Banking Services. *Atlantic Economic Journal*, 29(1), 48-62.
- Tori, C. R. (1997). Monetary Unions and the Effects of Seigniorage Sharing. *Journal of Macroeconomics*, 19(1), 57-66.
- Tori, C. R. (1997). What is the Optimal Size of a Monetary Union?. *International Review of Economics and Finance*, 6(1), 57-66.

Presentations

- Tori, C. R., "Race and Education Returns", Intellectual Foundations and Perspectives, Intellect Base, Atlanta, Georgia. (October 2008).
- Tori, C. R., Denaux, Z. S., "Is Turkey Ready to Enter into a Fixed Exchange Rate System with the Euro?", Academy of Economics and Finance, Jacksonville, FL. (2007). Published in the proceedings.
- Tori, S. L., Tori, C. R., "Comparing Returns to Higher Education: 1990 versus 2000", Southern Economic Association, Charleston, SC. (November 2006).
- Denaux, Z. S., Tori, C. R., "Does Turkey's Real Exchange Rate Move in the Same Direction as Some or All of the Other E.U. Member Countries?", Southern Economic Association, Charleston, SC. (November 2006).
- Tori, C. R., Buchanan, W. K., Tori, S. L., "Oil Prices and Non-Euro Western European Exchange Rates", Southern Economic Association Conference, Washington D.C., District of Columbia. (November 2005).
- Tori, S. L., Tori, C. R., "Return to Higher Education: US Gender Evidence", Southern Economic Association Conference, Washington, DC, District of Columbia. (November 2005).
- Tori, C. R., Denaux, Z., "Real Exchange Rate Variability Within and Between EU Countries", Southern Economic Association Conference, New Orleans, Louisiana. (November 2004).
- Tori, C. R., "European Exchange Rates and Oil Prices", Southern Economic Association Conference, San Antonio, Texas. (November 2003).
- Tori, C. R., "Stock Returns and FOMC meeting dates", Southern Economic Association Conference, Washington D.C., District of Columbia. (November 2000).
- Tori, C. R., "Exchange Market Pressure, Trade, Sovereign Credit Ratings, and United States Exports of Banking Services", Southern Economic Association Conference, New Orleans, Louisiana. (November 1999).
- Tori, C. R., "Factor Endowments and United States Exports in Banking Services", Southern Economic Association Conference, Baltimore, Maryland. (November 1998).

Other Intellectual Contributions

- Tori, C. R. (2006). *South Georgia Business Outlook Quarterly*.
Tori, C. R. (2005). *South Georgia Business Outlook* (4th ed., vol. 1).
Tori, C. R. (2001). Foundations of Macroeconomics Study Guide. In Mark Rush (Ed.), *Addison Wesley Longman*.
Tori, C. R. (2001). Foundations of Macroeconomics Test-bank. In Mark Rush (Ed.), *Addison Wesley Longman*.
Newspaper, Valdosta Daily Times. (August 2008).
TV, WALB. (August 2008).
Radio, 105.9 Talk Radio morning program. (2007).
TV, WALB. (August 2007).
TV, WALB. (July 2007).
TV. (February 2007).
TV, WALB. (2006).
TV, WALB. (2006).
Newspaper, Macon Telegraph. (2005).
Newspaper, Valdosta Daily Times. (2004).
Newspaper, Valdosta Daily Times. (2002).
TV, WALB. (2000).
Newspaper, Valdosta Daily Times. (1999).

Professional Practice Activities

Consulting

- Chamber School Consolidation Study. (2008).
Chamber IMPACT 2012 Impact Study. (2007).
Chamber Manufacturing Impact Study. Private Nonprofit Organization. (2007).
VSU Construction Impact Study. Academic Institution. (2007).
Park Avenue Bank Impact Study. For Profit Organization. (2006).
VSU Economic Impact Study. Academic Institution. Economic Impact of VSU and its students on the Valdosta-MSA. (2006).
Impact of a sales tax versus income tax on businesses. Academic Institution. Assess the impact of eliminating the income tax and adopting a sales tax on manufacturing business in South Georgia. (2005).
PSST Impact Study. Academic Institution. (2005).
South Georgia Institute. Academic Institution. Peach State Summer Theater Economic Impact Study. (2005).
South Georgia Institute. Moody Air Force Base Economic Impact Study. (2004).
Valdosta State University Economic Impact Study. Academic Institution. Economic Impact VSU and its students have on the Valdosta-MSA. (2004).

Service Activities

University Service Activities

- Presidential Search Committee, Chairperson. (January 2008 - May 2008).
Committee on Committees, Committee Member. (2004 - August 2007).
VSU Faculty Senator, Senator. (2004 - August 2007).
University Retreat, Committee Chair. (2006).
VSU Academic Committee, Committee Member. (2000 - 2003).
VSU Core Curriculum Assessment Task Force, Committee Member. (1999 - 2000).

Langdale College Service Activities

College Republicans Faculty Advisor, Faculty Advisor. (2005 - Present).
Zeta Tau Alpha Faculty Advisor, Faculty Advisor. (2004 - Present).
Director of AOL, Director. (March 2007 - June 2008).
Dean Search Committee member, Committee Member. (2004).
Strategic Planning Task Force, Committee Member. (2003).
Faculty Policies Manual reviewer, Committee Member. (2002).
Strategic Planning Task Force, Committee Member. (2002).
Faculty Enrichment Task Force, Committee Chair. (2001 - 2002).
SPSRC, Committee Member. (1999 - 2000).
Langdale College of Business Mission Statement Task Force, Committee Member. (1999).
SPQIC, Committee Member. (1998 - 1999).

Department Service Activities

Department Head Search Committee member, Committee Member. (2004).
Department of Marketing and Economics Library Liaison, Other Institutional Service Activities. (1999 - 2002).

Regional Service

Chamber Recession Proof Your Business Breakfast, Guest Speaker, Valdosta, Georgia. (2008).
Chamber Economic Outlook Breakfast, Guest Speaker, Valdosta, Georgia. (February 2008).
Chamber Salute to Manufacturing Breakfast, Guest Speaker. (2007).
Valdosta-Lowndes County Chamber Breakfast, Guest Speaker, Valdosta, Georgia. (2007 - February 2007).
Valdosta-Lowndes County Chamber. (2007).
Valdosta-Lowndes County Chamber, Guest Speaker. (November 2007).
History of Money presentation, Valdosta High School Honors programs, Other Community Service Activities. (2003).
Guest speaker - Lowndes County Board of Realtors, Guest Speaker. (2002).
Presentation to the Valdosta High School Honors Programs, Other Community Service Activities. (1998).

Professional Service

International Review of Economics and Finance, Reviewer, Ad Hoc Reviewer. (2005).
Southern Economics Association, Conference-Related, New Orleans, Louisiana. (2004).
Quarterly Journal of Business and Economics, Reviewer, Ad Hoc Reviewer. (2002 - 2003).
VSU Community of Scholars, Conference-Related. (2001).
VSU Community of Scholars, Guest Speaker. (2001).
International Economics, Reviewer, Textbook. (2000).
Principles of Macroeconomics, Reviewer, Textbook. (2000).
Southern Economic Association, Conference-Related, Washington D.C., District of Columbia. (2000).
Southern Economics Association, Discussant, New Orleans, Louisiana. (1998 - 1999).
Journal of Macroeconomics, Reviewer, Ad Hoc Reviewer. (1998).
Southern Economics Association, Conference-Related, Baltimore, Maryland. (1998).

Faculty Development Activities

Professional conferences, seminars, workshops

Conference Attendance, Atlanta, Georgia. (2001).
Conference Attendance, Atlanta, Georgia. (2000).
Conference Attendance, Atlanta, Georgia. (1999).
Conference Attendance, Valdosta, Georgia. (1999).

Other development activities

Seminar, Tampa, Florida. (2004).

Honors and Awards

Honors and Awards

Langdale College of Business, Teaching. (1999).

Grants, Contracts and Sponsored Research

Cynthia, T. R., "University Technology Grant Award", Valdosta State University, \$0.00,
Funded. (1999).

Memberships

Southern Economics Association.

VITA

Frederick A. Ware
Professor, Management

Education

Ph D, Georgia State University, Atlanta, GA, Business Administration (Management). (1974).
MBA, Emory University, Atlanta, GA, Business Administration. (1962).
BME, Georgia Institute of Technology, Atlanta, GA, Mechanical Engineering. (1958).

Academic Experience

Faculty Positions

Valdosta State University
Professor of Management. (September 1971 - Present).
Georgia State University
Graduate Teaching Assistant. (January 1970 - June 1971).

Administrative Assignments

Department Chairperson, Department. (1974 - 1986).

Relevant Professional Experience

Professional, Lockheed Aircraft Company, Production Design Engineer & Systems Analyst.
(June 1962 - June 1971).
Military, U.S. Army Ordnance Missile Command, Engineering Documentation Specialist.
(February 1958 - December 1960).

Teaching

Undergraduate Courses Taught

Introduction to Bus Admin
Organizational Behavior and Management
Organizational Behavior/Mgmt
Small Bus Mgt/Entrepreneurship
Small Business Management/Entrepreneurship
Small Business Management/Entrepreneurship
Human Resource Management
Human Resources Management
Leadership Skills
Management Skills Development
International Management
Special Topics in Management

Graduate Courses Taught

International Management
MBA Directed Study

Intellectual Contributions

Articles Published in Peer-Reviewed Journals

- Ware, F. A. Passing the Torch, or Torching the Past?. *Southeast Case Research Journal*, 5(2 (Fall, 2008)).
- Ware, F. A. (2007). Publish, but Perish the Thought: Is Anyone Actually Reading This?. *Southeast Case Research Journal*, 4(1), 107-115.
- Ware, F. A., Fredenberger, W. B. (2006). A Family Business Successor Considers Quantitative Methods. *Southeast Case Research Journal*, 3(2), 59-63.
- Ware, F. A. (2005). Management Lessons from an Academic Presidential Search. *Southeast Case Research Journal*, 2(1), 33-44.
- Ware, F. A. (2004). A Study Abroad Director Tells All. *Southeast Case Research Journal*, 1(1), 71-77.
- Ware, F. A. (2003). Managing Confidentiality in an Academic Presidential Search. *SAM Advanced Management Journal*, 68(3), 30-35.

Articles Accepted for Publication

- Ware, F. A. Service in Academia: The Nobel Peace Prize Doesn't Count!. *To appear in Southeast Case Research Journal*, 6(1).

Presentations

- Ware, F. A., "Passing the Torch, or Torching the Past?", Southeast Case Research Association 16th Annual Meeting, Southeast Case Research Association (SECRA), Myrtle Beach, SC. (February 15, 2008). Published in the proceedings.
- Ware, F. A., "Study Abroad Business Field Trips: Case Incidents and Lessons", Southeast Case Research Association 15th Annual Meeting, Southeast Case Research Association, Myrtle Beach, South Carolina. (February 16, 2007). Published in the proceedings.
- Ware, F. A., "Confronting Publish-or-Perish Issues in Business Schools", Society for Advancement of Management International Conference, Society for Advancement of Management, Orlando, Florida. (April 8, 2006). Published in the proceedings.
- Ware, F. A., Fredenberger, W. B., "A Family Business Successor Considers Quantitative Methods", Southeast Case Research Association 14th Annual Meeting, Southeast Case Research Association, Myrtle Beach, South Carolina. (February 17, 2006). Published in the proceedings.
- Ware, F. A., "Who is Reading This?", Southeast Case Research Association 13th Annual Meeting, Southeast Case Research Association, Myrtle Beach, South Carolina. (February 18, 2005). Published in the proceedings.
- Ware, F. A., "Student Study-Abroad Experiences in France & England: Lessons Learned", Round (the) World Tables: One-Day Conference, VSU Center for International Programs, Valdosta, Georgia. (November 17, 2004).
- Ware, F. A., "The Case of the Naive Study Abroad Site Director", Southeast Case Research Association 12th Annual Meeting, Southeast Case Research Association, Myrtle Beach, South Carolina. (February 20, 2004). Published in the proceedings.
- Ware, F. A., "Managing Confidentiality in an Academic Presidential Search", Society for Advancement of Management International Conference, Society for Advancement of Management, Orlando, Florida. (April 21, 2003). Published in the proceedings.
- Ware, F. A., "Managing a University Presidential Search", Southeast Case Research Association 11th Annual Meeting, Southeast Case Research Association, Myrtle Beach, South Carolina. (February 21, 2003). Published in the proceedings.

Service Activities

University Service Activities

Planning and Budget Council, Committee Member. (January 2009 - Present).
Retirement Walkway Committee, Committee Member. (November 2008 - Present).
Faculty Grievance Committee, Committee Member. (2007 - Present).
Faculty Senate, Senator. (2007 - Present).
International Studies Committee, Committee Member. (2007 - Present).
Society for Human Resource Management Student Chapter, Student Org Advisor
(Professional Org). (2007 - Present).
Transatlantic Studies Committee, Committee Member. (2007 - Present).
VSU Arts Coalition, Committee Member. (2007 - Present).
VSU Centennial Museum and Heritage Committee, Committee Member. (2007 - Present).
VSU International Advisory Council, Committee Member. (2007 - Present).
University Council, Committee Member. (2008).
Advisory Board Member Minor in Int'l Studies, Other Institutional Service Activities. (2006 -
2008).
Advisory Board Member, Soc. for Human Res. Mgt., Other Institutional Service Activities.
(2006 - 2008).
Presbyterian Student Center, Student Org Advisor (Non-Professional Org). (2001 - 2008).
Executive Committee of the faculty Senate, Committee Member. (February 2008 - August
2008).
Institutional Planning Committee, Chairperson. (February 2008 - August 2008).
Nominations Committee (Faculty Senate), Committee Member. (2007).
Award for Excellence in Service: VSU, Attendee, Award Ceremony. (August 6, 2007).
VSU International Advisory Council, Committee Member. (2006).
Faculty Grievance Committee, Committee Member. (2005 - 2006).
Institutional Planning Committee, Committee Member. (2001 - 2006).
Presbyterian Student Center, Faculty Advisor. (2001 - 2006).
Faculty Marshal, Other Institutional Service Activities. (2005).
International Studies Committee, Committee Member. (2005).
Langdale College Dean Search Committee, Committee Member. (2005).
University System of Georgia European Council Study Abroad Program, Other Institutional
Service Activities. (2005).
VSU Centennial Museum Committee, Committee Member. (2005).
VSU Commencement Committee, Committee Member. (2005).
Admissions Appeals Review Committee, Committee Member. (2001 - 2005).
Faculty Senate, Senator. (2001 - 2005).
Student Chapter, Society for Human Resource Management (SHRM), Other Institutional
Service Activities. (2003 - 2004).
Core Value/Mission Statement Task Force, Committee Member. (2003).
University System of Georgia European Council Study Abroad Program, Other Institutional
Service Activities. (2003).
Faculty Development & Research Committee, Committee Member. (2002).
Senate Technology Committee, Committee Member. (2002).
University System of Georgia European Council Study Abroad Program, Other Institutional
Service Activities. (2002).
Concerts & Lectures Committee, Committee Member. (2001 - 2002).
International Student Scholarship Committee, Committee Member. (2001 - 2002).
Faculty Development & Research Committee, Committee Member. (2001).
Presidential Search & Advisory Committee, Committee Chair. (2001).

Langdale College Service Activities

Global Awareness Committee, Committee Member. (2007 - Present).
College of Business, Committee Member. (2003).

Department Service Activities

Pre- and Post Tenure Review Committees, Committee Chair. (2007 - Present).

Regional Service

Valdosta Symphony Board, Board Member, Valdosta, GA, USA, Regional. (2007 - Present).
Valdosta North Rotary Club, Officer, President/Elect/Past. (1974 - Present).
Grand Jury, Lowndes County, March-August, 2008, Juror, six months duty, Valdosta, GA, Lowndes, Local. (March 3, 2008 - August 31, 2008).
Guardian Bank Business Plan Competition Judge, Judge for VSU/Chamber of Commerce Competition, Valdosta, GA, USA, Local. (April 10, 2008 - April 12, 2008).
Small Business of the Year Selection Committee, Committee Member, Valdosta, GA, USA, Local. (2007).
Lowndes/Valdosta Chamber of Commerce, Other Community Service Activities, Valdosta, Georgia. (2006).
Valdosta Symphony Board, Other Community Service Activities, Valdosta, Georgia. (2006).
Judge, Small Business of the Year Aware, Committee Member. (2005).
Lowndes/Valdosta Chamber of Commerce, Other Community Service Activities. (2002 - 2005).
Valdosta Symphony Board, Other Community Service Activities. (2002 - 2005).
Lowndes/Valdosta Chamber of Commerce, Other Community Service Activities. (2003 - 2004).
Small Business Development Center (Statewide), Committee Member. (2001 - 2004).
Evrocom Bulgaria (Bulgarian Television), Guest Speaker. (2003).
Lowndes/Valdosta Chamber of Commerce, Committee Chair. (2001).

Professional Service

Cengage/South-Western Publishing, Reviewer, Textbook. (January 2008 - February 2008).
McGraw-Hill Irwin Publishers, Reviewer, Textbook. (September 2007).
McGraw-Hill Irwin, Publishers, Reviewer, Textbook. (March 2007).
Southeast Case Research Association (SECRA), Track Organizer, Myrtle Beach, SC, USA, Regional. (February 15, 2007 - February 17, 2007).
Southeast Case Research Association (SECRA), Conference-Related, Myrtle Beach, South Carolina. (2006).
Southeast Case Research Association (SECRA), Conference-Related, Myrtle Beach, South Carolina. (2004).
Society for Advancement of Management (SAM), Conference-Related, Orlando, Florida. (2003).

Faculty Development Activities

Professional conferences, seminars, workshops

Conference Attendance, Charleston, South Carolina. (2005).

Other development activities

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Workshop, "SECRA 16th Annual Meeting", Southeast Case Research Association, Myrtle Beach, SC. (February 14, 2008 - February 16, 2008).

Honors and Awards

Honors and Awards

Best Case, Southeast Case Research Association (SECRA), Scholarship/Research, Regional. (February 16, 2008).
Valdosta State University Excellence in Service Award, Valdosta State University, Service, University, University. (August 6, 2007).
Certificate of Appreciation, Southeast Case Research Association, Service, Professional, Regional. (February 17, 2007).
Certificate of Appreciation, Southeast Case Research Association (SECRA), Service, Professional, Regional. (February 2006).
Best Case in Track, Southeast Case Research Association (SECRA), Scholarship/Research, Regional. (February 19, 2005).
Interdisciplinary Collaborative Activity Award, VSU HUB Learning Cooperative, Service, University. (2004).
Best Case in Track, Southeast Case Research Association (SECRA), Scholarship/Research, Regional. (2003).

Grants, Contracts and Sponsored Research

Ware, F. A., "Support of travel expenses for presentation of paper at February 15-17, 2007 Southeast Case Research Association (SECRA) Conference, Myrtle Beach, SC", VSU Center for Faculty Development & Instructional Improvement, \$500.00, Funded. (2006).
Ware, F. A., "Support of travel expenses for presentation of paper at February 16-18, 2006 Southeast Case Research Association (SECRA) Conference, Myrtle Beach, SC", VSU Center for Faculty Development & Instructional Improvement, \$500.00, Funded. (2005).
Frederick, W. A., "Partial funding for data gathering in empirical study: The Significance of Field Trips in Study Abroad Business Courses", VSU Grants and Contracts, \$100.00, Funded. (2004).
Frederick, W. A., "Support of travel expenses for presentation of paper at February 17-19, 2005 Southeast Case Research Association (SECRA) Conference, Myrtle Beach, SC", VSU Center for Faculty Development & Instructional Improvement, \$500.00, Funded. (2004).
Frederick, W. A., "Support of travel expenses for presentation of paper at February 19-21, 2004 Southeast Case Research Association (SECRA) Conference, Myrtle Beach, SC", VSU Center for Faculty Development & Instructional Improvement, \$500.00, Funded. (2003).
Frederick, W. A., "Support of travel expenses for presentation of paper at February 20-22, 2003 Southeast Case Research Association (SECRA) Conference, Myrtle Beach, SC", VSU Center for Faculty Development & Instructional Improvement, \$500.00, Funded. (2002).

Memberships

Society for Advancement of Management, SAM, International. (2007 - Present).
Southeast Case Research Association, SECRA, Regional. (2007 - Present).
Southern Management Association, SMA, Regional. (2007 - Present).
Valdosta/Lowndes Chamber of Commerce, Committee Chair, Local. (1971 - Present).

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Request for Curriculum Change Valdosta State University

Choose area of change:

(Please click grey area below for drop box)

Senior Curriculum Other Curriculum (Specify): New program

Current Catalog page number: none

Proposed effective date for Curriculum Change: 01/2010 (Month/Year)

Degree & Program name (e.g., BFA, Art): BBA International Business

Present Requirements:

none

Proposed Requirements (**Underline changes after printing this form**):

Requirements for the Bachelor of Business Administration Degree with a major in International Business

Core Curriculum, Areas A-E (see VSU Core Curriculum).....42 hours

Students pursuing the Bachelor of Business Administration degree with a major in international business should take a foreign language in Area C and Math 1261 in Area D of the core curriculum.

Area F Requirements¹ 18 hours

BUSA 2000 1 hour

CISM 2201 or CS 1000 2 or 3 hours

BUSA 2106 3 hours

ECON 2105, ECON 2106 6 hours

ACCT 2101, ACCT 2102 6 hours

International Business Curriculum..... 60 hours

Required Senior College Core 1..... 18 hours

BUSA 2100, BUSA 4900, ENGL 3010, FIN 3350, MGNT 3250, MKTG 3050

Required International Business Core¹..... 15 hours

IB 3000, ECON 3600, FIN 3650, MGNT 4800, MKTG 4680

Elective Business Concentration¹..... 9 hours

Select one area of concentration from ACCT, ECON, FIN, MGNT, or MKTG. From your chosen area of concentration, select any three (3) 3000 or 4000-level course not required above.

Elective Cross-Cultural Courses¹..... 9 hours

Select from the available cross-cultural courses and not taken elsewhere in the curriculum. Courses from at least two different disciplines must be selected. See separate list of approved courses; other courses may be allowed based on the area coordinator's approval.

Elective Foreign Language Courses^{1,2}..... 9 hours

All foreign language courses should be from the same language. Students proficient (speaks at the intermediate level or through foreign language course number 2002) in a foreign language may instead chose from the Cross-Cultural Studies courses or any 3000/4000-level LCOBA course not taken above.

Required International Experience..... 0 hours

Subject to waiver based on student's international experience and area coordinator's approval. Explain how this requirement met: _____ (e.g. Study Abroad program, Internship abroad, Foreign living/working experience)

¹ The grade in each of these courses must be a "C" or better.

² The nine hours are in addition to the three (3) hours required in Area C.

Approvals:

Department Head: Phyllis D. Holland Date: 4/9/09
 Dean(s)/Director(s): J. Wayne [Signature] Date: 4/8/09
 College Exec. Committee: [Signature] Date: 4/20/09
 Grad. Exec. Committee: _____ Date: _____
 Academic Committee: _____ Date: _____

Program offered: At VSU

If the program is to be offered off campus:

Where will the course be offered?

Does VSU already offer courses at this site? Yes

For VSU's SACS Liaison (Office of Strategic Research and Analysis)

	Yes	No
Does proposed change require notification of a substantive change to SACS? (if no, stop here)	<input type="checkbox"/>	<input type="checkbox"/>
If yes; Has the department proposing the change submitted the required information to you?	<input type="checkbox"/>	<input type="checkbox"/>
Does proposed effective date meet SACS notification requirements?	<input type="checkbox"/>	<input type="checkbox"/>
Has the VPAA been notified?	<input type="checkbox"/>	<input type="checkbox"/>
SACS Liaison: _____ Date: _____		

Justification:

Select one or more of the following to indicate why the requested change will be beneficial, giving your justification. Please include and/or append relevant supporting data.

(text boxes are expandable)

- Improving student learning outcomes:
- Adopting current best practice(s) in field:
- Meeting mandates of state/federal/outside accrediting agencies:
- Other: New program

Plan for Assessing Proposed Change:

With the support and cooperation of the Langdale College faculty, administration, and staff, the Langdale College Assurance of Learning Oversight Committee has the primary responsibility of assessing Langdale College students' achievement of the Undergraduate Program Objectives, evaluating the assessment results, and recommending curriculum improvements when appropriate. The Committee utilizes many different direct and indirect assessment techniques.

Request for a New Course
Valdosta State University

Date of Submission: 04/08/2009(mm/dd/yyyy)

Department Initiating Request: Management

Faculty Member Requesting: Phyllis Holland

Proposed New Course Prefix & Number: IB 3000

(See Course Description Abbreviations in the Catalog for approved prefixes.)

Proposed New Course Title: Introduction to International Business

Proposed New Course Title Abbreviation: Intro International Business

(For student transcript, limit to 30 characters and spaces)

Semester/Term/Year to be Effective: 01/01/2010

Estimated Frequency of Course Offering: 2 X per year

Indicate if Course will be: Requirement for Major or Elective Course

*****If this new course is to be included in the curriculum, be sure to initiate a Curriculum Change Form.*****

Total Contact Hours: 03

Lecture Hours: 03

Lab Hours: 0

Credit Hours: 03

Proposed Course Description: (box expands indefinitely)

This course provides an introduction to the study of international business. Students will be able to evaluate country risks, distinguishing between different foreign business structures and practices, and critically evaluate cultural distinctions and their effects on individuals.

Justification: *Select one or more of the following to indicate why the requested new course will be beneficial and give justification. Please include or append relevant supporting data.*
(box expands indefinitely)

- Improving student learning outcomes:
- Adopting current best practice(s) in field:
- Meeting mandates of state/federal/outside accrediting agencies:
- Other: course is introduction for the proposed new international business major

Plans for assessing proposed course: (box expands indefinitely)

LCOBA has a well established AOL structure that evaluates and revises the curricula of degree programs and that assesses their impact on students learning. Eight AOL teams (communications, ethics, global, quantitative analysis, software/computer applications, team work, knowledge, and the MBA program) work continually to develop, monitor, evaluate and revise the substance and delivery of the curricula. Learning goals and rubrics have been created. The IB major will be subjected to the same level of scrutiny to assure that student learning objectives are achieved.

*** ATTACH A COURSE SYLLABUS WITH COURSE OUTCOMES/ASSESSMENTS AND GENERAL EDUCATION OUTCOMES/ASSESSMENTS.

Approvals: (Print out for signatures & dates)

Dept. Head(s)	<u>Phyllis B. Holland</u>	Date	<u>4/9/09</u>
Dean(s)/Director(s)	<u>[Signature]</u>	Date	<u>4/8/09</u>
College Exec. Comm.	<u>[Signature]</u>	Date	<u>4/20/09</u>
Graduate Exec. Comm.	_____	Date	_____
Academic Comm.	_____	Date	_____

Indicate How Course will be Taught: Face to Face

If course is online:

Does proposed new course alter the percentage of the degree program available online? No

As a result of this new course, how much of the program will now be available online? less than 25%

***If more than 25%, notify SACS Liaison and Asst. Director for Distance Learning.**

SYLLABUS

IB 3000: INTRODUCTION TO INTERNATIONAL BUSINESS

Spring 2010 Semester - Course Syllabus

Monday, Wednesday, & Friday 9:30 – 10:20 AM

Room 310 Pound Hall

Instructor: M. Todd Royle, Ph.D.

Office: Room 103 H Pound Hall

Office hours: M, W, F 10:25 -11:25 AM & M, W 12:25-1:25 PM

and by appointment

Telephone: (229) 245-3875

E-mail: mtroyle@valdosta.edu (the best way to contact me)

Course Description / Objectives:

This course provides an introduction to the study of international business. Students will be capable of evaluating country risks, distinguishing between different foreign business structures and practices, as well as critically evaluating cultural distinctions and their effects on individuals.

Goals and Learning Objectives:

The programs of the Langdale College of Business are accredited by AACSB International – The Association to Advance Collegiate Schools of Business. Fewer than one-third of the business programs in the United States have achieved this distinction of quality. To maintain our commitment to quality, the Langdale College faculty and administration have identified goals and learning objectives that provide students with the knowledge, skills, and ethical and global awareness needed for successful managerial and professional careers. The goals and learning objectives addressed by this course are as follows:

International business majors will be able to effectively utilize analytical skills to solve business problems.

Students enrolled in this class will

1. demonstrate analytical skills
2. utilize analytical skills to resolve business problems
3. demonstrate an understanding of cultural differences that relate to managing in a global context
4. understand the effects of technology and change on managing individuals
5. become familiar with the psychological and theoretical mechanisms important to setting goals, planning, organizing, and executing sound business decisions particularly in the global context
6. better understand how to satisfy and motivate both themselves and others in across organizations and cultures

Required Text: *International Business* by Fred Maidment, 15th Edition. (McGraw-Hill, 2008)

Grading Scale:

90.0 to 100 A

80.0 to 89 B

70.0 to 79 C

60.0 to 69 D

Below 60 F

Examinations (48% of final grade):

The examinations are multiple-choice. Each of three exams will cover about one third of the semester's material and each is equally weighted. Therefore, there will be no final exam, only a third exam that will be administered during exam week. Exams will be fair (not anchored by "all of the above" and "none of the above" for the last two options of every question), and cover material both from the text and in-class discussions. Make-up exams will not be given without prior approval from the instructor. Permission is based on a legitimate need. Documentation may be required to show such a need. Missing an exam without meeting the above conditions will result in a 0 on the exam.

(Satisfies – VSU Education Outcomes 1&2; Management Objectives 1, 2)

Term paper (21% of final grade)

I will assign a term paper (7-10 pages in length) that requires students to integrate most, if not all of the material covered in class. In order to achieve a good grade on this paper, students will thoughtfully analyze questions such as:

- *What are the critical issues to consider when firms decide whether or not to internationally outsource?*
- *What are standards and practices related to corruption and sweatshops?*
- *What are key approaches related to competing in foreign markets?*
- *What kinds of cultural distinctions and social environments should individuals understand to effectively do business abroad?*
- *What issues would expatriates face?*

(Satisfies – VSU Education Outcomes 1, 2, 3 &4; Management Objectives 1, 2, &3)

Homework (21% of final grade):

We will generally cover one chapter in the text per week. Several times throughout the course of the semester, I will assign case study homework write-ups. In order to fully answer my questions, students will incorporate information from their text, outside readings if necessary, and/or perform mathematical calculations when applicable. Students will submit a typed double-spaced synopsis of 3 to 4 pages in length on those days. Homework will be graded on a +, check mark, or - sign, depending on the quality of work. Homework assignments will not be accepted late, without prior permission from the instructor. Failure to submit a homework assignment will result in the student being given a 0 for that exercise. There are a total of three assigned cases. All will be due on the assigned date and must be presented on time. No late assignments will be accepted.

(Satisfies – VSU Education Outcomes 1, 2, 3, 4 & 7; Management Objectives 1, 2, & 3)

Participation Grade (10% of final grade)

This portion of the final grade will be based on a variety of factors including: attendance, participation in in-class assignments, and handing in out-of-class and in-class assignments. Examples of factors that will negatively affect your participation grade are: 1) Missing class periods – especially group presentations (Note: missed class materials must be obtained from other students); 2) Failure to turn in assignments; 3) Disruptive behavior such as: talking while the instructor or other authorized speaker is talking, reading or working on material(s) not assigned for class, tardiness, loudness, interruptions from devices like beepers or cell phones or watches, wearing headphones, sleeping, etc. These behaviors will not be tolerated, since they may impede the progress of class. Moreover, as in any respectful organization, students will be expected to treat other students and the instructor in a courteous manner. This is particularly important in this class because students will be called on to express opinions frequently, and no one should feel castigated by either the instructor or fellow students for expressing a well-informed opinion.

(Satisfies – VSU Education Outcomes 4; Management Objectives 1)

Attendance:

Punctual attendance is expected at each meeting for each student and figures prominently in the determination of the student's participation grade. Valdosta State University allows me to automatically fail anyone who misses more than 20% of the total number of class meetings. I will bring the class roll and take attendance if I deem it necessary. Missing these days will result in a reduction in a student's participation grade. Absence is not an excuse for failure to submit homework or other incidental assignments. If you are unable to attend class for whatever reason, you must arrange to turn in your work (i.e. email it as an attachment to me).

Academic Misconduct: The disposition of Valdosta State University is based on the premise that each student has the responsibility: (1) to uphold the highest standards of academic integrity in the student's own work, (2) to refuse to tolerate violations of academic integrity in the University community, and (3) to foster a high sense of integrity and social responsibility on the part of the University community. Any violations of these standards (such as cheating on examinations, plagiarizing, or misrepresenting someone else's work as one's own) will not be tolerated and will be punishable to the fullest extent possible under University policy, which may include receiving a failing grade for the course. Since this course includes substantial writing requirements, I reserve the right to use plagiarism detection software (e.g., turnitin.com) if I suspect that it is warranted.

Special Needs

Students requesting classroom accommodations or modifications because of a documented disability must contact the Access Office for Students with Disabilities located in room 1115 Nevins Hall. The phone numbers are 245-2498 (voice) and 219-1348 (tty).

Food and Drink

University policy prohibits eating and drinking in class. Please observe these rules. No exceptions will be made.

Extra Credit:

Over the course of the semester students *may* be asked to help in distributing questionnaires to working professionals as part of further departmental research. Other opportunities *might* also become available. A maximum of four points may be available to students over the course of the semester.

VSU Educational Outcomes

- 1- Students will demonstrate understanding of the society of the United States and its ideas
- 2- Students will demonstrate cross-cultural perspectives and knowledge of other societies
- 4- Students will express themselves clearly, logically, and precisely in writing and in speaking, and they will demonstrate competence in reading and listening
- 7- Students will demonstrate the ability to analyze and to make inferences from oral written, and visual materials

Management Department Objectives

- 1- Demonstrate knowledge of management concepts and processes and their applications in organizations
- 2- Plan, organize, lead, and control in a variety of organizations and cultures
- 3- Recognize and resolve managerial issues using quantitative and behavioral methods and interpersonal skills

Reading List and Course Outline

Business Administration 3500 – Introduction to International Business

Week 1

Unit 1

Introduction to international business

Week 2

Cont. Unit 1

International trade theory

Week 3

Unit 2

International Institutions & Financial Markets/Exchanges

Week 4

Cont. Unit 2

Monetary Systems

Homework 1

Week 5

Cont. Unit 2

Global Corporations

Exam 1

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Week 6

Unit 3

Legal and Political Environments

Week 7

Cont. Unit 3

Cultural and Social Environments

Week 8

Unit 4

International Strategic Management

Week 9

Cont. Unit 4

Import/Export – Entering foreign markets

Week 10

Cont. Unit 4

Foreign Direct Investment

Homework 2

Week 11

Cont. Unit 4

Financial Management & Accounting

Exam 2

Week 12

Cont. Unit 4

Operations, Supply Chains, & Research and Development

Week 13

Cont. Unit 4

International Marketing

Week 14

Cont. Unit 4

International Human Resource Management

Homework 3

Week 15

Cont. Unit 4

Off-shoring and Outsourcing

Week 16

Unit 5

Overview of future issues

Term Paper due

Week 17

Final Exam