

Submit original with signatures + 1 copy + electronic copy to Faculty Senate (Box 7500).
See <http://www.uaf.edu/uafgov/faculty-senate/curriculum/course-degree-procedures/> for a complete description of the rules governing curriculum & course changes.

TRIAL COURSE OR NEW COURSE PROPOSAL

SUBMITTED BY:

| | | | |
|---------------|--|-----------------|--|
| Department | MBA | College/School | School of Management |
| Prepared by | Anita Hughes | Phone | X 4622 |
| Email Contact | Alhughes2@alaska.edu | Faculty Contact | Kevin Berry, kberry9@alaska.edu |

1. ACTION DESIRED
(CHECK ONE):

| | | | |
|--------------|--------------------------|------------|-------------------------------------|
| Trial Course | <input type="checkbox"/> | New Course | <input checked="" type="checkbox"/> |
|--------------|--------------------------|------------|-------------------------------------|

2. COURSE IDENTIFICATION:

| | | | | | |
|------|-----|----------|------|----------------|---|
| Dept | MBA | Course # | F624 | No. of Credits | 3 |
|------|-----|----------|------|----------------|---|

Justify upper/lower division status & number of credits:

This is a graduate level course taught solely within the MBA program

3. PROPOSED COURSE TITLE:

| |
|----------------|
| Controllership |
|----------------|

4. To be CROSS LISTED?
YES/NO

| | | |
|----|---------------|----------|
| No | If yes, Dept: | Course # |
|----|---------------|----------|

(Requires approval of both departments and deans involved. Add lines at end of form for such signatures.)

5. To be STACKED?
YES/NO

| | | |
|----|---------------|----------|
| No | If yes, Dept. | Course # |
|----|---------------|----------|

6. FREQUENCY OF OFFERING:

| |
|--------------------|
| As Demand Warrants |
|--------------------|

Fall, Spring, Summer (Every, or Even-numbered Years, or Odd-numbered Years) - or As Demand Warrants

7. SEMESTER & YEAR OF FIRST OFFERING
(AY2011-12 if approved by 3/1/2012; otherwise AY2012-13)

| |
|-------------------------|
| Will schedule as needed |
|-------------------------|

8. COURSE FORMAT:

NOTE: Course hours may not be compressed into fewer than three days per credit. Any course compressed into fewer than six weeks must be approved by the college or school's curriculum council. Furthermore, any core course compressed to less than six weeks must be approved by the core review committee.

COURSE FORMAT: (check all that apply)

| | | | | | |
|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|--|
| <input type="checkbox"/> 1 | <input type="checkbox"/> 2 | <input type="checkbox"/> 3 | <input type="checkbox"/> 4 | <input type="checkbox"/> 5 | <input checked="" type="checkbox"/> 6 weeks to full semester |
|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|--|

OTHER FORMAT (specify)

Mode of delivery (specify lecture, field trips, labs, etc)

Lecture

9. CONTACT HOURS PER WEEK:

| | | | | | | |
|-----|---------------------|--------------------------|-----------------|--------------------------|-----------------------|--------------------------|
| 6/7 | LECTURE hours/weeks | <input type="checkbox"/> | LAB hours /week | <input type="checkbox"/> | PRACTICUM hours /week | <input type="checkbox"/> |
|-----|---------------------|--------------------------|-----------------|--------------------------|-----------------------|--------------------------|

Note: # of credits are based on contact hours. 800 minutes of lecture=1 credit. 2400 minutes of lab in a science course=1 credit. 1600 minutes in non-science lab=1 credit. 2400-4800 minutes of practicum=1 credit. 2400-8000 minutes of internship=1 credit. This must match with the syllabus. See <http://www.uaf.edu/uafgov/faculty-senate/curriculum/course-degree-procedures-guidelines-for-computing/> for more information on number of credits.

OTHER HOURS (specify type)

| |
|--|
| |
|--|

10. COMPLETE CATALOG DESCRIPTION including dept., number, title, credits, credit distribution, cross-listings and/or stacking (50 words or less if possible):

| |
|--|
| |
|--|

MBA F624 Controllership 3 credits
Offered As Demand Warrants

An advanced course designed to meet the accounting needs of managers. Topics of study include evaluating the design and implementation of management control systems and making recommendations for efficiency and effectiveness, recognizing the ethical, environmental, legal/regulatory, political and social issues embedded within the design, evaluation and effective implementation of management control systems. Prerequisites: MBA F602 or equivalent; Must be admitted to MBA program; or permission of MBA Director (3+0)

11. **COURSE CLASSIFICATIONS:** Undergraduate courses only. Consult with CLA Curriculum Council to apply S or H classification appropriately; otherwise leave fields blank.
H = Humanities S = Social Sciences

Will this course be used to fulfill a requirement for the baccalaureate core? If YES, attach form.

YES:

NO:

XX

IF YES, check which core requirements it could be used to fulfill:

O = Oral Intensive,

Format 6

W = Writing Intensive,

Format 7

Natural Science,

Format 8

12. **COURSE REPEATABILITY:**

Is this course repeatable for credit?

YES

NO

XX

Justification: Indicate why the course can be repeated (for example, the course follows a different theme each time).

How many times may the course be repeated for credit?

TIMES

If the course can be repeated for credit, what is the maximum number of credit hours that may be earned for this course?

CREDITS

If the course can be repeated with variable credit, what is the maximum number of credit hours that may be earned for this course?

CREDITS

13. **GRADING SYSTEM:** Specify only one. Note: Later changing the grading system for a course constitutes a Major Course Change.

LETTER:

XX

PASS/FAIL:

RESTRICTIONS ON ENROLLMENT (if any)

14. **PREREQUISITES**

MBA 602 or equivalent; Must be admitted to MBA program; or permission of MBA Director

These will be required before the student is allowed to enroll in the course.

15. **SPECIAL RESTRICTIONS, CONDITIONS**

16. **PROPOSED COURSE FEES**

\$

Has a memo been submitted through your dean to the Provost for fee approval?

Yes/No

17. **PREVIOUS HISTORY**

Has the course been offered as special topics or trial course previously?

Yes/No

Y

If yes, give semester, year, course #, etc.:

Fall 2013 as MBA 605, Fall 2011 as ACCT F605, Contemporary Topics in Accounting

18. ESTIMATED IMPACT

WHAT IMPACT, IF ANY, WILL THIS HAVE ON BUDGET, FACILITIES/SPACE, FACULTY, ETC.

There will be no additional impact as this course is currently being taught as MBA 605 by SOM faculty.

19. LIBRARY COLLECTIONS

Have you contacted the library collection development officer (kljensen@alaska.edu, 474-6695) with regard to the adequacy of library/media collections, equipment, and services available for the proposed course? If so, give date of contact and resolution. If not, explain why not.

No

☒ XX

Yes

Is a case-based course; library materials not required.

20. IMPACTS ON PROGRAMS/DEPTS

What programs/departments will be affected by this proposed action?
Include information on the Programs/Departments contacted (e.g., email, memo)

MBA program only

21. POSITIVE AND NEGATIVE IMPACTS

Please specify **positive** and **negative** impacts on other courses, programs and departments resulting from the proposed action.

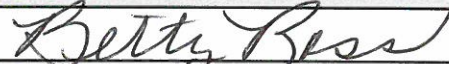


No impact on other programs or departments. Currently MBA courses are full so this adds options for MBA students.

JUSTIFICATION FOR ACTION REQUESTED

The purpose of the department and campus-wide curriculum committees is to scrutinize course change and new course applications to make sure that the quality of UAF education is not lowered as a result of the proposed change. Please address this in your response. This section needs to be self-explanatory. Use as much space as needed to fully justify the proposed course.

This course has been taught several times within the "Topics" context. Controllorship is a standard topic in MBA programs and the MBA committee felt that it was time to make the course permanent. It is being developed online so it adds to what we have to offer our MBA students around Alaska.

APPROVALS: Add additional signature lines as needed.

| | | |
|--|------|-----------|
|  | Date | 9/10/2013 |
| Signature, Chair, Program/Department of: MBA | | |
|  | Date | 9/10/2013 |
| Signature, Chair, College/School Curriculum Council for: Management | | |
|  | Date | 9/10/13 |
| Signature, Dean, College/School of: Management | | |
| | Date | |
| Signature of Provost (if applicable) | | |
| Offerings above the level of approved programs must be approved in advance by the Provost. | | |

ALL SIGNATURES MUST BE OBTAINED PRIOR TO SUBMISSION TO THE GOVERNANCE OFFICE

| | | |
|--|------|--|
| | Date | |
|--|------|--|

Signature, Chair

Faculty Senate Review Committee: ___Curriculum Review ___GAAC

___Core Review ___SADAC

ADDITIONAL SIGNATURES: (As needed for cross-listing and/or stacking)

| | | |
|--|------|--|
| | Date | |
|--|------|--|

Signature, Chair,
Program/Department of:

| | | |
|--|------|--|
| | Date | |
|--|------|--|

Signature, Chair, College/School Curriculum
Council for:

| | | |
|--|------|--|
| | Date | |
|--|------|--|

Signature, Dean, College/School
of:

**UNIVERSITY of ALASKA FAIRBANKS
SCHOOL OF MANAGEMENT
CONTROLLERSHIP
MBA F624**

INSTRUCTOR: Kevin Berry

PHONE: 474 - 1808
E-MAIL: kberry9@alaska.edu

OFFICE: Bunnell 207

OFFICE HOURS: By appointment

CLASS HOURS: TBA

LOCATION: TBA

PREREQUISITE: MBA F602 or equivalent.

TEXT:

Merchant & Van der Stede, 3rd ed., 2012. *Management Control System: Performance Measurement, Evaluation and Incentives*. Prentice Hall. (ISBN-13: 978-0-273-73761-2)

Additional Readings & Videos: The purchase of videos and additional materials (at a minimal cost) is required throughout the course.

COURSE DESCRIPTION:

An advanced course designed to meet the accounting needs of managers. Topics of study include evaluating the design and implementation of management control systems and making recommendations for efficiency and effectiveness, recognizing the ethical, environmental, legal/regulatory, political and social issues embedded within the design, evaluation and effective implementation of management control systems.

COURSE OBJECTIVES:

- 1) To critically evaluate the design and implementation of management control systems, and make recommendations that will make these systems more efficient and effective mechanisms to implement strategy.
- 2) To recognize the ethical, environmental, legal/regulatory, political, and social issues embedded within the design, evaluation, and effective implementation of management control systems.
- 3) To enhance critical thinking skills through the qualitative and quantitative analysis of

- case studies.
- 4) To improve communication skills through the write-up, presentation and class discussion of case studies.

INSTRUCTIONAL METHODS:

The course format includes video lectures, directed reading assignments, class discussion boards and presentations and discussions using voice thread.

COURSE POLICIES:

Students are expected to attend and participate in both the class and discussions. Students will be penalized for all late submission of class assignments. With the exception of the final all material will be submitted through blackboard.

Academic Integrity

As described by UAF, scholastic dishonesty constitutes a violation of the university rules and regulations and is punishable according to the procedures outlined by UAF. Scholastic dishonesty includes, but is not limited to, cheating on an exam, plagiarism, and collusion. Cheating includes providing answers to or taking answers from another student. Plagiarism includes use of another author's words or arguments without attribution. Collusion includes unauthorized collaboration with another person in preparing written work for fulfillment of any course requirement. Scholastic dishonesty is punishable by removal from the course and a grade of "F." For more information go to Student Code of Conduct located at (http://www.uaf.edu/catalog/catalog_13-14/academics/regs3.html#Student_Conduct).

COURSE EVALUATION:

Final Exam: There will be a final written exam. It will contain three to five introspective questions (A case may be included) designed to force students to reflect back on the course content and communicate what they have personally learned from the material and the course.

Fraud Issue Assignment: Each student is required to discuss a recent case of fraud that they have found from searching local newspapers or other media. This discussion should be centered on the fraud triangle. A two-page paper is also required. This paper will discuss how the fraud might have been prevented if and how committing the fraud is explained by the fraud triangle.

Quizzes: Quizzes will be administered through blackboard on the assigned readings and video lectures. These quizzes will be cumulative in nature. Due dates will be listed in the weekly assignments. No extensions will be granted. Many of these questions will relate to topics that are reviewed and not covered in the text.

One-Page Case Reports: To promote discussion and insure that cases are prepared for each class students' are required to prepare at a minimum a one page case report. The report should answer the question(s) if assigned.

Online Case Discussion: This grade is subjective and worth 20%. Each case assigned will be discussed using blackboard.

Paper & Presentation: You will be required to write a three to five page paper on corporate governance. Using voice thread you will present your paper. A minimum of three **acceptable** references beyond your textbook must be used. The paper must address the following: 1) Describe corporate governance; 2) include a discussion of internal and external mechanisms; and 3) include a discussion of SOX.

NOTE: The instructor reserve the right to lower an individual's grade by up to one letter grade for each unexcused absence. This includes being consistently late.

Grading Policy: The following points will be assigned to quizzes and examinations:

| | |
|-----------------------|-----|
| Final Exam | 25% |
| Quizzes | 15% |
| Fraud Discussion | 10% |
| One page case reports | 20% |
| Online Discussion | 20% |
| Paper & Presentation | 10% |
| Total percentage | 100 |

The grading scale is as follows:

| | | |
|---|----|------------|
| | A+ | 96% - 100% |
| | A | 92% - 96% |
| | A- | 89% - 92% |
| - | B+ | 86% - 89% |
| | B | 83% - 86% |
| | B- | 80% - 83% |
| | C+ | 76% - 80% |
| | C | 70% - 76% |
| | C- | 67% - 70% |
| | D+ | 64% - 67% |
| | D | 60% - 64% |
| | D- | 55% - 60% |
| | F | below 55% |

STUDENTS WITH DISABILITIES: If you have a specific physical, psychiatric or learning disabilities and require reasonable accommodations, please let me know early in the semester so that your learning needs may be appropriately met. You will need to provide

documentation for your disability to UAF Disability Services in the Center for Health and Counseling. Phone 474-7043

NOTE: The instructor reserves the right to make changes in the syllabus and class schedule. All changes will be announced in class and it is the student's responsibility to learn of these changes.

TENTATIVE OUTLINE: The attached schedule should be considered tentative. We inevitably will not be able to stick to it exactly. Test dates will not change without sufficient advance notice.

| | | |
|-----------|--|----------------|
| Module 1 | Introduction/Management and Control | Chapter #1 |
| Module 2 | Results controls | Chapter #2 |
| Module 3 | Action, Personnel, and Cultural Controls | Chapter #3 |
| Module 4 | Corporate Governance and Boards of Directors | Chapter #13 |
| Module 5 | Controllers and Auditors | Chapter # 14 |
| Module 6 | Management Control-Related Ethical Issues and Analyses | Chapter #15 |
| Module 7 | Control Tightness | Chapter #4 |
| Module 8 | Control system Costs/Designing and evaluating Control Systems | Chapter #5 & 6 |
| Module 9 | Financial Responsibility Centers | Chapter #7 |
| Module 10 | Planning and Budgeting | Chapter #8 |
| Module 11 | Incentive Systems | Chapter #9 |
| Module 12 | Financial Performance Measures and their Effects | Chapter #10 |
| Module 13 | Paper due & presentation Remedies to the Myopia Problem | Chapter #11 |
| Module 14 | Using Financial Results Controls in the Presence of Uncontrollable Factors | Chapter#12 |
| Module 15 | Final Exam | |