University of Detroit Mercy

Graduate Certificate in Forensic Accounting

A. Summary

1. Provide a one page executive summary of the important aspects of the proposed program that are detailed below.

Forensic Accounting (Graduate Certificate)

Description
The College of Business Administration at the University of Detroit Mercy currently offers a 126-credit hour undergraduate degree program leading to the Bachelor of Science in Accounting. However, all states now require students to complete 150 credit hours of college-level or graduate study in order to take the examination to become a Certified Public Accountant (CPA). Thus, there exists a 24 credit-hour (or 8 course) gap between the undergraduate degree and the CPA requirements.

At present, and for the foreseeable future, the fastest-growing field within accounting—and one of the fastest-growing fields in any business discipline—is forensic accounting. Following a decade of high-profile corporate scandals involving now infamous cases such as Enron, WorldCom, Adelphia, Tyco, Arthur Anderson and many others, the federal government passed new accounting regulations in the Sarbanes-Oxley Act of 2002, and in the wake of irresponsible behavior in financial markets that led to the current recession, the government passed the financial regulatory reform package know as the Dodd-Frank Act of 2010. As a consequence, both the public and private sectors are expected to experience accelerated demand for forensic accountants. Through 2018, the U.S. Bureau of Labor Statistics forecasts 22% growth in accounting/auditing jobs, and a 31% increase in demand for compliance officers.

To fill the gap in credit hours and capitalize on projected employment growth, the College of Business Administration proposes an 8-course (24 credit hour) post-baccalaureate certificate in Forensic Accounting. The certificate would enhance retention of accounting majors by offering them additional job-related training that satisfies the requirements for the CPA exam. The certificate would also be attractive to graduates of other accounting programs who either wish to specialize in forensic accounting or intend to take the CPA exam.

Because it focuses on preventing, identifying, and correcting fraud, a certificate in Forensic Accounting would be highly consistent with the mission of UDM and the College of Business Administration. Indeed, the strong national reputation that the College has earned in the area of business ethics and its international accreditation by the Association to Advance Collegiate Schools of Business (AACSB) imbues the institution with credibility as a purveyor of forensic accounting. At present, there are few such programs nationally or regionally offered by accredited institutions.

Certificate Requirements
The Graduate Certificate in Forensic Accounting requires 24 credit hours of coursework. Students should have completed an undergraduate degree in accounting or the equivalent. Students would have to follow the normal CBA process for application to a graduate certificate program. University and College guidelines with respect to counting classes toward a graduate certificate and another graduate program would be followed. At a minimum, a student would have to complete at least three additional courses (9 credits hours) beyond the MBA program to receive this certificate. Because this certificate program requires 24 credit hours, at this time it is expected that all students would meet these requirements. Students must maintain a grade point average of 3.0 in the certificate program.
Curriculum

Required Courses (credit hours)
ACC 5500 Accounting Information Systems (3)
ACC 5510 Auditing (3)
ACC 5520 Corporate Fraud Detection & Prevention (3)
ACC 5540 Crisis Cash & Accounting Management (3)
MBA 5210 Personal Development, Ethics, and Social Responsibility in Organizations (3)
MBA 5260 Information Systems and Technology

Select 2 courses from the following electives list:
CIS 5650 Information & Society (3)
CIS 5700 Information Assurance (3)
CIS 5580 System Forensics (3)
SEC 5950 Computer & Information Security (3)
SEC 5020 Principles of Loss Prevention (3)

B. Description of the Certificate
1. Provide a narrative description of the certificate as it would appear in the catalog.

The Certificate in Forensic Accounting provides an understanding of the purpose and practice of financial and accounting rules, and equips students to ferret out errors and fraudulent entries in financial statements. Central concepts include the distinction between ethical and unethical practices, auditing and fraud detection, and the use and misuse of information technology. The certificate is ideal for accounting professionals seeking a specialization as compliance officers.

2. Provide a matrix that shows a typical course sequence, taken by a full-time and/or part-time student.

Full-Time sequence

<table>
<thead>
<tr>
<th>Fall</th>
<th>Winter</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACC 5500</td>
<td>ACC 5510</td>
</tr>
<tr>
<td>ACC 5520</td>
<td>ACC 5540</td>
</tr>
<tr>
<td>MBA 5260</td>
<td>MBA 5210</td>
</tr>
<tr>
<td>Elective</td>
<td>Elective</td>
</tr>
</tbody>
</table>

Part-Time sequence

<table>
<thead>
<tr>
<th>Year</th>
<th>Fall</th>
<th>Winter</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>MBA 5260</td>
<td>ACC 5540</td>
</tr>
<tr>
<td></td>
<td>ACC 5500</td>
<td>ACC 5510</td>
</tr>
<tr>
<td>2</td>
<td>ACC 5520</td>
<td>MBA 5210</td>
</tr>
<tr>
<td></td>
<td>Elective</td>
<td>Elective</td>
</tr>
</tbody>
</table>
3. List all courses in the curriculum: catalog number, title, description, academic unit, and units of credit, as they would appear in the catalog. Indicate which courses are new (+) and which are already being offered and in which program (*). Proposals with fewer than 15 credit hours require a separate rationale. Fully developed syllabi should be included in an appendix.

**ACC 5500 Accounting Information Systems** *

Systems approach to management and information, stressing the manager-user viewpoint in covering management and organization systems, computer-based systems, systems design and analysis, and decision-making concepts. No computer programming is required.

<table>
<thead>
<tr>
<th>Credit Hours</th>
<th>Recitation/Lecture Hours</th>
<th>Studio Hours</th>
<th>Clinical Hours</th>
<th>Lab Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>3</td>
<td>0</td>
<td>0</td>
<td></td>
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</table>

**ACC 5510 Auditing** *

An introduction to the basic standards, procedures, and theories of independent and internal auditing with primary emphasis on financial statement examinations by CPAs. The nature and scope of auditing, auditing standards and procedures, statements on auditing standards, code of ethics, and internal control.

<table>
<thead>
<tr>
<th>Credit Hours</th>
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<th>Studio Hours</th>
<th>Clinical Hours</th>
<th>Lab Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>3</td>
<td>0</td>
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</table>

**ACC 5520 Corporate Fraud Detection and Prevention** *

This course focuses on detection, control and prevention of corporate fraud, in view of recent revelations, especially in the area of creative and aggressive accounting and insider trading irregularities that have forced several corporations to bankruptcy. Specific corporate frauds investigated include: creative cash flow reporting, fraudulent financial reporting, recognizing premature or fictitious revenue, aggressive cost capitalization and extended amortization policies, misreported assets and liabilities, creative income statement classifications and recasting pro-forma earnings measures.

<table>
<thead>
<tr>
<th>Credit Hours</th>
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</thead>
<tbody>
<tr>
<td>3</td>
<td>0</td>
<td>0</td>
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</table>

**ACC 5540 Crisis Cash and Accounting Management** *

This course addresses crisis accounting; forensic accounting; critique of current fraudulent accounting practices; bankruptcy filings; and controllership. Also included are Cash Crisis Management: short-term financial strategies; innovative and rapid cash management; cash collection strategies; cash budgeting; cash flow forecasting; optimal cash management models; refinancing via debt restructure and asset management.

<table>
<thead>
<tr>
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</thead>
<tbody>
<tr>
<td>3</td>
<td>0</td>
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</table>
MBA 5210 Personal Development, Ethics, Social Responsibility in Organizations *

This course serves as a gateway into the MBA program. Topics related to three levels of human system (person, group, and society) are introduced: personal development, team development, and social responsibility. Topics include personal values and goals, ethics in business, team roles and processes, role of free markets, sustainable growth, global commerce, governance of the firm, transparency, and business-government relations. Service learning is required.

MBA 5260 Information Systems and Technology *

A comprehensive study of management information systems and technology, theory and practice. The course presents concepts encompassing strategic impact, technology integration, managing rapidly evolving technologies, IT sourcing policies, application development process and partnerships and constituencies. The course aims to prepare leaders in managing the use of information, systems and technology to harness the power of new technologies to make better decisions and more effectively manage organizations, thereby enabling them to compete more effectively. This course uses case studies in a team format.

SEC 5020 Principles of Loss Prevention ***

An examination of security programming responding to commercial, retail, industrial, and governmental proprietary needs. Review of physical, personnel, and informational security. Techniques of the security audit. Comprehensive examination of the security survey and audit process.

SEC 5950 Computer and Information Security ***

Overview of computer and information security in a competitive global environment. Course content includes discussions of economic espionage, financial frauds and computer crimes, protection of proprietary information (in all forms), disaster containment and recovery, the evolution of security countermeasures, and privacy and ethical issues. Computer programming knowledge is not required.
### CIS 5650 Information and Society **

Qualifies for CNSS Certification. Explores the role of the information professional in today’s society. Topics include roles, values and norms, information use, information protection and security, and legal and ethical concerns such as rights of privacy and access.

<table>
<thead>
<tr>
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<th>Clinical Hours</th>
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<tbody>
<tr>
<td>3</td>
<td>0</td>
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</tbody>
</table>

### CIS 5700 Information Assurance **

This course presents an overview of the multidisciplinary process of information assurance. It is rooted in the information assurance lifecycle. The student will learn about the issues involved in creating a systematic information assurance control structure, how to establish systematic operational security procedures and how to build systematic information assurance capability into day-to-day information assurance work.

<table>
<thead>
<tr>
<th>Credit Hours</th>
<th>Recitation/Lecture Hours</th>
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<th>Clinical Hours</th>
<th>Lab Hours</th>
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<tbody>
<tr>
<td>3</td>
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<td>0</td>
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</tbody>
</table>

### CIS 5580 System Forensics **

This course presents the legal concerns, investigation techniques and incident response tactics of forensic investigation and forensic auditing. It centers around the basic operating system concepts that underlie this area. Students will learn evidence gathering and presentation techniques based around the Windows Incident Response Collection Report (IRCR). They will also learn how to employ IDS and CERT for effective incident response. Students will study the real-world investigation issues and concepts developed through the Honeynet Project.

<table>
<thead>
<tr>
<th>Credit Hours</th>
<th>Recitation/Lecture Hours</th>
<th>Studio Hours</th>
<th>Clinical Hours</th>
<th>Lab Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>3</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td></td>
</tr>
</tbody>
</table>

*Currently offered in MBA program  
**Currently offered in Computer Information Systems  
***Currently offered in Security Administration

4. **Indicate delivery format of new courses e.g. traditional day time classes, night classes, intensive weekends, etc. Indicate whether on-line course delivery is intended immediately or in the future.**

All graduate business classes are offered at night. In some cases, when supported by demand, a class may be offered on Saturdays. Some of the coursework is currently being offered in hybrid (traditional/online) format.
5. Describe how the proposed certificate respects academic integrity and intellectual merit.

The graduate business programs are internationally accredited by AACSB. The selected courses are consistent with the expectation of high quality.

6. Indicate unusual or unique characteristics of the proposed certificate.

The certificate is interdisciplinary; required courses are offered through the College of Business Administration and electives are offered through CLAE.

7. Describe how the proposed certificate affects related departments or fields of concentration.

The CIS and SEC departments should see a slight rise in enrollment due to electives.

8. Indicate if the certificate is granted on a stand-alone basis or in conjunction with another academic degree.

The certificate will stand alone. However, two courses (MBA 5210 and MBA 5260) are required for the MBA degree, and any three of the graduate Accounting courses could be used as MBA electives. Thus, a student who completed the Certificate in Forensic Accounting would need only 8 additional courses to complete the MBA degree; or conversely, a student who completed the MBA degree with three Accounting electives from the Certificate would need only 3 more courses to complete the Certificate.

9. Indicate the level of the certificate: Post Baccalaureate and above or Baccalaureate and below. There are three types of certificates at the graduate level: 1) Post Baccalaureate, 2) Postmaster’s, or 3) First Professional. At the undergraduate level, certificates that are granted on a stand-alone basis need to be placed into one of the following three categories for Federal reporting purposes: 1) Less than one academic year (less than 900 contact hours or 30 semester credit hours), 2) At least one but less than two academic years (at least 900 but less than 1800 contact hours), or 3) At least two but less than four academic years (at least 1800 contact hours).

This is a post-baccalaureate certificate.

C. Mission

1. Describe how the proposed certificate fulfills the mission of the University.

The University of Detroit Mercy, a Catholic university in the Jesuit and Mercy traditions, exists to provide excellent, student-centered, undergraduate and graduate education in an urban context. A UDM education seeks to integrate the intellectual, spiritual, ethical, and social development of our students. This certificate contributes to that mission by providing excellent graduate education in the field of forensic accounting. It overtly encourages both intellectual and ethical growth by combining rigorous academic study with an emphasis on business ethics.
2. Describe how the proposed certificate fulfills the mission of the College or School.

The College of Business Administration prepares diverse students to serve business organizations and society with competence, compassion, and conscience. Rooted in the Jesuit and Mercy traditions, the College champions academic excellence and good character by encouraging intellectual, spiritual, ethical, and social growth. This certificate overtly encourages both intellectual and ethical growth by providing rigorous academic study with an emphasis on business ethics. It therefore prepares students to better serve businesses, nonprofit organizations, and government agencies competently and with a clear conscience.

D. Objectives, Learning Outcomes and Assessment

1. Indicate the certificate objectives.

See Appendix C.

2. Indicate the learning outcomes and which courses satisfy those outcomes.

See Appendix C.

3. Indicate how the Learning Outcomes and the Objectives of the certificate will be assessed.

See Appendix C. Because the core courses for this certificate are part of the graduate business programs, we are not planning a separate assessment for the certificate. Assessment of the MBA courses is consistent with accreditation standards set by the Association to Advance Collegiate Schools of Business International (AACSB).

If the proposed certificate does not require any new courses, faculty, administrators, staff or facilities, then the Market Study can be omitted.

E. Market and Need

1. Provide evidence of student demand, e.g. results of a market study, survey, focus groups, etc. Include a conservative estimate of new student enrollment for a five year period and the estimated number of credit hours per year the student is likely to take.

The Bachelor of Science in Accounting has 30 majors, of whom 9 are currently seniors. A survey taken in-house indicated that two-thirds would either definitely enroll or seriously consider enrolling if the certificate was available. We therefore anticipate that about 5 students
from UDM would enroll in the certificate program full-time, and 3 or 4 others from outside of UDM would enroll part-time in the first year (2011-12) in order to satisfy the 150-hour requirement to become a CPA. With proper advertising of the certificate, we anticipate a greater influx of students to the undergraduate major, and we anticipate enrollment of 3 or 4 part-time graduates from outside of UDM each year.

<table>
<thead>
<tr>
<th>Year</th>
<th>FT</th>
<th>PT</th>
<th>Credit hours*</th>
</tr>
</thead>
<tbody>
<tr>
<td>2011-12</td>
<td>5</td>
<td>3</td>
<td>156</td>
</tr>
<tr>
<td>2012-13</td>
<td>6</td>
<td>4</td>
<td>192</td>
</tr>
<tr>
<td>2013-14</td>
<td>7</td>
<td>6</td>
<td>240</td>
</tr>
<tr>
<td>2014-15</td>
<td>7</td>
<td>8</td>
<td>252</td>
</tr>
<tr>
<td>2015-16</td>
<td>7</td>
<td>8</td>
<td>252</td>
</tr>
</tbody>
</table>

*(FT x 24) + (PT x 12)

2. Describe the competition for the certificate. Are there similar certificates at other institutions in Michigan? If yes, list the institutions, briefly describe the similarities and differences to the proposed certificate and indicate the enrollment in the competing certificate.

There do not appear to be any such certificates offered in Michigan. Most of the programs available nationally are less comprehensive and offered by institutions that are not accredited by AACSB. For example, Post University in Connecticut offers an online undergraduate certificate, St. Thomas University of Miami, Florida offers a 4 course undergraduate certificate, and Carlow University in Pittsburgh offers an undergraduate certificate consisting of 4 courses for accounting majors; none of those are accredited. Indeed, several major universities have chosen to house forensic accounting certificates outside of the business school, where AACSB accreditation does not apply: for example, UNC-Charlotte offers a 3-course undergraduate certificate through Continuing Education, Northeastern University offers a 4-course graduate certificate through its College of Professional Studies, and Georgetown University offers a 7-course graduate certificate through its Center for Continuing and Professional Studies. West Virginia University offers a 4 course graduate certificate available only in the summer. Geographically, the nearest program appears to be at Indiana State University, which offers a 7-course undergraduate minor in forensic accounting. Enrollment figures from other institutions are not available.

3. For professional certificates indicate the job market for graduates including national or regional data on jobs available and job growth trends.


4. Describe the market area of the certificate i.e. is it local, regional or national.

The market would be primarily local, consisting of UDM accounting majors who wish to take the CPA exam, and accountants from the metropolitan Detroit area who wish to gain specialized expertise in forensic accounting. Because it could be completed in two semesters of full-time study, it may attract a few graduate students from outside the local market, who are willing to devote one year to intensive study.
5. **Identify interest and potential partners in the certificate who can help make it successful e.g. students, alumni, local groups, industry leaders, etc.**

Mr. Harry Cendrowski, President of Cendrowski Corporate Advisors, is a member of the Board of Advisors for the College of Business Administration. His firm specializes in fraud investigation, forensic accounting, and related areas; Mr. Cendrowski is co-author, along with James Martin and Louis Petro (both of whom teach as adjuncts for UDM), of the *Handbook of Fraud Deterrence*, published by John Wiley & Sons in 2007. Indeed, Mr. Martin taught Corporate Fraud Detection and Prevention in Winter 2010 when it was offered as BTM 5420.

6. **Describe how the certificate will be unique and attract market share.**

Whereas most of the forensic accounting programs currently available are offered through institutions that lack accreditation, the College of Business Administration at UDM is fully accredited by AACSB International. In addition, the strong national reputation that the College has earned in the area of business ethics imbues the institution with credibility as a purveyor of forensic accounting. Because it can be completed in two semesters of full-time study or approximately four semesters of part-time study, the certificate program offers convenience to those seeking a year of intense study or those with full-time employment who seek evening-only courses.

**F. Students**

1. **Describe, with appropriate justification, a typical student of the certificate program including whether the student will be full-time or part-time.**

   The typical student will have completed a four-year undergraduate degree in accounting, either from UDM or elsewhere in the metropolitan Detroit region. He or she will still need additional credit hours to sit for the CPA exam. If (s)he is currently employed, (s)he will most likely elect to complete the certificate program on a part-time basis; however, if not employed, (s)he may choose to complete the program on a full-time basis by taking 4 courses in the Fall and 4 courses in the Winter semester.

2. **If the certificate is intended to provide an option for existing students in the University describe the enrollment impact on other programs.**

   The certificate should have no detrimental effect on enrollment in other programs. Indeed, it should serve as a retention vehicle for accounting majors, and possibly an entrée to the MBA program.

3. **If the certificate will attract new students to the University describe who these students are and whether they have special needs or requirements not currently provided by the University.**

   New students will most likely have undergraduate degrees in Accounting from other colleges and universities. Most will likely be employed. No special needs are anticipated.
4. **Describe how the certificate will attract a diverse student body.**

Because it retains many of our graduating Accounting majors and attracts new graduate students primarily from the metropolitan Detroit area, the certificate will draw students from a population that is highly diverse in terms of gender, age, race, etc.

5. **If the proposed certificate is an expansion of existing program, or is new, list the number of majors and degrees in the related program for the past five years.**

<table>
<thead>
<tr>
<th>Fall Enrollment</th>
<th>2005-06</th>
<th>2006-07</th>
<th>2007-08</th>
<th>2008-09</th>
<th>2009-10</th>
<th>2010-11</th>
</tr>
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<tbody>
<tr>
<td>Accounting majors</td>
<td>28</td>
<td>27</td>
<td>36</td>
<td>42</td>
<td>34</td>
<td>30</td>
</tr>
</tbody>
</table>

G. **Faculty**

1. **Provide a list of faculty who will be involved in the new certificate.**

- **Full-time faculty**
  - Dr. Jeanne David
  - Dr. Robert L. Hutchinson
  - Dr. Gerald Cavanagh, S.J.
  - Dr. Mary Ann Hazen
  - Dr. Rose Yang

- **Part-time faculty**
  - Mr. James Martin

2. **Indicate, with justification, whether new full-time, part-time, and/or adjunct faculty will be required to operate the certificate program.**

The College of Business Administration is currently engaged in a search process to hire a full-time Assistant Professor of Accounting. No additional faculty resources are needed for the certificate. Elective courses in CIS and SEC are regularly offered.

3. **Describe how the certificate may help the University attract a diverse faculty.**

As indicated above (G2), the College of Business Administration is currently engaged in a search process to hire a full-time Assistant Professor of Accounting. Approval of this certificate program would make teaching at UDM more attractive to faculty candidates who have expertise in forensic accounting and who want to be at the forefront of that field.

4. **Indicate what fields of specialization require new full-time or part-time faculty.**

At least one of the two new hires should have a specialization in auditing or forensic accounting.

H. **Administration and Support**

1. **Indicate how the certificate will be administered.**

Administration and support will be absorbed into graduate business operations.

2. **Indicate, with justification, whether support personnel are required for the certificate**
including secretarial, information technology and lab support.

Administration and support will be absorbed into graduate business operations.

3. Indicate whether academic support will be required from existing certificates on campus such as UAS, Co-op, Writing Lab, etc.

None anticipated.

I. Library Resources
1. Indicate the University’s library resources available in direct support of the proposed certificate: reference and periodical holdings, software, audiovisuals and other instructional materials.

See attached letter, dated October 20, 2010 from Margaret Auer, Dean of Libraries.

2. If new library resources are needed, collaborate with the Dean of the Library to determine the cost.

A subscription to the Journal of Forensic Accounting costs $259 per year. This cost will be absorbed by the College of Business Administration.

J. Facilities
1. List the facilities which are currently available at the University for the certificate program including administrative office space, class room space, and the like.

The facilities are the same as existing graduate business programs.

2. Indicate whether the Registrar has any concerns over provision of class room space for the certificate.

The courses are currently being offered.

3. Indicate whether any facilities such as laboratories, classroom and office space have to be built, renovated or added to deliver the certificate and what the cost of same would be based upon a review and cost study by the University Facilities Management Department.

None.

K. External Support
1. Describe any accreditation available in the field and recommend whether such accreditation should be sought.

The College of Business Administration is the second oldest AACSB accredited school in the State and remains the only private school that is accredited.

2. If the certificate has been reviewed by an external consultant, professional organization, employers, etc. include a copy of their report in the appendix.

None.
3. Describe any external funding that has been received or can be expected to be received to support the certificate. Include the duration of any grants or any continuing commitments that have future budget implications.

None.

4. Describe whether any resources are to be reallocated from existing certificates to support this new certificate.

None

L. Operating Revenue and Costs

1. Provide a five year projection of revenue and expenses for the certificate utilizing the projected number of students from the market study and the projected credit hours taken per year.

No new expenses.

Revenue anticipated:

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<tr>
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</thead>
<tbody>
<tr>
<td>Full-time students</td>
<td>$141,600</td>
<td>$169,920</td>
<td>$198,240</td>
<td>$198,240</td>
<td>$198,240</td>
</tr>
<tr>
<td>Part-time students</td>
<td>$42,480</td>
<td>$56,640</td>
<td>$84,960</td>
<td>$113,280</td>
<td>$113,280</td>
</tr>
<tr>
<td>Total</td>
<td>$184,080</td>
<td>$226,560</td>
<td>$283,200</td>
<td>$311,520</td>
<td>$311,520</td>
</tr>
<tr>
<td>Net of Tuition Discount</td>
<td>$138,060</td>
<td>$169,920</td>
<td>$212,400</td>
<td>$233,640</td>
<td>$233,640</td>
</tr>
</tbody>
</table>

Revenue assumes full-time and part-time student credit hours as in E 1 above, multiplied by $1,180 per credit hour. Total revenue is discounted by an average of 25% to obtain net revenue. No tuition increases are assumed.

2. Revenue should include tuition and external support.

Regular graduate business tuition will be charged. See # 1 above.

3. Expenses should include scholarships, graduate assistantships or other tuition reduction costs.

None.

4. The spreadsheet of revenue and expenses should follow the format and categories for certificate budgets used throughout the University (see attached spreadsheet format). A narrative of assumptions should define the parameters of the projection.

All costs are currently budgeted in the graduate business programs.

5. The difference between revenue and expense should be totaled at the bottom as the Net Margin for the indirect expenses of the University.

All costs are currently budgeted in the graduate business programs.

6. The year one projection should include all start up costs and capital expenditures necessary
to begin the certificate.

All costs are currently budgeted in the graduate business programs.

M. Approval Process
1. Indicate any other University support that has been obtained. Include support letters from internal or external sources.

None.

2. You are invited to submit anything additional which will help any committee in its decision.
Dr. Jeff Ingalsbe, Chair of CIS, has suggested that the CIS 5580 course might include case studies involving forensic accounting, as these would also be of some interest to the CIS students.

N. Appendices
1. Include in an appendix any supporting material used to draw conclusions described in the above sections e.g. a market study, course syllable, cost analysis, grants, etc.

See Appendix B for Course Syllabi.

2. Include in an appendix any material which would help support the certificate including the market study, course syllabi, cost studies, grants, etc. used to draw conclusions described above.

See Appendix B for Course Syllabi.

3. Please submit any suggestions for improvement in this proposal document or process (optional).

None
Appendix A: Course Syllabi

MBA 5260 – Section 01
Information Systems and Technology
Course Syllabus

Term: Term I, 2010-2011
Tuesdays 6:40 p.m. – 9:10 p.m. Room: CF 139

Instructor: Dr. Gregory W. Ulferts
Office: CF 143
Professor, Decision and Information Sciences

Telephone: (Office) 313-993-1219 E-mail address: ulfertgw@udmercy.edu
(College Office) 313-993-1200

Campus Mail: Clerical Office – Commerce & Finance, 1st Floor

Office Hours: 8:00 – 8:30 and 9:45 – 11:45 a.m. on Tuesdays and Thursdays
3:30 – 6:30 p.m. on Tuesdays
Before and after class as needed or by appointment

Text: Corporate Information Strategy and Management: Text and Cases, 8th edition
by Lynda M Applegate, Robert D Austin, and Deborah L Soule

Course Prerequisites: Completion/Waiver of pre-core MBA courses

Course Credit Hours: 3 credits

Course Description and Goal:
A comprehensive study of management information systems and technology: theory and practice. The course presents concepts encompassing strategic impact, technology integration, managing rapidly evolving technologies, IT sourcing policies, application development process and partnerships. The course aims to prepare leaders in managing the use of information, systems and technology to harness the power of new technologies to make better decisions and more effectively manage organizations, thereby enabling them to compete more effectively.

Course Objectives:
Upon completion of this class, students should have gained an understanding of:
• Challenges of Managing in a Networked World
• IT and Strategy
• IT and organization
• Extending the Enterprise
• Understanding Internetworking Infrastructure
• Ensuring Secure and Reliable IT Services
• Managing Diverse IT Infrastructures
• Organizing and Leading the IT Function
• Managing IT Outsourcing
• Portfolio Approach to Managing IT Projects
• Challenges of Managing in a Network Economy

Course Requirements:
This course is taught by the case method using a team format. This requires that students assume responsibility for the learning
environment while the faculty member provides the needed framework for learning. As such students need to

- prepare for class: reading text and cases
- attend and actively participate in all class sessions
- work individually and in teams on assignments
- complete all assignments by their due dates

**Evaluation and Policies:**

Group Cases: 2 Written (3 - 5 pages) 60 30%
2 Presentations (15 – 20 minutes) 60 30%
Individual Executive Summary written report 50 25%
Report length: 15 pages approximate (single spaced – 10/12 font)
Individual class preparation and participation, as well as knowledge attainment demonstrated 30 15%

200 Total Points

All University of Detroit Mercy policies and procedures apply. Students are expected to complete and submit all assignments within prescribed limits and on time. Failure to do so will result in an automatic 25% deduction on the assignment involved. In an emergency, an excused absence will be given provided there is immediate notification of the situation. No incompletes will be given. Students are to review the Academic Integrity Policies of the Graduate Catalog.

**Disability Support Services and Accommodations:**

If you need course accommodations because of a disability, if you have emergency medical information to share, or if you need special arrangements in case the building must be evacuated, please contact Emilie Gallegos, Director of University Academic Services/Disability Support Services at gallegem@udmercy.edu or (313) 578-0310 to schedule an appointment. University Academic Services is located on the 3rd Floor of the Library. Students with special needs are urged to identify themselves to the faculty to discuss their concerns. However, faculty cannot provide disability accommodations without official notification from the Disability Support Services office.

**Technology:** Students are expected to be able to use the following software: word processing, power point, spreadsheets, database, communication and research.

**Course web site addresses:** [http://knowledge.udmercy.edu](http://knowledge.udmercy.edu)
[www.mhhe.com/applegate8e](http://www.mhhe.com/applegate8e)

Laptop usage in class is permitted for only classroom activities.

**Grading Scale:**

<table>
<thead>
<tr>
<th>Grade</th>
<th>Percentage</th>
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<tbody>
<tr>
<td>A</td>
<td>95% or more</td>
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<tr>
<td>A -</td>
<td>90-94%</td>
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<td>A +</td>
<td>87-89%</td>
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<tr>
<td>B</td>
<td>83-86%</td>
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<tr>
<td>B -</td>
<td>79-82%</td>
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<td>B +</td>
<td>74-78%</td>
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<tr>
<td>C</td>
<td>70-73%</td>
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<tr>
<td>C +</td>
<td>69-73%</td>
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<tr>
<td>D</td>
<td>61-69%</td>
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<tr>
<td>E</td>
<td>60% or below</td>
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</table>

**Important Dates:**

- September 13, 2010 - Last Day to Drop a Course Without a "W"
- November 22, 2010 - Last Day to Withdraw From a Course
Syllabus

Accounting Information Systems
College of Business Administration
University of Detroit Mercy
ACC 5500 (3 credit hours)

Class meets Tuesdays and Thursdays, 8:30-9:45 a.m. in CF 213
Prerequisites:
CIS 1000 or MBA 5260, and ACC 2020, or comparable graduate coursework

ACC 5500 - Accounting Information Systems

DESCRIPTION
Concepts of responsive information systems. The accounting-user viewpoints are stressed. Topics include: data base concepts, internal control, technology of information systems, use of system techniques, accounting information application, management use of information, management of information systems, systems analysis and design, and auditing of accounting information systems.

LEARNING OBJECTIVES
Students studying accounting information systems will understand the role and purpose of the accounting information system (AIS). They will examine transaction processing within an AIS, such as the sales, collection, acquisition and payment processes and other transactions. Students will further develop their understanding of professionalism in accounting and the importance of ethics especially as it applies to situations in which there exists no clear cut right answers. Students will be able to prepare a variety of flowcharts and use other systems documentation tools. They will be able to identify and evaluate the effectiveness and identify shortfalls of AIS internal controls. Additionally, students will become familiar with a number of other AIS topics, such as certifications, computer technology security, XBRL, and role of the AIS in financial auditing.

REQUIRED MATERIALS
http://www.mhhe.com/hurt1e The website provided for the student includes a variety of materials for each chapter such as PowerPoint slides, online quizzes, flashcards, and other supplementary materials.

Students also need to have regular access to a computer and the Internet for projects and assignments. Students are required to maintain backup copies of all of their work on some medium other than their primary computer.

INSTRUCTOR INFORMATION
Dr. Jeanne David

COURSE GRADE
Course grades will be based on a 10 point scale with grades of 90 and above earning an A-, A, grades of 80 to less than 90 will receive a B+, B, B-, grades of 70 to less than 80 will receive a C+, C, C-, grades of 60 to less than 70 will receive a D+, D, and less than 60 will receive an F.

The course grade will be based upon a student's performance as follows:
- Two in-class exams at 15% each, 30% total
- Final exam (comprehensive) at 20%
- Projects and assignments 40%
- Class attendance, participation and quizzes 10%
- Total 100%.

Email jeanne.david@udmercy.edu
Work Phone 313-993-3325
Office Location: CF 225
Office Hours: Tuesdays and Thursdays 10-12 and by appointment.
Fax: 313-993-1673

In general, assignments should be submitted via the class web site and you should contact me by email. If you otherwise need to leave assignments or messages for me, you can do so at the Welcome Center in CF or call 313-993-1200 to reach a secretary.

A grade of incomplete will not be given except in conformance with university policy. Please refer to the undergraduate catalog. Exams must be taken as scheduled. There will be no makeups for missed quizzes and participation will be considered "0" for days a student is absent from class. Projects and assignments that are turned in late will be reduced by at least one letter grade for each class date an assignment is late. Some assignments will require cooperation between students and access to time sensitive materials online. These assignments will have strict due dates.

CLASS POLICIES
The majority of the class meeting times will be used to discuss the textbook materials. Brief quizzes provided on a regular basis will allow the students to assess their own progress and understanding of the materials. Some small group assignments will be done in class. Computerized projects and assignments will be introduced and explained in class. All computer work is to be completed by the students outside of class time. These projects and assignments constitute 40% of the course grade. Students are encouraged to resubmit work to improve their grade, but must complete the assignment by its due date initially. In other words, if an assignment is turned in late, the student cannot resubmit for additional credit. Students are expected to be prepared for class and to attend each class session. All work submitted is to be the individual work of the student. Students should refer to the undergraduate catalog for information on the university's standards of academic integrity. The course calendar below is tentative. The instructor will announce in advance, and post here, any changes that may be made.

UDM MISSION STATEMENT
The University of Detroit Mercy, a Catholic university in the Jesuit and Mercy traditions, exists to provide excellent student-centered undergraduate and graduate education in an urban context. A UDM education seeks to integrate the intellectual, spiritual, ethical and social development of our students.

COLLEGE OF BUSINESS ADMINISTRATION MISSION STATEMENT
The College of Business Administration prepares diverse students to serve business organizations and society with competence, compassion and conscience. Rooted in the Jesuit and Mercy traditions, the College champions academic excellence and good character by encouraging intellectual, spiritual, ethical and social growth. We achieve this mission by:
- Encouraging and expecting excellence from students, faculty, and staff in all we do;
- Helping students to develop knowledge, analytical and critical thinking, and skills to compete in a dynamic global business environment;
- Teaching students self-reflection, teamwork with diverse peoples, and responsible stewardship for the common good;
- Delivering quality teaching, research, and service to our University, our profession, and our community;
- Providing quality bachelor and master degree programs.

SUPPORT SERVICES
The University of Detroit Mercy McNichols campus library contains a variety of reference materials and books on the subject matter. The university also
You may access the library’s home page [http://research.udmercy.edu](http://research.udmercy.edu) or call 313-993-1070. Information regarding a large variety of student services, including computer labs, bookstores, public safety, health, and many other items, can be found in the Student Handbook along with access to ongoing campus activities at [http://www.udmercy.edu/current_students/index.php](http://www.udmercy.edu/current_students/index.php). Lots of other additional information for academics, athletics, calendar, course schedules, etc. can be reached through the university’s home page at [http://www.udmercy.edu](http://www.udmercy.edu).

**LESSONS**
Chapter 1: Role and Purpose of Accounting Information Systems
Chapter 2: Transaction Processing in the AIS
Chapter 3: Professionalism and Ethics
Chapter 4: Internal Controls
Chapter 5: Flowcharting
Chapter 6: Data Flow Diagramming

**Exam #1: Chapters 1 - 6**
Chapter 7: Information Technology
Chapter 8: Sales/Collection Process
Chapter 9: Acquisition/Payment Process
Chapter 10: Other Business Processes
Chapter 11: Application Service Providers
Chapter 12: Professional Certifications

**Exam #2: Chapters 7 - 12**
Chapter 13: Event-Driven AIS
Chapter 15: XBRL
Chapter 16: Decision-Making Models and Knowledge Management
Chapter 17: E-business and Enterprise Resource Planning Systems
Chapter 18: Auditing and Evaluating the AIS

**FINAL EXAM - note date and time above!** Chapters 13 - 18 (70%) comprehensive (30%)
University of Detroit Mercy  
Syllabus  
ACC 5510 Auditing  
(3 Credit Hours)

Prerequisites:
ACC 5100; ACC 5500; basic statistics (MTH 2140 or equivalent)

Required Text:
Auditing & Assurance Services Louwers Et al. McGraw Hill 3rd Edition

Course Description and Objectives:
The primary objective of the course auditing is for the student to acquire knowledge of auditing objectives procedures and techniques. Special attention will be given to the areas of internal control evaluation, risk, audit samples, and the audit of various balance sheet accounts. Upon completion the student should have a working understanding of such areas

Evaluation Methods and Criteria:
The lecture method will be used in this accounting class. The student's grade will be based on 2 exams including the final exam, the quiz scores, the paper and the computer assignments. **NOTE:** There will be **NO MAKEUP MIDTERM OR QUIZZES.** There will be a paper and presentation due regarding an approved auditing topic. There will be a quiz on each homework assignment.

Computer Assignments

<table>
<thead>
<tr>
<th>Individual Computer Assignment</th>
<th>Midterm</th>
<th>Final</th>
<th>Quizzes</th>
<th>Paper</th>
<th>Computer Assignments</th>
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<tbody>
<tr>
<td>Professional Certification</td>
<td>1.54</td>
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<td>30%</td>
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<tr>
<td>Audit Program</td>
<td>3.54</td>
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<td></td>
<td>30%</td>
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<tr>
<td>F.A.S.B. summary last statement</td>
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<td>20%</td>
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<td>P.C.A.O.B. Mission</td>
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<td>CPA WebTrust</td>
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</tbody>
</table>

90-100   A-   A    Range  
80-89    B-   B+  Range  
60-79    C-   C+  Range  
50-59    D    D+  Range  
UNDER 50 F

Academic Integrity
As members of an academic community engaged in the pursuit of truth and with a special concern for values, students are expected to conform to high standard of honesty and integrity in their academic work. The fundamental assumption under which the University operates is that work submitted by a student is a product of his/her own efforts. The consequences of any act of academic dishonesty, may range from failure in a course to dismissal from the University.
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- Helping students to develop knowledge, analytical and critical thinking, and skills to compete in a dynamic global business environment;
- Teaching students self-reflection, teamwork with diverse peoples, and responsible stewardship for the common good;
- Delivering quality teaching, research, and service to our University, our profession, and our community;
- Providing quality bachelor and master degree programs.
<table>
<thead>
<tr>
<th>WEEK</th>
<th>Chapter</th>
<th>Topic</th>
<th>Assignment</th>
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</thead>
<tbody>
<tr>
<td>1</td>
<td>1</td>
<td>Professional Practice Auditing &amp; Assurance</td>
<td>M.C. (multiple choice)1.48 , 1.45</td>
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<td></td>
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<td>Services</td>
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<tr>
<td>2</td>
<td>2</td>
<td>Professional Standards</td>
<td>M.C.2.40, 2.41, 2.46</td>
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<tr>
<td>3</td>
<td>3</td>
<td>Audit Risk</td>
<td>M.C. 3.47, 3.49, 3.51</td>
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<tr>
<td>4</td>
<td>4</td>
<td>En… Planning &amp; Analytical Procedures</td>
<td>M.C. 4.50, 4.53, 4.59</td>
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<tr>
<td>5</td>
<td>5</td>
<td>Internal Control Evaluation and Control</td>
<td>M.C. 5.62, 5.65, 5.67</td>
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<td></td>
<td></td>
<td>Risk</td>
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<td>6</td>
<td>6</td>
<td>Fraud and Cash Audit</td>
<td>M.C. 6.44, 6.46, 6.55</td>
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<td></td>
<td>(also Module B Professional Ethics)</td>
<td>M.C. MOD B</td>
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<td>7</td>
<td></td>
<td>MIDTERM</td>
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<td>8</td>
<td>7</td>
<td>Revenue &amp; Collection Cycle</td>
<td>M.C. 7.57, 7.58, 7.62</td>
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<td>(also Module A Other Public Accounting</td>
<td>M.C. MOD A</td>
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<td>services)</td>
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<td>9</td>
<td></td>
<td>SPRING BREAK</td>
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<td>10</td>
<td>8</td>
<td>Acquisition &amp; Expenditure Cycle</td>
<td>M.C. 8.40, 8.41, 8.42</td>
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<td></td>
<td></td>
<td>(Also Module D Operational and Governmental</td>
<td>M.C. MOD D</td>
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<td>Auditing)</td>
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<td>11</td>
<td>9</td>
<td>Production Cycle</td>
<td>M.C. 9.40, 9.45, 9.55</td>
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<tr>
<td>12</td>
<td>10</td>
<td>Finance &amp; Investment Cycle</td>
<td>M.C. 10.50, 10.52, 10.54</td>
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<tr>
<td></td>
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<td>(Also Module C Legal Liability)</td>
<td>M.C. MOD C</td>
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<tr>
<td>13</td>
<td>11</td>
<td>Completing the Audit</td>
<td>M.C. 11.48, 11.49, 11.54</td>
</tr>
<tr>
<td>14</td>
<td>12</td>
<td>Reports on Audited Financial Statements</td>
<td>M.C. 12.39, 12.42, 12.44</td>
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<tr>
<td>15</td>
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<td>Review</td>
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<tr>
<td>16</td>
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<td>Final Exam</td>
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Course Outline:

This course focuses on the tenets of performance measurement, internal control, corporate governance, fraud, and bankruptcy from a crisis management perspective. Through the use of case studies, students will learn how to properly apply principles learned throughout the course to real-world scenarios. Classroom discussions will further supplement students’ knowledge of these principles.

Course Instructors:

James P. Martin, CMA, CIA, CFE, CFD

Required Textbooks:

Association of Certified Fraud Examiners
ISBN: 978-0-470-12883-1


Book is available on Amazon.com or from Wiley.com.

You may purchase individual case studies for use in the course on the Harvard Business School Publishing (HBS) website.

Course materials will be posted on Blackboard throughout the term.

Assignments and Grading:

Case Studies:
Throughout the course of the term there will be several case studies which students will read and analyze for submission. These cases will be graded based on analysis and business writing skills. Formal, typewritten submissions should be prepared for the case studies.

Class Participation:
Participation is an essential component of this course. Students are expected to arrive at class thoroughly prepared to discuss the assigned topics.

Final Examination:
The final examination will take place on the last day of class and will encompass all material learned in the course.

Class Project:
To apply the topics discussed in class, students will prepare a report and presentation on the financial reports from a public corporation. The student will select a company that suffered economic collapse (examples abound over the past several years). The students will analyze the root causes of the failure based on public records and information (including the SEC EDGAR system).

Within a week, students should select a company and present to instructor for approval.
Possible analytical steps:
- Identify business strategy and “value” proposition of the entity
- Identify economic and industry changes
- Identify financial reporting issues and pitfalls
- Analyze management compensation and capital levels
- Identify suspected or proven misconduct on the part of the company
- Analyze warning signs in financial reports

Results will be presented in class using a Powerpoint presentation. Students will prepare a maximum 20 minute presentation on their companies, concisely explaining how and why the company suffered economic challenges.

Course Grade:
Case Studies: 50%
Final Examination: 25%
Class Project 15%
Course Participation: 10%
**Syllabus:**

<table>
<thead>
<tr>
<th>Week(s)</th>
<th>Course Topic</th>
<th>Resources</th>
<th>Homework Assignments</th>
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<tbody>
<tr>
<td></td>
<td><strong>The Environment of Oversight</strong></td>
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<tr>
<td>1</td>
<td>Jan 13  Introduction to Fraud, fraud triangle, perpetrators and Victims</td>
<td>HFD 1</td>
<td>“The Match King”</td>
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<tr>
<td></td>
<td>An Examination of Fraud: Definition, Motivations, and Deterrence</td>
<td>Fraud and Internal Controls</td>
<td>RiteAid Case (SEC)</td>
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<td></td>
<td>Common Fraud Schemes—And How to Prevent Them</td>
<td>Wells 5-10</td>
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<tr>
<td>3</td>
<td>Jan 27  Organizational Change and Cultural Initiatives</td>
<td>HFD 2, 3, 5</td>
<td>Leading Change</td>
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<td></td>
<td>Ethics</td>
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<td>Parable of Sadhu</td>
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<td></td>
<td><strong>Internal Control Theory and Assessment</strong></td>
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<td>4</td>
<td>Feb 3                            Standards of Internal Control: COSO Model of Control</td>
<td>Control Evaluation and Litigation</td>
<td>Ambiguous Threats Case</td>
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<td></td>
<td></td>
<td>Chapter 9 of HFD</td>
<td>Identify a Strategic Objective</td>
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<tr>
<td>5</td>
<td>Feb 10                           Evaluating the Internal Control Environment</td>
<td>Control Evaluation and Litigation</td>
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<td></td>
<td>Risk Assessment</td>
<td>Chapter 9 of HFD</td>
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<td></td>
<td><strong>Financial Accounting</strong></td>
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<tr>
<td>6</td>
<td>Feb 17                           Financial Accounting Professional Standards and Reporting (AICPA, PCAOB, SEC)</td>
<td>Intro to Internal Audit</td>
<td>WorldCom Case</td>
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<td></td>
<td>Auditing Procedures</td>
<td>History and Prof Stds</td>
<td>What Makes Great Boards Great</td>
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<td></td>
<td>Internal Audit</td>
<td>Wells 13 - 15</td>
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<td>HFD 4</td>
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<td>7</td>
<td>Feb 24                           Provisions of the Sarbanes-Oxley Act and Corporate Governance</td>
<td>Corporate Oversight</td>
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<td></td>
<td>Board Requirements</td>
<td>HFD 10, 8</td>
<td></td>
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<tr>
<td>8</td>
<td>March 3                          Computers, cybercrime, electronic evidence, and identity theft</td>
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<tr>
<td>Week(s)</td>
<td>Course Topic</td>
<td>Resources</td>
<td>Homework Assignments</td>
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<tr>
<td>March 10</td>
<td>Spring Break!</td>
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<tr>
<td>9 March 17</td>
<td>Class presentations – the economic meltdown</td>
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<tr>
<td>10 March 24</td>
<td>Class presentations – the economic meltdown</td>
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<tr>
<td></td>
<td><strong>Forensic Accounting</strong></td>
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<tr>
<td>11 March 31</td>
<td>Forensic Accounting Procedures and Applications</td>
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<tr>
<td>12 April 7</td>
<td>Forensic Accounting in Business Combinations</td>
<td>HFD 18</td>
<td>tbd</td>
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<tr>
<td></td>
<td>Due Diligence</td>
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<tr>
<td>13 April 14</td>
<td>Overview of the Legal Process, Report Generation</td>
<td>SEC, DOJ websites</td>
<td><strong>Martha Stewart Case</strong></td>
</tr>
<tr>
<td></td>
<td>Sentencing Guidelines</td>
<td>HFD 6,7,15</td>
<td></td>
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<tr>
<td>14 April 21</td>
<td>Bankruptcy Decisions (Chapter 7, Liquidations and Chapter 11, Reorganizations)</td>
<td>HFD 17</td>
<td></td>
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<tr>
<td>15 April 28</td>
<td>FINAL EXAM</td>
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</tbody>
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**Case Listing (subject to change)**
Cases available through [http://www.hbs.edu/research/cases.html](http://www.hbs.edu/research/cases.html)

“Facing Ambiguous Threats” by Michael A. Roberto, Richard M.J. Bohmer, and Amy C. Edmondson

“Accounting Fraud at WorldCom” 9-104-071 rev May 4, 2005

“What Makes Great Boards Great” Jeffrey A. Sonnenfeld

“Leading Change-Why Transformation Efforts Fail” John P. Kotter

"The Parable of Sadhu" Bowen H. McCoy


“Martha Stewart (A)” 9-305-034
University of Detroit Mercy  
College of Business of Administration  

Crisis Cash and Management Accounting  
ACC 5540  

3 credits  
Dr. Jeanne M. David  
Mr. R. Dick Gorges  

DESCRIPTION  
This course addresses crisis accounting, forensic accounting, critique of current fraudulent accounting practices, bankruptcy filings, and controllership. Also included are cash crisis management: short term financial strategies, innovative and rapid cash management, cash collection strategies, cash budgeting, cash flow forecasting, optimal cash management models, refinancing via debt restructure, and asset management.  

COURSE INFORMATION  
Prerequisites: ACC 5100  
Room & Class dates: Mondays, 6:40 - 9:10 p.m., in CF 208. (Final exam Monday, December 14, 7:30-9:20 p.m.)  
Course web page: http://knowledge.udmercy.edu  
Permission of the instructor is required to add the class after classes start, September, 8, 2009.  
This class does not have a lab.  

REQUIRED TEXT AND OTHER MATERIALS  
There is no required text. Readings will be made available online.  

INSTRUCTOR INFORMATION  
Dr. Jeanne M. David  
jeanne.david@udmercy.edu  
Office CF 225  
Office phone (313) 993-3325  

Mr. R. Dick Gorges  
rgorges@corporaterestoration.com  
Phone (248) 202-6548  

Office hours - Jeanne David  
CF 225 Mondays before class, from 4:00 p.m., and by appointment  
Other office hours for all undergraduate students in CF 115:  
Appointments at other times are also available.  

Additional contact information:  
Turning in assignments: Most assignments are to be turned in during class or via the UDM Knowledge class site. For the class site, you should put the file into the Digital Dropbox. To do this, you will use "Course Tools" in the navigation bar, then select "Digital Dropbox." Once in the screen, select the "SEND" button. Browse to locate the file and then Submit. I will receive your file, your name, and a date/time stamp. Do not send assignments to me as email attachments.  
Emergency phone: If you cannot reach me and need to speak to a person, please call the Welcome Center Office, CF 112, at (313) 993-1200.
Fax: (313) 993-1673. This fax is shared by CBA faculty. Please be sure that it is put to my attention AND leave a voice message at (313) 993-3325 for me to check for your fax.

My Welcome Center Hours (CF 115; (313) 993-1200)
Mondays 1:00 - 4:00 p.m.
Tuesdays 9:30 - 11:30 a.m.
Wednesdays 8:30 - 11:30 a.m.
Thursdays 9:30 - 11:30 a.m.

_ Home/cell phone: This will be made available on an individual basis if I feel it is necessary. Messages can be left on the office phone at any time.

**COURSE OBJECTIVES**
The objective of this course is to provide the students with a comprehensive background in cash and financial statement analysis and to provide the tools needed to manage cash crisis situations. Students will be introduced to the topics of forensic accounting, accounting fraud, and filing for bankruptcy, but these topics are covered more in depth in other BTM courses. Strategies for cash management will be stressed.

**INSTRUCTIONAL METHODS**
Students will be required to work individually and in some group situations. Class time will be used to review and discuss readings and consider some of the more complex issues associated with each topic. Time is set aside for exams. Course assignments will involve the use of spreadsheets, and the Internet for communications, information retrieval and research.

Students are required to take the in-class midterm and the final as scheduled. The test format will include a mix of essay, problems, and case analysis. An incomplete will be given only in accordance with university regulations. Attendance and regular participation in class is required. Students should prepare for class by having completed the reading and problem assignments prior to each class period. Missed class periods, arriving late or leaving early, and lack of preparation will impact negatively on your participation grade.

**STUDENT EVALUATION**
Grading system:
Grade, Quality Points
Description
A 4.0
A- 3.7
B+ 3.3
B 3.0
B- 2.7
Below graduate standards
C+ 2.3
C 2.0
F 0.0 Failing

The grade will be determined according to the following weighting scale:
Missed exams and other work will receive a grade of zero. Students will have the opportunity to rework assignments once if the assignment was originally turned in as scheduled.

**Extra credit opportunity**
Students wishing to receive extra credit, up to 5% of their course grade, may prepare a research report (body 15 pages, double spaced) on accounting. The student must get the topic approved in advance by the instructor. This is to be a formal research report with a title page, abstract, footnotes, and bibliography.

**ACADEMIC INTEGRITY STATEMENT**
As members of an academic community engaged in the pursuit of truth and with a special concern for values, students must conform to a high standard of honesty and integrity in their academic work. Instances where academic misconduct occur include, but are not limited to, falsification or misrepresentation of material used in the admission process, presenting the work of others as one’s own, theft, plagiarism and cheating. These actions pose a threat to the academic integrity of the University and its mission and will be treated accordingly. Academic misconduct is subject to disciplinary sanctions. These sanctions include, but are not limited to, reprimand, probation, suspension and dismissal. Students are required to familiarize themselves with the specific protocols of their school or
college, available in each respective Dean's office of Academic Policy Handbook. Students also have the responsibility to consult the University of Detroit Mercy Student Handbook for further information on other academic policies and University procedures.

ACADEMIC SUPPORT
University Academic Services (UAS) provides support services to students qualifying under the Americans with Disabilities Act (ADA), including but not limited to test proctoring, note-taking, and adaptive technologies. Students requesting academic support services under the ADA must provide documentation from a qualified clinician to the director of UAS. Call 313-578-0310 for more information.

Librarian consultant for business students
The UDM McNichols campus library contains a variety of reference materials and books on the subject matter. The university also subscribes to a number of database services including some full text services. You may access the library’s home page http://research.udmercy.ed or call 313-993-1070. For questions or help with business research, you may contact our business librarian directly:
Midterm 30%
Final 30%
Homework 20%
Class participation and performance 20%
Total 100%

Nancy Chesik: email: chesiknk@udmercy.edu, phone (313) 993-1221, or stop by the McNichols campus library.

Tutoring
Academic tutoring and help is available through the University Academic Services and The Writing Center.

MISSION STATEMENT OF THE UNIVERSITY OF DETROIT MERCY
The University of Detroit Mercy, a Catholic university in the Jesuit and Mercy traditions, exists to provide excellent student-centered undergraduate and graduate education in an urban context. A UDM education seeks to integrate the intellectual, spiritual, ethical and social development of our students.

MISSION STATEMENT OF THE COLLEGE OF BUSINESS ADMINISTRATION
The College of Business Administration prepares diverse students to serve business organizations and society with competence, compassion and conscience. Rooted in the Jesuit and Mercy traditions, the College champions academic excellence and good character by encouraging intellectual, spiritual, ethical and social growth. We achieve this mission by:
- Encouraging and expecting excellence from students, faculty, and staff in all we do;
- Helping students to develop knowledge, analytical and critical thinking, and skills to compete in a dynamic global business environment;
- Teaching students self-reflection, teamwork with diverse peoples, and responsible stewardship for the common good;
- Delivering quality teaching, research, and service to our University, our profession, and our community;
- Providing quality bachelor and master degree programs.

AVAILABLE SUPPORT SERVICES
Information on policies and hours for UDM's academic computing labs is available at http://it.udmercy.edu/academiclabs/index.htm. Information regarding a large variety of student services, including computer labs, bookstores, public safety, and many other items can be found in the Student Handbook. The Student Life Office website, http://www.udmercy.edu/slo/links/index.htm, provides links to UDM's new emergency alert system, health center, university ministry, academic services, calendar of events, personal counseling, and many other pages. Lots of other additional information for academics, athletics, course schedules, etc., can be reached through
the university's home page at http://www.udmercy.edu. The College of Business Administration may have a limited number of work study positions and graduate assistantship positions. Contact the Financial Aid Office for work study positions. Graduate students seeking assistantships should complete a form in the CF Student Welcome Center.

LESSONS
SUGGESTIONS FOR FURTHER STUDY
If you wish to pursue any of these areas for further study, additional references will be provided. Please ask me.
MBA 5210-01: Personal Development, Ethics, and Social Responsibility in Organizations

CRN 10052
Fall Term 1 2010-11
Tuesday 6:40 – 9:10 p.m. CF 138

Instructor: Mary Ann Hazen, Ph.D., Professor, Management
Office: CF 29
Office Hours: Monday, Wednesday, and Friday, 10:00 – 10:40 a.m.; Monday, 5:00 – 6:30 p.m.
Telephone: (313) 993-3356
Emergency: (313) 993-1200
Email: hazenma@udmercy.edu

Prerequisites: Completion of Foundation. This course should be taken as one of the first 9 hours after completion of Foundation courses.

Catalogue Course Description:
- Credit Hours: 3
- This course serves as a portal or gateway into the University’s MBA program. We introduce three major threads: Personal Development, Team Building, and Social Responsibility. These threads relate to three levels of the human system – person, group, and society.

Assigned Readings
- You should have access to current issues of the Wall Street Journal.

Overview: In this MBA gateway course, we introduce three of the primary conceptual and practice-related components in the curriculum: personal development, social responsibility, and teamwork.

• **Personal Development** includes the following elements:
  1. Articulate personal values, mission, and goals;
  2. Increase awareness of theories of moral and character development; and
  3. Appreciate the spirituality of an effective business leader.
  4. This learning component relates to Theme A (Awareness of Self and Responsibility to Others) of the MBA program.

• **Social responsibility** focuses upon the following factors:
  1. Determine the ethical implications of business decisions;
  2. Understand the relationship between the organization and the natural environment;
  3. Consider the rights and responsibilities of employees and other stakeholders;
  4. Outline government’s relation to business; and
  5. Look at the moral and ethical elements of global business.
  6. This learning component reinforces Theme A as well as Theme D (Emerging Business Challenges) of the MBA program.

• **Teamwork** encompasses the following:
  1. Know concepts about effective team interaction, including norms, goals, roles, and stages of development;
  2. Use teamwork in classroom activities; and
  3. Practice team effectiveness in a community-service project.
  4. This learning component supports Theme B (Organization Creation and Development) of the MBA program.
# UDM MBA Program Themes
(Underlined components are addressed in this course.)

<table>
<thead>
<tr>
<th>Theme A</th>
<th>Theme B</th>
<th>Theme C</th>
<th>Theme D</th>
</tr>
</thead>
<tbody>
<tr>
<td>Awareness of Self and Responsibility to Others</td>
<td>Organization Creation and Development</td>
<td>Global Competitive Environment</td>
<td>Emerging Business Challenges</td>
</tr>
<tr>
<td><strong>Components:</strong></td>
<td><strong>Components:</strong></td>
<td><strong>Components:</strong></td>
<td><strong>Components:</strong></td>
</tr>
<tr>
<td>• Ethics and Values</td>
<td>• Decision Making</td>
<td>• Competitive Advantage</td>
<td>• Customer Value</td>
</tr>
<tr>
<td>• Life Planning</td>
<td>• Leadership</td>
<td>• Financial Reporting, Analysis, and Markets</td>
<td>• Organizational Adaptation and Change</td>
</tr>
<tr>
<td>• Social Responsibility</td>
<td>• Interpersonal Relations (Political, Negotiation, Facilitation)</td>
<td>• Organizational Processes, Structures, and Analysis</td>
<td>• Productivity</td>
</tr>
<tr>
<td>• Community Service Learning</td>
<td>• Team Building</td>
<td>• Creation and Distribution of Goods and Services</td>
<td>• E-Commerce</td>
</tr>
<tr>
<td>• Spirituality</td>
<td>• Entrepreneurship</td>
<td>• Stakeholder Relationships</td>
<td>• Shareholder Value</td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Political, Legal, Social, and Economic Environments</td>
<td>• Technology-driven Systems</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>• Appreciating Human Diversity</td>
</tr>
</tbody>
</table>

## Course Policies
- I expect you to attend and participate fully in every class. This course demands interaction with the professor and other students. If you miss 5 or more class meetings, you will not have completed the course and will receive a grade of F.
- I expect you to follow the standards of academic integrity as listed in the UDM Graduate Catalogue, duplicated below.
- I expect that you will complete assignments on time and submit them online through the Assignments section of Blackboard. If you do not hand in an assignment through Assignments in Blackboard, it is not handed in.
- Weekly Assignments handed in after the time they are due will receive a grade of 0 -- the class meeting is based on your having completed the assignment before class. Other assignments handed in late will be downgraded. The later it is, the lower the grade.
- I expect that you will complete individual and team assignments with attention to organization, clarity, spelling, punctuation, and grammar. I consider these elements when awarding grades.
- I give incomplete grades only in special cases.
- If you are experiencing an unforeseen personal situation that makes it difficult for you to complete adequately your work in this course, please speak with me.
- I generally do not allow for extra-credit opportunities. (See "Participation" below for exception.) Please keep up with your work from the beginning of the semester and follow completely the detailed directions for each assignment.

### Outcomes:
A student who successfully completes this course will:
1. Apply basic ethical norms through case analyses and the completion of Weekly Assignments.
2. Articulate his or her personal values, mission, and goals, through the completion of a goals notebook.
3. Improve team skills by working in a team with diverse individuals, completing team exercises, participating in a team service-learning project, and giving a team oral presentation to the class.
4. Show knowledge of the global environment of business by completing a case analysis.
Blackboard
We have a Blackboard web site for this course. The course is listed as MBA 5210: Personal Development and Social Responsibility. The complete syllabus, schedule, and lecture slides are available online. I will use BB to collect assignments, announce extra-credit participation opportunities, contact you by email, list any changes to the syllabus or schedule, and post grades. You MUST submit all assignments through Blackboard, except for the Goals Notebook, which you may hand in during class. You may also use Blackboard to communicate with team members. Please be sure that the email address that you enter in Blackboard is accurate, current, and available.

Evaluation
Grades are based on 1000/10 points. (See Assignments chart below for how points are earned.) Letter grades are awarded in the following way:

<table>
<thead>
<tr>
<th>Grade</th>
<th>Points</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>100-95</td>
</tr>
<tr>
<td>A-</td>
<td>94-90</td>
</tr>
<tr>
<td>B+</td>
<td>90-87</td>
</tr>
<tr>
<td>B</td>
<td>89-83</td>
</tr>
<tr>
<td>B-</td>
<td>82-80</td>
</tr>
<tr>
<td>C+</td>
<td>79-77</td>
</tr>
<tr>
<td>C</td>
<td>76-73</td>
</tr>
<tr>
<td>C-</td>
<td>72-70</td>
</tr>
<tr>
<td>D</td>
<td>69-66</td>
</tr>
<tr>
<td>F</td>
<td>65-0</td>
</tr>
</tbody>
</table>

Assignments

<table>
<thead>
<tr>
<th>Individual Assignments</th>
<th>Points</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Weekly Assignments</td>
<td>180 (9 @ 20 points)</td>
</tr>
<tr>
<td>2. Reflection before SL</td>
<td>100</td>
</tr>
<tr>
<td>3. Values and Goals Notebook</td>
<td>180</td>
</tr>
<tr>
<td>4. Experience an Ordinary Object in an Extraordinary Way</td>
<td>100</td>
</tr>
<tr>
<td>5. Quizzes (6 @ 5 points each)</td>
<td>30</td>
</tr>
<tr>
<td>6. Class Participation</td>
<td>60</td>
</tr>
<tr>
<td>Individual sub-total</td>
<td>650</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Team Assignments</th>
<th>Points</th>
</tr>
</thead>
<tbody>
<tr>
<td>7. Contextualization of Problem</td>
<td>100</td>
</tr>
<tr>
<td>8. Presentation on Service Learning</td>
<td>250</td>
</tr>
<tr>
<td>Team sub-total</td>
<td>350</td>
</tr>
<tr>
<td>Total</td>
<td>1000</td>
</tr>
</tbody>
</table>

Individual Assignments

- **Weekly Assignments (7 @ 20 points).** The purposes of Weekly Assignments are to help you to prepare for class, do the assigned reading and enliven team and class discussions. The specific assignment for each date is described in the schedule. Be sure to include all of the requirements. All assignments MUST be double-spaced, 10 or 11-point font. You must follow accepted conventions of grammar, punctuation, and spelling. I will NOT accept late WAs. Since most are meant to stimulate discussion, there is not usually one correct response.

- **Reflection paper before beginning service learning (100 points).** (Based on Duarte, F., “Rekindling the sociological imagination as a pedagogical ‘package’ in management education”, Journal of Management Education, Vol. 33, No. 1, 2009)

<table>
<thead>
<tr>
<th>Requirements</th>
<th>Points</th>
</tr>
</thead>
<tbody>
<tr>
<td>What is your service learning project? Where will your team serve? What will you do?</td>
<td>10</td>
</tr>
<tr>
<td>Situate your service learning project in a broader context, for example, the Detroit community or the global situation.</td>
<td>10</td>
</tr>
<tr>
<td>What is it that you do not know or understand about what you will be doing or why?</td>
<td>10</td>
</tr>
<tr>
<td>What do you anticipate will happen?</td>
<td>10</td>
</tr>
<tr>
<td>How might others look at your service learning project? What might be the perspectives of employees of the agency? The clients? Others who need the service but do not get it? Do you agree with them? Why or why not?</td>
<td>20</td>
</tr>
<tr>
<td>Do you have any personal biases regarding this project or service? What are they? Are you able to “stand back” from them?</td>
<td>20</td>
</tr>
<tr>
<td>Can you relate this service learning project to your own experience? How?</td>
<td>10</td>
</tr>
<tr>
<td>How might this project relate to your development as a person and leader?</td>
<td>10</td>
</tr>
<tr>
<td>TOTAL</td>
<td>100</td>
</tr>
</tbody>
</table>
**Goals and Values Notebook (180 Points).** You may hand this in on Blackboard or in hard copy. You will be graded on your satisfactory completion of the following elements:

<table>
<thead>
<tr>
<th>Requirements</th>
<th>Points</th>
</tr>
</thead>
<tbody>
<tr>
<td>Include a personal mission statement no longer than one page.</td>
<td>20</td>
</tr>
<tr>
<td>Record your values and goals in order of importance to you. Use the personal values and life goal inventory exercise in ABV, Chapter 1, pages 36-39 to develop this list.</td>
<td>20</td>
</tr>
</tbody>
</table>
| List in detail eight goal statements, one from each of the areas in the life goal inventory exercise in ABV, Chapter 1, pages 36-39. At least two goals should be long term (to be attained in three to five years) and two should be short term (to be attained within six months or less). Each goal statement should be one or two pages and should include:  
  • a statement of a goal that is specific, measurable, and attainable;  
  • the time frame in which you will achieve the goal;  
  • pictorial representations of the goal (for example, drawings, photographs, cut-outs, clip art) | 100    |
| Add a page on which you identify at least three things that you learned from completing this assignment. | 20     |
| Use good organization and correct spelling, punctuation, and grammar         | 20     |
| TOTAL                                                                       | 180    |

**Experience an Ordinary Object in an Extraordinary Way (100 points).** *(Source: Duarte, F., “Rekindling the sociological imagination as a pedagogical ‘package’ in management education”, *Journal of Management Education*, Vol. 33, No. 1, 2009).* We will do a sample exercise in class.

| Description: What is the object under examination? Describe it in detail. Describe how is it made. | 20     |
| Macro analysis: Does this object exist in other places of the world? If so, in what form? How is it used? By what sorts of people? Is its use in other parts of the world the same as in this country? Is it altered in any way when used elsewhere? To what extent does it affect the environment? To what extent does it affect the lives of people who live in that country? | 20     |
| Historical analysis: When did this object come into existence? Why did it appear at that particular time? How has it changed over time? What other aspects of social life have changed as a result of this object? How has your use of this object changed over time? What will this object be like in the future? | 20     |
| It is likely that you will have to use other sources to answer some of these questions. Please be certain to do so ethically, that is, use “quotation marks” around words that you use from others’ writing and publication, including on the Internet; and cite the source of your information. For example, the source of this exercise is Duarte, F., “Rekindling the sociological imagination as a pedagogical ‘package’ in management education”, *Journal of Management Education*, Vol. 33, No. 1, 2009, p. 73. If I learn that you have violated academic norms regarding plagiarism, you will receive a 0 on this assignment. If you do not understand what this means, please ask me. | 20     |
| TOTAL                                                                       | 100    |

**Quizzes (30 points).** As noted in the schedule below, there will be a short quiz (5 questions) at the start of each class meeting on the assigned Chapter from the text book. Quizzes cannot be made up if you are late for or miss class. I expect you to know the content of the chapter so that you can engage fully in class interactions.

**Class Participation (100 points).** I expect you to participate fully in class and team discussions. Sharing perceptions and ideas with each other is crucial for learning and for understanding the diverse opinions that you are likely to encounter in your own organization. Your articulation and debate is also important for others’ learning. You will find yourself presenting and testing out new ideas that are not wholly formulated, as well as assisting others to shape their ideas. You should be prepared to take some risks and be supportive of the efforts of other class members. You do not have to agree with me or the authors that you read. During the semester, there will be events or speakers on campus featuring topics related to the content of this course. You may boost your participation grade by attending the indicated event. You must write a one page report in which you describe three major points made by the speaker, your response to the experience, and its relationship to at least one of the topics that we have studied. You should hand this paper in during the class meeting following the event and briefly tell the
class about the event and your responses to it. I will announce relevant events in class and post them on Blackboard as Extra-credit Events in Announcements.

Team Assignments: You will be in a team of four to six students who will work together on assignments and exercises. Please make every effort to build your group into an effective team. Several readings, lectures, and exercises will help you to understand how teams work and how you can work as a team.

- **Service Learning.** Fr. Tim Hipskind, S.J., of the Institute for Leadership and Service will visit during our first or second class meeting to explain the possibilities that your team has to engage in a joint service learning project. Each member of the team must complete 10 hours of service learning at the agency that the team chooses. As a team, you are responsible for choosing a site, deciding how you will work together, and recording your completion of the work using forms provided by LDI.

- **Contextualization of Problem (100 points).** You will complete this exercise as a team in class. A handout including a model to guide your work will be distributed at that time. This assignment should help you in developing your team presentation.

- **Oral Presentation to Class (250 points).** Each team is responsible for a 20 to 30 minute presentation to the class about the service learning project. You are encouraged to be creative in your presentation. Your presentation should be analytical, interesting, and enjoyable as well as informative. You should include the following elements. Please note how the various elements are weighted. **Thorough attention to concepts, analysis, and action is important.**

<p>| | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Describe the agency at which you worked and summarize what you did.</td>
<td>20 points</td>
</tr>
<tr>
<td>2.</td>
<td>Tell your thoughts and feelings during the work periods.</td>
<td>10 points</td>
</tr>
<tr>
<td>3.</td>
<td>Reflect on what in your experience was most troubling.</td>
<td>20 points</td>
</tr>
<tr>
<td>4.</td>
<td>Reflect on what in your experience was most inspiring or empowering.</td>
<td>20 points</td>
</tr>
<tr>
<td>5.</td>
<td>Evaluate your team interaction on this project. Use concepts about teams that we have discussed in class, such as team formation, development, and roles.</td>
<td>20 points</td>
</tr>
<tr>
<td>6.</td>
<td>Based on your reflection and analysis, <strong>thoroughly</strong> relate your experience to at least two concepts that we have covered in the course.</td>
<td>40 points</td>
</tr>
<tr>
<td>7.</td>
<td>Propose two initiatives at the corporate, local, state, or federal level that could lessen the underlying social problem that this agency seeks to address. What can you or class members do to help to accomplish this?</td>
<td>40 points</td>
</tr>
<tr>
<td>8.</td>
<td>Include excellent visual aids such as slides, photographs, charts, and video</td>
<td>10 points</td>
</tr>
<tr>
<td>9.</td>
<td>Speak clearly, at a good pace, and with expression.</td>
<td>10 points</td>
</tr>
<tr>
<td>10.</td>
<td>Engage the audience. Read reactions and respond appropriately.</td>
<td>10 points</td>
</tr>
<tr>
<td>11.</td>
<td>Use effective gestures and body language to enhance presentation. Do not use distracting gestures, such as shifting back and forth or reading from the screen on the wall.</td>
<td>10 points</td>
</tr>
<tr>
<td>12.</td>
<td>Present in a well-organized manner with evidence of planning and rehearsal.</td>
<td>10 points</td>
</tr>
<tr>
<td>13.</td>
<td>Show that each team member completed 10 hours of service learning (Form 3).</td>
<td>20 points</td>
</tr>
<tr>
<td>14.</td>
<td>Include each team member in the presentation.</td>
<td>10 points</td>
</tr>
</tbody>
</table>

**Disability Support Services and Accommodations**

If you need course accommodations because of a disability, if you have emergency medical information to share, or if you need special arrangements in case the building must be evacuated, please contact Emilie Gallegos, Director of University Academic Services/Disability Support Services at gallegem@udmercy.edu or (313) 578-0310 to schedule an appointment. **University Academic Services is located on the 3rd Floor of the Library on the McNichols Campus.** Students with special needs are urged to identify themselves to the faculty to discuss their concerns. However, faculty cannot provide disability accommodations without official notification from the Disability Support Services office.
Available services:
- The University of Detroit Mercy McNichols campus library contains a variety of reference materials and books related to management, ethics, and social responsibility. The university also subscribes to a number of database services including many full text services. You may access the library's home page http://research.udmercy.edu or call 313-993-1070. Ms. Nancy Chesik is the reference librarian assigned to the College of Business Administration. You may reach her at chesiknk@udmercy.edu or 313 993-1221 at the McNichols Campus Library. Resources for Management are found online at http://research.udmercy.edu/find/by_discipline/index.php?discipline_id=40
- Information on policies and hours for UDM's academic computing labs is available at http://it.udmercy.edu/academiclabs/index.htm.
- Information regarding a large variety of student services, including computer labs, bookstores, public safety, and many other items, can be found in the Student Handbook, which is available at the College’s welcome center.
- The Student Life Office website, http://www.udmercy.edu/slo/links/index.htm, provides links to UDM's emergency alert system, health center, university ministry, academic services, calendar of events, personal counseling, and many other pages.
- Additional information can be reached through the university's home page at http://www.udmercy.edu.
- The College of Business Administration at times has a limited number of work study positions and graduate assistantship positions. Contact the Financial Aid Office for work study positions. Graduate students seeking assistantships should complete a form in the CF Student Welcome Center.

Academic Integrity (Statement from the Graduate Catalog):
As members of the academic community engaged in the pursuit of truth and with a special concern for values, students must conform to a high standard of honesty and integrity in their academic work. Instances where academic misconduct occurs include, but are not limited to, falsification or misrepresentation of material used in the admission process, presenting the work of others as one's own, theft, plagiarism and cheating. These actions pose a threat to the academic integrity of the University and its mission and will be treated accordingly. Academic misconduct is subject to disciplinary sanctions. These sanctions include, but are not limited to, reprimand, probation, suspension and dismissal. Students are required to familiarize themselves with the specific protocols of their school or college, available in each respective dean's office or college/school Academic Policy Handbook. Students also have the responsibility to consult the University of Detroit Mercy Student Handbook for further information on other academic policies and University procedures.
**Schedule**

This schedule might be revised. Students will be notified of any changes through Blackboard.

<table>
<thead>
<tr>
<th>Date</th>
<th>Topic</th>
<th>Preparation</th>
<th>In Class Activities</th>
<th>Due</th>
</tr>
</thead>
<tbody>
<tr>
<td>Week 1</td>
<td>Introduction to course and to UDM MBA program</td>
<td>Welcome!</td>
<td>Guest: Fr. Tim Hipkind, S.J., Director, Institute for Leadership and Service</td>
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<tr>
<td>Tuesday 9/7</td>
<td></td>
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<td>Review syllabus.</td>
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<td>Overview of MBA program.</td>
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<td>Introductions.</td>
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<tr>
<td>Week 2</td>
<td>Learning organization</td>
<td>Complete the LSI questionnaire (Handout)</td>
<td>Learning Styles group work</td>
<td>WA1 Complete the LSI questionnaire (Handout). Record only your style (divergent, assimilative, convergent, accommodative) in Blackboard.</td>
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<tr>
<td>Tuesday 9/14</td>
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<tr>
<td>Week 3</td>
<td>Teams</td>
<td>Read the 10 points of “Team Basics” at <a href="http://www.teambuildinginc.com/tps/020.htm">http://www.teambuildinginc.com/tps/020.htm</a>, clicking the “Next” button as you complete each page. This is a good review of or introduction to the basics of teams. Weekly Assignment 3 Based on the above reading assignments, develop a list of three goals and three norms (or operating principles) for a team in this course. Support your list with concepts from the readings. Submit on Blackboard at WA2</td>
<td>Form Teams Team Exercise WA2 List 3 team goals and 3 team norms, using concepts from the reading assignment “Team Basics”</td>
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<tr>
<td>Tuesday 9/21</td>
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<td>Read 1-2, “An ethical hero or a failed businessman? The Malden Mills case revisited,”16 and write a short response paper reflecting on what this case means to you. Write Reflection paper: “Before Quiz 1 Chapter 1 Discussion of chapter and reading assignment. WA3 Read 1-2, “An ethical hero or a failed businessman? The Malden Mills case revisited, p. 16 Write Reflection</td>
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<tr>
<td>Week 5</td>
<td>Tuesday 10/5</td>
<td>Ethics</td>
<td>Reading: Chapter 2, Ethical decision making: Personal and professional contexts, 45. Read 2-4, “When good people do bad things at work” and write a short response paper reflecting on what it means to you.</td>
<td>Quiz 2 Chapter 2</td>
</tr>
<tr>
<td>Week 6</td>
<td>Tuesday 10/12</td>
<td>Values and Goals (Personal Development)</td>
<td>Weekly Assignment 4: Complete the Exercise &quot;Personal Values and Life Goal Inventory&quot; (Handout) Submit on Blackboard at WA4</td>
<td>Discussion in teams of “Personal Values and Life Goal Inventory.” Lecture on goals and developing a personal mission statement.</td>
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<tr>
<td>Week 7</td>
<td>Tuesday 10/19</td>
<td>Ethics</td>
<td>Reading: Chapter 3, “Philosophical ethics and business” Weekly Assignment 5: Read and analyze the case “Not out of the woods yet” at <a href="http://ethics.sandiego.edu/resources/cases/Detail.asp?ID=89">http://ethics.sandiego.edu/resources/cases/Detail.asp?ID=89</a>. Use each of the norms for ethical decision making. Summarize your findings in 2 pages.</td>
<td>Quiz 3, Chapter 3 Lecture on norms for ethical decision making and Chapter 3 Case discussion</td>
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<tr>
<td>Week 9</td>
<td>Tuesday 11/2</td>
<td>Corporate Social Responsibility</td>
<td>Reading: Chapter 5, “Corporate social responsibility,” 203</td>
<td>Quiz 5, Chapter 5 Goals and</td>
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<td>Week 11 Tuesday 11/16</td>
<td>Current Perspectives: Globalization</td>
<td>Read “Cocoa: A hot commodity with a cold history” Prepare “Experience an Ordinary Object in an Extraordinary Way” using guide and questions from syllabus (see above).</td>
<td>Lecture on culture, perceptions and stereotyping Object sharing Team work</td>
<td>Experience an Ordinary Object in an Extraordinary Way (100)</td>
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<td>Week 12</td>
<td>Tuesday</td>
<td>Sustainability</td>
<td>Read Chapter 9, “Business and environmental sustainability,” 479</td>
<td>Quiz 6, Chapter 9</td>
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<td>Week 13</td>
<td>Tuesday</td>
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<td>Contextualization of a Problem – You will work in teams and hand this exercise in at the end of class. It is worth 10 points.</td>
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<tr>
<td>Week 14</td>
<td>Tuesday</td>
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<td>Prepare final presentation</td>
<td>Team presentations as assigned</td>
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<td>12/7</td>
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<tr>
<td>Week 15</td>
<td>Tuesday</td>
<td></td>
<td>Prepare final presentation</td>
<td>Team presentations as assigned</td>
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<td>12/14</td>
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Instructor: Dr. Michael J. Witkowski, CPP (witkowmj@udmercy.edu)
Location: McNichols Campus - Briggs Building – Room 213A
Phone: (313) 993-1051
CLAE Office: (313) 993-1287
Day/Time: Thursday 4:00PM – 6:35PM
Classroom: Briggs 16 (basement)
Start Date: September 7, 2008
Instructor’s Hours: Tue. 10:00AM – 11:20AM &12:30 PM – 2:00 PM; 3:15PM – 4:00PM (or by arrangement)
Instructor Email: witkowmj@udmercy.edu

Required Books:

Recommended:


Course Description: Students will obtain a general overview of the field of computer and information security programs currently in use throughout the public and private sectors. A major goal of this course is to achieve a level of understanding of the vocabulary used in the fields of computer and information security. Emphasis will be placed on the protection of proprietary data, in all forms, in a setting of economic global turbulence. We will examine technological crime from a variety of perspectives including evolving methods of information exchange in a cyber-terrorism prevention driven environment. The historical approach is utilized to indicate the importance of protecting national security information in a geo-political environment and in the evolution of codes and code breaking sciences.

Outside experts will be invited to share viewpoints on a variety of topics such as: loss of sensitive classified government data, increasing global competitiveness and tension in world markets, government investigation and prosecution of computer crimes, e-mail growth and compromises, on-line frauds, competitive intelligence gathering and the
need for privacy in an ever increasing “surveillance society.”

The course will also examine the historical aspects of espionage, the assessment of risks to information and computer security programs, the evolution of computer security countermeasures, competitive intelligence, case studies, fears of computer terrorism, disaster containment and recovery, the significance of computer hackers and crackers, and an explanation of a variety of computer frauds and crimes (e.g. –viruses and so-called “419” scams) confronting business, government, security and law enforcement.

The ethical issues posed by the growth of the Internet and technology in general will also be discussed in detail. The misuse of this technology to recruit terrorists and hate crime participants will also be thoroughly examined. A focal course concern will be the impact of new “speed of light” information technologies on human and civil rights.

**Course Requirements:**

**Graduate Students**
The final course grade will be based on a *mid-term quiz* (150 points), an *original* research/project and *PowerPoint presentation* (100 points – 50/50), an *extensive internet assignment* (100 points), classroom *participation and attendance* (150 points - essential for class success – *any* absence is an automatic loss of 10 points) and a *cumulative final examination* (170 points). Total points: 670

Graduates must answer the comprehensive questions at the end of this syllabus (a “Blue Book” – available at the UDM Bookstore – must be used for this assignment).

**Undergraduates**
The final course grade will be based on a *mid-term quiz* (150 points), a standard research paper on an agreed upon topic (100 points), an *extensive internet assignment* (100 points), classroom *participation and attendance* (150 points - essential for class success – *any* absence is an automatic loss of 10 points) and a *cumulative final examination* (170 points). Total points: 650

**Grading Percentages:**

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<tr>
<th>Grade</th>
<th>Percentage</th>
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<tr>
<td>A</td>
<td>100%+</td>
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<tr>
<td>A-</td>
<td>93%</td>
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<tr>
<td>B+</td>
<td>89%</td>
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<tr>
<td>B</td>
<td>86%</td>
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<tr>
<td>B-</td>
<td>83%</td>
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<td>C+</td>
<td>79%</td>
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<td>C</td>
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<td>C-</td>
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<td>D+</td>
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<td>D</td>
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<td>F</td>
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*Failing grade for Graduate students.*

Note: Graduate students will be expected to comply with the American Psychological
Association writing style on essay questions and in their research writing assignments (the most recent APA Manual is available at the campus bookstore and from on-line sources such as Amazon.com). All papers must contain a title page (with the course and section number), the name of the student, and the term and course instructor. All pages must be numbered starting with page two. All pages must be stapled securely. Failure to follow these basic guidelines will result in a loss of 10 points per occurrence. The paper should not exceed seven pages without prior permission of the instructor. The on-line research assignment will be discussed in detail in class.

**Tentative Exam and Assignment Dates:**

<table>
<thead>
<tr>
<th>Event</th>
<th>Date/Notes</th>
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</thead>
<tbody>
<tr>
<td>Mid-term</td>
<td>October 14th (Scantrons and pencils needed)</td>
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<tr>
<td>Web-based research:</td>
<td>November 18th (one inch binder is due)</td>
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<tr>
<td>Written Assignments:</td>
<td>December 2nd (no exceptions - late papers lose one full grade for each day overdue)*</td>
</tr>
<tr>
<td>Final Exam:</td>
<td>Thursday - December 16th from 4:30PM – 6:50PM (Graduate Blue Books due)</td>
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</table>

*All exams are to be taken as scheduled unless prior arrangements are made with the instructor. Incomplete grades can only be issued upon completion of an “I” grade request form prior to the conclusion of the course.*

**Important Class Notes (PLEASE READ CAREFULLY):**

Attendance and participation are crucial to student success. In the event a student will be late, or unavoidably absent, he/she must obtain notes and handouts from another classmate (networking). Failure to do so will severely impact the student’s final grade. **EACH TIME YOU ARE ABSENT YOU LOSE 10 POINTS.** If you are late or leave early you lose 5 points!

Tools required: Textbooks (2), Scantrons (available at bookstore in package of six), number two pencil, a single one-inch binder (no bigger!) with plastic insert page for cover sheet (available at OfficeMax for approximately $2.00 - $3.00). Graduate students need a “Blue Book” for their comprehensive questions.

*Plagiarism is a violation of University policy and academic integrity. Any questions regarding citing of research (particularly of computer-based web sites) should be brought to the instructor's attention prior to submission of any written work. See UDM official policy later in the syllabus.*

Writing Clinic – All students are encouraged to improve their writing skills by visiting the Writing Clinic located in Briggs 135. More information is contained later in the syllabus.

**Please do not:** Listen to headphones, play computer games on your laptop, talk when lecture is taking place, answer or make cell calls, or bring pets or children to class. Rude behavior will be challenged and the student may be asked to leave the classroom. Side conversations are not permitted. Breaks will be taken to allow you to make
needed calls.

The instructor reserves the right to alter the schedule to permit appearances by guest professionals and to conduct field visits or permit the students to partake in University sponsored events.

**Web assignments:** Students must complete the web assignment that is part of this syllabus. A half to one inch binder with tabs should be used. The questions in the sections of the assignment must be answered comprehensively by the student. THIS IS NOT A CUT AND PASTE ASSIGNMENT! I am seeking QUALITY versus page QUANTITY. Students will lose points for simply printing reams of material with no thought or analysis. This work is due: November 18, 2010 by the start of class. Tip – START NOW!

**Presentations/papers:** must be done the last three weeks of class (no presentations will be allowed in the final exam week out of courtesy to other students). Presentations should be a PowerPoint based “executive summary” of your paper with a maximum of seven slides and a minimum of five. PLEASE REHEARSE YOUR IN_CLASS PRESENTATION PRIOR TO CLASS – POINTS WILL BE DEDUCTED FOR READING FROM SLIDES – THEY SHOULD BE YOUR TALKING POINTS FROM WHICH YOU WILL INDICATE PSYCHOLOGICAL OWNERSHIP OF YOUR MATERIAL. YOU ARE RESPONSIBLE FOR MAKING ARRANGEMENT TO HAVE NEEDED TECHNOLOGY ON HAND (E.G. – LAPTOP). Your paper should not exceed seven carefully prepared pages. Please number pages (the cover and TOC are not pages). All work must be **securely stapled**. Please no weird fonts – points will be deducted. Tip – START NOW! Late papers lose a full grade for each week they are overdue.

Note on course evaluations – All students are expected to do a course evaluation prior to the final exam. Additional information on this on-line activity will be provided in class and is contained below.

**Student Evaluations**

Student course evaluations are an important source of information for curricular and teaching improvement in the College of Liberal Arts and Education. As such, all students enrolled in CLAE courses are required to complete an online course evaluation. You will receive e-mails explaining how to complete the evaluation online. In addition, your instructor will remind you of the deadline for completing this course requirement. Should a student fail to complete the evaluation, their grade for the course may not be posted until the evaluation is completed. In addition, your instructor will remind you of the deadline for completing this course requirement. The web address for evaluations is: [www.udmercy.edu/evaluate/](http://www.udmercy.edu/evaluate/)

**University’s Policy on Plagiarism and Academic Integrity**

As members of an academic community engaged in the pursuit of truth and with a special concern for values, students are expected to conform to a high standard of honesty and integrity in their academic work. The fundamental assumption under which
the University operates is that work submitted by a student is a product of his/her own efforts. Among the most serious academic offenses is plagiarism which is submitting the style of another author or source without acknowledgement or formal documentation. Plagiarism occurs when specific phrases or entire passages, whether a sentence, paragraph or longer excerpt, are incorporated into one’s own writing without quotation marks or documentation. One also plagiarizes by paraphrasing the work of another, that is, retaining another writer’s ideas and structure without documentation.

Students are advised to always set off another writer’s exact words by quotation marks, with appropriate references. Students avoid plagiarism by concentrating on their own words and ideas and by fully crediting others’ words and ideas when they find their way into the writing. Whenever in doubt, cite the source.

Students who purchase essays from other students or agencies and who copy from one another or from prohibited sources, commit the most serious form of academic dishonesty. Please DO NOT CUT & PASTE from the web.

The consequences of plagiarism, or any act of academic dishonesty, may range from failure on an assignment in a course to dismissal from the University.

Please see the instructor if you have any questions on how to properly cite sources or show quotations in your assigned work.

**Writing Center**

The Writing Center is located in Briggs 135. It is open Monday through Friday. Writing Center tutors can provide students with free assistance in generating ideas, organizing a paper, developing support, writing clearly, and a host of other useful activities. To schedule a session with the WC tutors, visit the web site: www.writingcenter@udmercy.edu (phone: 313-993-1022).

The instructor reserves the right to mandate that students showing evidence of poor writing skill attend tutoring sessions at the Writing Center.

**Students Having Disabilities/Special Needs**

If you need accommodations because of a documented disability, and/or if you have medical information to share with me, please discuss this with me before our second class meeting. Please feel free to e-mail me as well. Students with disabilities who are seeking accommodations must contact the UAS/Disability Support Services Office to register for services, and to request accommodations each semester. Every effort is made to ensure equal access to programs and activities, both academic and extra-curricular. If you have not already obtained proper documentation from UAS/Disability Support Services, please contact Emilie Gallegos, Director of University Academic Services/Disability Support Services, at (313) 578-0310 or gallegem@udmercy.edu.

If a student does not communicate his/her need to the instructor it can adversely impact
the overall grade. I will do my utmost to respect your privacy and assist you in the course.

Library Help
http://research.udmercy.edu/
**Additional Graduate Reading Selections**


<table>
<thead>
<tr>
<th>Date</th>
<th>Topic</th>
<th>Text 1</th>
<th>Text 2</th>
<th>Notes</th>
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<tbody>
<tr>
<td>9/9</td>
<td>Overview of Course (Video Segment)</td>
<td>McQuade</td>
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<td></td>
<td>Chap. 1 &amp; 2</td>
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<td>Chap. 1 &amp; 18</td>
<td>Baker</td>
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<td>The Legal Environment</td>
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<td>9/16</td>
<td>Chap. 3</td>
<td>McQuade</td>
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<td>Chap. 2 &amp; 3</td>
<td>Baker</td>
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<td>The Creators</td>
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<tr>
<td>9/23</td>
<td>Chap. 4</td>
<td>McQuade</td>
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<td>Chap. 4 &amp; 5</td>
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<td>Information Security/Protection</td>
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<td>9/30</td>
<td>Chap. 5</td>
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<td>Chap. 6 &amp; 7</td>
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<td>Espionage</td>
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<td>10/07</td>
<td>Chap. 6</td>
<td>McQuade</td>
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<td>Chap. 8</td>
<td>Baker</td>
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<td>(Video Segment)</td>
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<td>Espionage Cont.</td>
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<td>10/14</td>
<td>Chap. 7</td>
<td>McQuade</td>
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<td>(Video Segment)</td>
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<td></td>
<td><em>Chap. 8 Cont. Baker</em></td>
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<td>(Midterm Review!!!)</td>
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<td>10/21</td>
<td>MIDTERM EXAM – MUST HAVE SCANTRON &amp; PENCIL</td>
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<td>10/28</td>
<td>Chap. 8</td>
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<td>Nigerian 419 Frauds</td>
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<td>Special Guest – Code Breaking</td>
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<td>11/18</td>
<td>Chap. 11, 12 &amp; 13</td>
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<td>Chap. 11, 12 &amp; 13</td>
<td>Baker</td>
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<td>Identity Theft</td>
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<td>Graduate Presentations</td>
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<td>All Web Assignment Work Due</td>
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<td>*Must be in no</td>
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*SEC4950/5950 Fall Term 2010*

*Suggested Text Reading & Tentative Event Schedule*
more than 1 inch binder!). Reports/Reviews Due!

11/25  Thanksgiving Break

12/02  Chap. 14 & 15 Baker (Video Segment)
    Biometrics
    Graduate Presentations

12/2   Chap. 16 & 17 & 19  Baker
    The Future/Terrorism
    Final Exam Review
    Graduate Presentations (last chance)

12/9   **FINAL EXAM** - Same Room: 4:30PM – 6:50PM (NO PRESENTATIONS ALLOWED – YOUR GRADE IS MINUS 100 POINTS IF YOU HAVE NOT PRESENTED)

**Note:** Every week the instructor will present voluminous data and information NOT FOUND IN THE TEXTBOOKS. Students are responsible for obtaining any notes if they are unavoidably absent.
SEC4950/5950 Website Assignment
(NOTE: NO PLAN B CREDIT FOR THIS ASSIGNMENT)

Fall 2010

PLEASE USE NO MORE THAN A ONE INCH BINDER FOR THIS ASSIGNMENT!!!
SHOULD HAVE COVER PAGE WITH YOUR NAME AND COURSE INFORMATION
ON THE FRONT.

Tab 1 CERT  www.cert.org/
What is CERT?
Where is it located?
What are the stats for CERT for the last three years?
What is one CERT security practice.
What is one vulnerability they have recently uncovered?
What is the “Internet Security Alliance”?

Tab 2 EPIC.ORG (Electronic Privacy Information Center)  www.epic.org/
Visit EPIC’s Resources on Domestic Surveillance. Detail one of the items available at
this location (e.g. – letter, white paper, speech, etc.).
What is CALEA?
Under “Reports” What is the “Watching the Watchers” project?

Tab 3 NIST (National Institute of Standards & Technology)  http://csrc.nist.gov/
What is NIST’s mission?
What is in their “Cryptographic Toolkit”?
What are their Computer Security Divisions Focus areas (briefly explain each)?
Visit one of the NIST “advisories” and tell what you learned in a few paragraphs.
Go to the CSRC site map. Click on “Academic Links” – what types of publications are
available here to you for your research?
Fill out the on-line survey if you wish (optional).

Tab 4 Myths and Hoaxes  http://kumite.com/myths/myths
List one known host virus alert.
List one known myth or urban legend.
Are “Blue Mountain” greeting cards safe?
What is the “Bud Frog” virus story?
What is the “False Authority” syndrome?

Tab 5 Computer Forensics, Cybercrime and Steganography Resources
http://www.forensics.nl/links
What is steganography?
Briefly explain one of the papers on this topic?
What is one of the Computer Forensics Power Point presentations you could access?
Tab 6 Network Associates www.nai.com or http://www.mcafee.com/us/
What is McAfee?
List one advisory from their “Global Threat Center.”
What are “sniffer technologies”?
What is PGP?
What is the name of their journal available from SAGE?
Print out their most recent virus alert? Did you hear of it?

Tab 7 SYMANTEC www.symantec.com
What tools are available from this site to help you protect your computer data?
What is their current “threat level” (please explain)?
Print up and summarize one recent SYMANTEC news release.
How many countries are global sites for symantec?
Visit two of the countries and print out their web pages.

Tab 8 Trend-Micro www.trendmicro.com
Go to the Security Link and list five of the most recent “Malware” threats.
What free anti-virus tools are available from this site?
Visit the Trend-Micro Security Info Link (click at top) and search for the “Troj_Sircam Virus” – what did you learn?

Tab 9 Technology Review www.techreview.com
Who is Jeff Bezos?
Can Lithium batteries be made safer?
What are “nano tube circuits” about?
What university is affiliated with this site?
Briefly summarize one of the articles in the following areas:
   - Info Tech
   - Bio -tech
   - Nanotech

Tab 10 EFF (Electronic Frontier Foundation) http://www.eff.org/
Who are they?
What is their mission?
Who founded this group? What is he famous for?
Why did they sue Barney the purple dinosaur???
What is the status of the MIT students who had their DEFCON presentation cancelled by the U.S. government? What is your opinion on this issue?
What is the RIAA lawsuit?
What is their stand on:
   - Free Speech
   - Privacy On-Line

Extra credit tabs (up to five points each)

Business Software Alliance www.bsa.org (select USA)
What is the objective of the BSA (see: “About BSA”)?
What are two “Newsroom” Articles (summarize them giving title) mentioned in 2003?
What are two “Education Enforcement Releases” (summarize them)?
What is the latest from their Global Piracy Study?
List the BSA “Facts Sheet” information.
What are the addresses of the BSA’s three worldwide units?
How can you report computer piracy?

What is their mission?
Who is Philip Zimmermann and what is he famous for?
Where was their 2010 convention held?
What is DEFCON?
What training is provided (list ten topics they have covered)?
What “tools” do Black Hat offer?

Internet Security Alliance [www.isalliance.org/](http://www.isalliance.org/)
What is their mission?
What is their connection to CERT?
Read one of their “Best Practices” guides and list some key points.
Read their PDF file: “Common Sense Guide for Home and Individual Users”
  - What steps do they recommend to secure your home computer?
  - What is the DURCH test?
  - What is the KRES test?
  - What are five steps to address with your internet service provider?

Computer Crime & Intellectual Property Section (U.S. DOJ)
How extensive is their “Prosecuting Computer Crimes” Manual?
Under “Recent Legislation” – summarize the section “Prosecutorial Remeies and Tools Against the Exploitation of Children Today Act (PROTECT Act of 2002).”
What are three “myths” regarding the PATRIOT ACT?
What are a few of the “Sentencing Guidelines” that relate to computer intrusions?
What is one of the latest news stories regarding prosecution of “Intellectual Property” crime.
1. What historic developments gave rise to the modern computer age? You may start with the “Victorian Era” if you wish.

2. How has the protection of information been critical to world affairs throughout history? Give at least two solid historical examples.

3. What are three of the current challenges to modern organizations due to the rapid development of “speed of light” technologies?

4. How would you, as a security professional. Plan to prevent computer crime in your organization? Be comprehensive.

5. What are some of the future challenges that you anticipate will be forthcoming in the field of computer security? Justify your predictions.
CIS 558 – System Forensics

College of Business Administration, Computer and Information Systems
University of Detroit – Mercy
Winter 2008

Credit Hours: 3
Location, Days and Hours: CF 138, Tuesday/Thursday 8:10-10:40pm
Course Web Page: http://knowledge.udmercy.edu/ciss558/system-forensics/ciss55811308

Instructor: Rita Barrios
Office: CF 6 (next to Shoemaker)
Office Hours: By appointment
Phone: 313-390-8730
E-mail: barrios@udmercy.edu

Text:
Computer Forensics Jump Start: Computer Forensics Basics
Solomon, Barrett, Broom
ISBN: 0-7821-4375-x
Sybex Inc.

Description:
Catalog:
This course presents the legal concerns, investigation techniques and incident response tactics of forensic investigation and forensic auditing. It centers on the basic operating system concepts that underlie this area. Students will learn evidence gathering and presentation techniques based around the Windows Incident Response Collection Report (IRCR). They will also learn how to employ IDS and CERT for effective incident response. Students will study the real-world investigation issues and concepts developed through the Honeynet Project.

Prerequisites: CIS 570 – Information Security Principles

Goals:
To gain an understanding of the legal as well as the technical aspects of Digital Forensic Investigations

Requirements:
- This course will consist of lectures, mandatory reading assignments as well as project work.
- Midterm and Final Exam will be administered via Blackboard
- Usage of MS Word, Open Office, RTF or TXT files is required for all submitted project work
- Handwritten work will not be accepted – NO EXCEPTIONS
- Usage of Blackboard is MANDATORY
- All email will originate from Blackboard
- All assignments will be distributed and submitted via the Blackboard ASSIGNMENT functionality unless prior arrangements have been made with the instructor. Any assignment submitted into the drop box will be marked as late.
- Grade Book will be used for all grading. Paper copies of assignments will not be returned.

Resources:
Most projects will require the use of the Internet. There are open labs in C&F Engineering, the Student Union and the Library for you to use. The IA lab can be used for project work however, there is no internet connection.

Evaluation:
All assignments and tests will be given a point value. The weighted percentage of the overall available points will be used to determine the final grade based on the scale below. All grades will be posted on blackboard with the appropriate weighting applied. ‘Curve’ grading will be used at the decision of the professor and will not be debated with the students.

<table>
<thead>
<tr>
<th>Exams</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Midterm 10%</td>
<td>(100 pts)</td>
</tr>
<tr>
<td>Final 10%</td>
<td>(100 pts)</td>
</tr>
<tr>
<td>Assignments 80%</td>
<td>(20 pts each x 5 = 100 pts)</td>
</tr>
<tr>
<td>Total 100%</td>
<td>(300 pts)</td>
</tr>
</tbody>
</table>

Grading Conversion (Percentage)

- 95 or higher A
- 91 - 94 A-
- 86 - 90 B+
- 81 - 85 B
- 78 - 80 B-
- 74 - 77 C+
- 70 - 75 C
- 60 - 69 D
- 59 or below F

Available Support Services
Additional support services may be provided through library resources, the learning center, and the computer center.
Tentativeness of Schedule:
The topics listed in the syllabus are only an estimate of the material that may be covered during the semester. Some topics might be deleted and some others may be added at the discretion of the instructor which will not be debated with the students.

Course Policies
1. Students are responsible to know everything covered in every class meeting (including assignments, announcements, corrections, and additions). Lectures and discussions will cover material not fully presented in the textbooks/handouts.

2. Class participation grades are based on preparation, contributions in discussions as well as for efforts in applying technology and readings to exercises/projects.

3. The group project must be completed to pass this course. Delivery of project should be in an electronic formatted and be in a professional format.

4. Each group member earns the same grade for a group project unless it is proven that a group member does not equally participate.

5. Late assignments will be reduced by 20% per class period. Assignments more than one class periods late will be given zero points.

6. The topics listed in the syllabus are only an estimate of the material that may be covered during the semester. Some topics might be deleted and some others may be added at the discretion of the instructor.

7. Academic Integrity: Note that all University policies regarding academic integrity are strictly enforced as indicated in the University of Detroit Mercy policy summarized on page 99 of the Graduate Course Catalog.

8. Attendance or Lateness Procedures: While attendance is not mandatory for lectures, students are responsible for all material and exercises covered in class. It is not the instructor’s responsibility to re-address material that students misses unless the instructor determines a proper excuse for the absence/tardiness has been made.

9. Laptops, Cell Phones, PDAs, Bluetooth devices and Pagers should be turned off or set on silent mode. Phone calls taken during class at any time will impact the students’ grade. If you feel you must take the call, please step outside.

10. Usage of outside reading materials or a lap top other than to take notes or to follow along with the slides during the class period will not be tolerated and the student will be asked to leave the classroom.
Course Schedule:

<table>
<thead>
<tr>
<th>Session</th>
<th>Topic</th>
<th>Homework</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Intro., Syllabus, chap. 1-2, Assignment 1 and 2 [see below]</td>
<td>Assignment 3, Chapter 3 &amp; 5 terms and review Qs</td>
</tr>
<tr>
<td>2</td>
<td>Chapter 3</td>
<td>Assignment 4, Chapter 6 terms and review Qs</td>
</tr>
<tr>
<td>3</td>
<td>Chapter 4</td>
<td>Assignment 5, Chapter 7 terms and review Qs</td>
</tr>
<tr>
<td>4</td>
<td>Chapter 5, FTK Imager</td>
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<tr>
<td>5</td>
<td>Chapter 6, Forensic Tool Kit</td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>Mid-Term – Chapter 1 - 6, FTK and FTK Imager</td>
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<tr>
<td>7</td>
<td>Chapter 7</td>
<td></td>
</tr>
<tr>
<td>8</td>
<td>Chapter 8</td>
<td></td>
</tr>
<tr>
<td>9</td>
<td>Open Source Tools</td>
<td>Assignment 1 &amp; 2 Due BEFORE 8:10pm</td>
</tr>
<tr>
<td>10</td>
<td>No Class</td>
<td></td>
</tr>
<tr>
<td>11</td>
<td>Chapter 9</td>
<td></td>
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<tr>
<td>12</td>
<td>Chapter 10</td>
<td></td>
</tr>
<tr>
<td>13</td>
<td>Incident Response Process</td>
<td></td>
</tr>
<tr>
<td>14</td>
<td>Final Exam – Chapter 7 - 10, Open Source Tools, Incident Response Process</td>
<td></td>
</tr>
</tbody>
</table>

Examinations:

Midterm – May 22, 2008 via Blackboard online facility

- Chapters: 1 - 6 handouts [if any], Posted Articles, lectures, class discussions

Final Exam – June 19, 2008 via Blackboard online facility

- Chapter 7 - 10, handouts [if any], Posted Articles lectures, class discussions

Special Instructions (if any) for Assignments:

If you copy your answers to the review questions from another source, I will give you a 0 for that question. You are expected to answer the question based on your readings, research, etc.
Due Dates - With the exception of Assignments 1 and 2, all assignments are due the following week. For example, if an assignment is given on a Tuesday, it will be due by the start of class the following Tuesday.

Assignment 1 – Due June 19, 2008 – 8:10pm (at start of class, assignment must be posted)
Each Student must:
   A. Submit a current article on ONE (1) of the topics on Blackboard
   B. Respond to TWO (2) articles as posted by another student

Postings and Responses must be a comprehensive review of the article presented covering in details of the article as well as an individual response to the article. Grammar, Spelling, References, content will all be taken into consideration when grading.

Assignments 2 - Due June 19, 2008 – 8:10pm (at start of class, assignment must be posted)
Each Student must post at least 5 responses to conversations in discussion boards. Each response must be a detailed posted that contributes to the conversation and knowledge of the topic. Simple answers such as I agree (disagree) will be given a grade of 0 as there is know sharing of knowledge with these types of responses.
Instructor: Dr. Michael J. Witkowski, CPP
Email: drwitkomj@aol.com
My Office Phone: (313)993-1051 (voice mail)
CLAE Office Phone: (313) 993 - 1589
Start Day/Date: Tuesday September 8, 2009
Course Time: 4:00PM – 6:30PM
Course Location: Commerce & Finance Bldg. 104
Instructor's Office & Hours: Room 213A Briggs – Tue./Thu. 10:00AM – 11:15AM & 12:35PM – 2:00PM & 3:15PM – 4:00PM or by individual arrangement

Required textbook:

Recommended:

Supplemental textbooks:


Course Description: A comprehensive review of risk assessment and loss prevention
techniques/services covering a wide array of security systems. Applications of techniques and equipment in real world security settings will give the student a necessary skill set for future consulting. All students will learn the basics of security and loss prevention surveys. An overview of loss prevention history and its subsequent development will be covered to initiate students unfamiliar with the field.

Course Requirements: There will be a midterm and comprehensive final examination. Students will also prepare an in-depth loss prevention survey under the guidance of the instructor of a local human services non-profit agency citing any concerns and suggesting appropriate security measures to alleviate them.

Undergraduate: Students are required to complete a minimum seven page paper (100 points) on their in-depth security analyses.

Graduate: Students must submit a 10 page paper (150 points) on their in-depth security survey analyses and make a class presentation of no more than 15 minutes duration during the final three class sessions. Class presentations should include: a PowerPoint segment and enough handouts for classmates. Please treat the presentation as a professional – be prepared, rehearsed, and conduct yourself as though you are presenting the material to a corporate board of directors. The midterm (150 points) and final (200 points)* exams will consist of a combination of multiple choice, true and false, and essay questions. Students must commit to an aggressive reading schedule as outlined later in this syllabus. Graduate students are expected to answer additional questions on the midterm and final exams. Such questions will be designated “graduate student only” on the exams. Attendance and class participation (105 points) are essential to overall course success. Students who miss are responsible for obtaining needed materials. At least three external site visits will be conducted to familiarize students with security equipment and procedures in various environments.

* Note: Undergraduates final exam will be 150 points.

Grading Scale:  
100 - 94% = A  
93 - 90% = A-  
89 - 87% = B+  
86 - 84% = B  
83 - 80% = B- (anything below this grade is unacceptable for graduate students)  
79 - 77% = C+  
76 - 74% = C  
73 - 70% = C-  
69 - 67% = D+  
66 - 64% = D  
63 - = F

Class Written Assignment:  
All security surveys must be approved in advance (no later than fourth week). All graduate papers must conform to APA format. All papers must have 1) a cover page detailing the title of the work, student’s name, course title, date, and instructor’s name;
2) only a 12 point Times Roman or Arial font will be accepted; 3) all pages must be numbered starting with page two (note: the title page is not numbered and is not counted toward the total page requirement); 4) proper paragraphing must be followed; 5) all sources used MUST be shown in the text of the paper; 6) it is suggested that headings be used to help the reader transition from section to section; 7) a comprehensive reference page must be included; 8) all work must be securely stapled – no assignment will be accepted unless it complies with these minimum requirements. There is no need for fancy binders or covers. NOTE: PHOTOS ARE SUGGESTED TO ENHANCE YOUR FINAL PRODUCT – EACH CLEARLY LABELED AND DATED. USE APPROPRIATE MATERIALS TO ENSURE THAT PHOTOS DO NOT COME LOSE DURING TRANSIT (YOU CAN PURCHASE PLASTIC SHEETS FOR VARIOUS SIZE PHOTOS AT AN OFFICE SUPPLY STORE). PHOTOS CAN BE PLACED IN AN ITEMIZED APPENDIX BUT DO NOT COUNT AS WRITTEN PAGES!

*Plagiarism, as well as cheating, are violations of university policy and academic integrity. Any student found to be engaging in such behavior will be referred to the Dean’s Office. Please see the “University’s Policy on Plagiarism” later in this syllabus.*

**Exam/Assignment Dates:**
- Midterm: October 20th
- Final: December 15th (5:00PM – 6:50PM)
- Presentations: Final three class sessions prior to midterm
  (late work loses a full letter grade for each week it is late)

*All exams assignments must be taken on the date scheduled.* If extenuating circumstances exist which preclude a student from taking a test or submitting an assignment on time please see the instructor. Late work will be penalized a letter grade (e.g. - B will drop to B-) for each week it is overdue. *No extra credit work is permitted to make up for low exam scores.*

**Class Rules:**
- Food and drinks are allowed but must be consumed with respect to fellow classmates.
- No children are allowed in the classroom.
- No pets can be brought into class. Only leader dogs for the blind are permitted.
- Note: no recording devices, cell phones, I-Pods, headphones, or walkie-talkies are allowed in the class.
- Laptops can be used **ONLY** for note taking. Surfing the Internet, “instant” messaging, watching movies, downloading or playing games are not permitted.

Side discussions during class, that are not part of assigned group activities, are not permitted. Be polite to your colleagues… someday they may help you in your career!

Please be respectful at all times of your peers and teachers and any guests invited to speak to the class. If a guest addresses the class please expect exam questions on the presentation being made. Also, if a video segment is used **PAY ATTENTION** as there will be exam questions. Field excursions will be announced in advance. Preliminary plans include site visits to GM Global Command Center, Renaissance Center Security, and Providence Hospital. I will ask LDI to provide a suitable list of agencies for your security
surveys.

Please be respectful of other’s opinions during class discussion.

Class motto: “You must be present to win!”

Attendance:
Absences lose 10 points off your class score. You are penalized 5 points for late arrivals and early departures.

Incomplete Grades:
No incomplete grade is permitted without the student’s request using the appropriate “I” grade form (available from the Liberal Arts Office). Incomplete grades are only given in rare extenuating circumstances (e.g. – medical emergencies). Failure to appropriately manage time and complete work as scheduled is not a rationale for an incomplete grade.

Student Responsibility for Missed Handouts:
The instructor will supply a large number of handouts during this short semester. These are brought to class only once. If you miss a class it is the student’s responsibility to obtain the handouts from a peer. It is strongly advised that you work in tandem with your classmates to ensure you obtain all handouts which will be included on the course examination. Site visits will be announced in advance. I will transport anyone who needs a ride to these metro-Detroit locations.

Extra Credit Work:
There is a limit of 20 points available for extra credit assignments or class contributions (e.g. – bringing in news items or articles relating to the class topics will result in the issuance of points at the instructor’s discretion). This will be discussed the first night of class.

Support Services:
Any student having “special needs” must alert the professor to such the first day of class. Arrangements for appropriate student services will be made with the Learning Center as pertains to exams. For more information on the Learning Center contact University Academic Services (UAS) at: http://www.udmercy.edu/uas/ (313-993-1143).

Students who need assistance with their papers must make arrangements with the Writing Center located on the second floor of the Briggs building in Room 225. Information can be obtained at: http://libarts.udmercy.edu/english/twc/ or WritingCenter@udmercy.edu (phone: 313-993-1022).

The university library system contains a vast array of resources that can assist the student in preparing their papers/presentations. For more information visit: http://research.udmercy.edu

Course Evaluations:
Student course evaluations are an important source of information for curricular and
teaching improvement in the College of Liberal Arts and Education. As such, all students enrolled in CLAE courses are required to complete an online course evaluation. You will receive e-mails explaining how to complete the evaluation online. In addition, your instructor will remind you of the deadline for completing this course requirement.

**University's Policy on Plagiarism and Academic Integrity:**

“As members of an academic community engaged in the pursuit of truth and with a special concern for values, students are expected to conform to a high standard of honesty and integrity in their academic work. The fundamental assumption under which the University operates is that work submitted by a student is a product of his/her own efforts.

Among the most academic offensives is plagiarism, submitting the style of another author or source without acknowledgement of formal documentation. Plagiarism occurs when specific phrases or entire passages, whether a sentence, a paragraph or longer excerpt, are incorporated into one’s own writing without quotation marks or documentation. One also plagiarizes by paraphrasing the work of another, that is, retaining another writer’s ideas and structure without documentation.

Students are advised to always set off another writer’s exact words by quotation marks, with appropriate references. Students avoid plagiarism by concentrating on their own words and ideas and by fully crediting others’ words and ideas when they find their way into the writing. Whenever in doubt, cite the source.

Students who purchase essays from other students or agencies or who copy from one another or from prohibited sources commit the most serious type of academic dishonesty.

The consequences of plagiarism, or any act of academic dishonesty, may range from failure on an assignment in a course or dismissal from the University.”

**Tentative Schedule of readings – Purpura text:**

<table>
<thead>
<tr>
<th>Date</th>
<th>Chapter</th>
</tr>
</thead>
<tbody>
<tr>
<td>09/08</td>
<td>One – Two</td>
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<tr>
<td>09/15</td>
<td>Three – Five</td>
</tr>
<tr>
<td>09/22</td>
<td>Six*</td>
</tr>
<tr>
<td>09/29</td>
<td>Seven</td>
</tr>
<tr>
<td>10/06</td>
<td>Eight</td>
</tr>
<tr>
<td>10/13</td>
<td>Nine – Ten*</td>
</tr>
<tr>
<td>10/20</td>
<td>Midterm review</td>
</tr>
<tr>
<td></td>
<td><strong>Midterm Exam</strong></td>
</tr>
<tr>
<td>10/27</td>
<td>Eleven - Twelve</td>
</tr>
<tr>
<td>11/03</td>
<td>Thirteen*</td>
</tr>
<tr>
<td>11/10</td>
<td>Fourteen - Fifteen</td>
</tr>
<tr>
<td>11/17</td>
<td>Sixteen*</td>
</tr>
<tr>
<td>11/24</td>
<td>Seventeen - Presentations</td>
</tr>
<tr>
<td>12/01</td>
<td>Eighteen – Nineteen - Presentations</td>
</tr>
</tbody>
</table>
12/08 Presentations
Final Exam Review
12/15 FINAL EXAM (5:00PM SHARP! – ENDS PROMPTLY AT 6:50PM)

* Field visit planned

**Other tips for the security survey report:**

- Do not use plastic slip covers or sheet holders of any kind. No more than a half-inch binder will be accepted.

- Double-space using conventional English.

- No font other than Arial or Times Roman 12 point.

- One inch margins must be maintained.

- Cite your sources in your work (including on your PowerPoint slides).

- Proof read carefully before submitting.

- No white-out or sloppy corrections (remember: you are presenting to the Board of Directors!!!)

- Make a back-up copy for your records.

- Graduates should adhere to APA citations and bibliography.

- Be consistent in your presentation with the use of capitalizations.

**There are no re-submissions of project papers or PowerPoints.**

**You get one chance to do QUALITY – GRADUATE LEVEL WORK!**

**Remember: No graduate grade can be issued without class presentation.**

Note to graduate students: You are expected to incorporate readings from the textbook, if possible, and show more depth analyses than undergraduates.
Computer and Information Systems
University of Detroit Mercy

Summer II - 2003
Syllabus

CIS 565 Section- 2T

Instructor: Dave Huff

1. Course Information

Course Title: Information and Society
Course Number: CIS 565
Credit Hours: 3
Prerequisites: None
Room No: 348 Briggs
Days and Hours: Tuesday and Thursday, 5:00 – 8:00 PM

2. Instructor Information

Name: Dave Huff
Title: Instructor
Office: Lansing Reilly - 3rd Floor
Phone: 313-993-3359
Office Hours: By Appointment
Email: huffda@udmercy.edu
Course Web Site: Knowledge.UDMercy.edu (CIS565-Huff)
3. Course Texts

> Required Texts


> Recommended Texts


4. Technology

- Personal Computer or Laptop Access
- E-mail and Internet access
- Knowledge.UDMercy.edu Course Web site for assignments and discussions

5. Course Description

> Overview

Explores the role of the information professional in today's society. Topics include roles, values and norms, information use, information protection and security, and legal and ethical concerns such as rights of privacy and access.

> Objective

This course is intended to provide the CIS student with a moral, legal and ethical framework through which to view the study and profession of Information Technology.

This course will consist of Instructor and Student led dialogs on cyberethics, the role and impact of computers and the Internet on society, the basic laws governing the production and distribution of software and the professional responsibilities of a person graduating with a degree in CIS.
> Instructional Methods

This course consists of seminars, discussions, Distance Learning and introspective dialogue. Students are required to complete 5 individual papers, one group report/seminar session and a final written exam.

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### 6. Course Calendar

<table>
<thead>
<tr>
<th>Date</th>
<th>Topics</th>
<th>Chapters</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>06.24.03</td>
<td>Topics</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Course overview Cyberethics and the IT professional</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Chapters 1, 2, 4</td>
<td></td>
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<tr>
<td>07.01.03</td>
<td>Regulation and Intellectual Property</td>
<td></td>
<td>PP 1</td>
</tr>
<tr>
<td></td>
<td>Chapters 3</td>
<td></td>
<td>Group 1</td>
</tr>
<tr>
<td>07.08.03</td>
<td>Freedoms and Societal Norms</td>
<td></td>
<td>PP 2</td>
</tr>
<tr>
<td></td>
<td>Chapters</td>
<td></td>
<td>Group 2</td>
</tr>
<tr>
<td>07.15.03</td>
<td>Telecommuting and Distance Learning</td>
<td></td>
<td>PP 3</td>
</tr>
<tr>
<td></td>
<td>Chapters 5</td>
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<tr>
<td>07.22.03</td>
<td>Anonymity and Privacy</td>
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<td>PP 4</td>
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<td>Chapters 6</td>
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<td>Group 3</td>
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<td>07.29.03</td>
<td>Information Security</td>
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<td>Chapters None</td>
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<td>Group 4</td>
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<tr>
<td>08.05.03</td>
<td>Topics</td>
<td></td>
<td>TBA – Final Exam</td>
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### 7. Course Policies

#### Grading Scale

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<thead>
<tr>
<th>Grade</th>
<th>Points</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>95 - 100</td>
</tr>
<tr>
<td>A -</td>
<td>90 - 94</td>
</tr>
<tr>
<td>B+</td>
<td>87 - 89</td>
</tr>
<tr>
<td>B</td>
<td>82 - 86</td>
</tr>
<tr>
<td>B -</td>
<td>80 - 81</td>
</tr>
<tr>
<td>C</td>
<td>70 - 79</td>
</tr>
<tr>
<td>D</td>
<td>60 - 69</td>
</tr>
<tr>
<td>F</td>
<td>Below 60</td>
</tr>
</tbody>
</table>
Student Evaluation Procedures

- Individual Position Papers  5 @ 10 points
- Group Project  1 @ 20 points
- Final exam  1 @ 25 points
- Participation  1 @  5 points

Total  100 points

Assignment Schedule and Guidelines

Individual Assignments – Guidelines

Individual assignments must reflect your own work. You should not submit work that was prepared by a group or fellow students. Individual assignments are to be typed and submitted via email only (using MS Word) and in the following format:

Cover page, 1-2 page Position Paper stating your own understanding and beliefs regarding the specific topic.

Group Assignments – Guidelines

Group assignments are a collaborative effort among all members of a team, and team members share the responsibility for the deliverables. All team members should participate in the group presentation. Group assignments should be typed and submitted in the following format:

>> Group paper

Cover page (with team members, topic, and date) and 5-10 page report

>> Group Presentation/Seminar

PowerPoint for the presentation
One page summary for the instructor and students

Final Exam

Essay questions from entire semester knowledge base.
Missed Exam or Assignments

Twenty percent will be deducted for any missed assignments. No late assignments will be accepted beyond one class period. If you have a situation that prevents you from taking the final exam on the designated day, you must notify the instructor prior to the day of the exam. If the matter is not addressed as indicated above, an exam grade of ‘F’ will be recorded.

Academic Integrity

Academic Integrity is strictly enforced as indicated in the University of Detroit Mercy policy summarized on page 98 of the Graduate Course Catalog.

Attendance or Lateness

Attendance is not mandatory for lectures. However, missing more than one class will affect your final grade. It is your responsibility to retrieve any missed material.

8. Available Support Services

www.jbpub.com/cyberethics

www.WSJ.com

As described in class
CIS 570

Information Security

Course Information

Prerequisites

There are no prerequisites for this course. This course offers an overview of the principles and concepts that underlie the information assurance lifecycle. It will present all of the processes currently understood as being part of that lifecycle in practical depth.

Web Page

This course is fully supported from http://knowledge.udmercy.edu. If you do not have a previous account you must create one at the entry screen. This course is listed under the College of Business Administration. All course material is on this site. Therefore all students registered in this course are required to enroll. All communication either between students or with the instructor originates from this site. The announcement board that you will see upon entry will provide all necessary updates.

Instructor Information

Name and Title

Dan Shoemaker, Ph.D.
Professor and Academic Discipline Coordinator
Computer and Information Systems

Office Location Office Phone Fax Number
Commerce and Finance Room 7 (313) 993-1170 (313) 535-8862

E-mail
dshoemaker1@twmil.rr.com I check that address frequently. I can also be reached directly off of the website.
Texts and Assigned Readings

Required Readings

Supplementary Readings
If you wish you may obtain the following Standards. The best mechanism for doing this is through the link to ISACA provided under the “External Links” button on the website or directly through ISO and/or BSI.

- FIPS PUB 200 Minimum Security Requirements for Federal Information and Information Systems, NCSD March 2006 (posted)
- ISACA, COBIT Open Standard (version 4), 2006
- ISO/EIA 17799, 2000 and BS 7799:2 2002 (posted)
- ISO/EIA 15408, Parts 1, 2 and 3 1999 (posted)

Course Description

This course presents the fundamental concepts of the information assurance lifecycle at a mastery level of understanding. It is rooted in several bodies of knowledge. The purpose of each of these is to establish the exact status of and assure some aspect of organizational functioning related to information protection. You will learn what each of these are and how they relate.
Instruction Methods

Course delivery is primarily lecture based. Content is conveyed through a PowerPoint show. Students will tailor a formally documented defense in depth strategy that will address one of the relevant Chapters. It will be based on a threat and vulnerability assessment and it will embody all of the relevant cost and resource considerations. Work on this project will take place both inside the class under instructor supervision and outside of class. There will also be a midterm examination and a cumulative final examination.

Method of Evaluation

Evaluation of course deliverables will be based on:

1.) Conformity with the principles of best practice presented in lecture
2.) Correct detailing/application of the requirements of the selected case
3.) A complete, correct and unambiguous presentation of the project findings

<table>
<thead>
<tr>
<th>What</th>
<th>When</th>
<th>Content</th>
<th>Weight</th>
</tr>
</thead>
<tbody>
<tr>
<td>Midterm Exam</td>
<td>Session Eight</td>
<td>IA Lifecycle</td>
<td>20</td>
</tr>
<tr>
<td>Security Plan</td>
<td>End of Semester</td>
<td>Tailored defense in depth Plan</td>
<td>30</td>
</tr>
<tr>
<td>Final</td>
<td>Last Class Day</td>
<td>Cumulative</td>
<td>30</td>
</tr>
</tbody>
</table>

Attendance/Lateness Policy

All assignments are due on the date specified. There will be no extensions. Students are expected to arrive on time and attend all classes. You will not be directly penalized if you violate these assumptions, however it will be the student's responsibility to acquire all handouts and notes from missed sessions. Active participation in all group activities is required. A group member who fails to live up to this requirement will be subject to dismissal, after due process, and will receive a failing grade for that project assignment. Although class participation is not directly rewarded it will have considerable weight in determining which side of
the line a student falls on if their grade is close (e.g., a lot of class participation will turn a high B+ into a low A-).

**Library/computer resources**

Because it is fully supported by a website, this course is not library intensive. Requisite material can be accessed or downloaded from hyperlink locations provided by the instructor at the course site. Students wishing additional hardcopy material can obtain this from the McNichols library. The computer labs on both campuses are available to students during open hours.

**Suggestions for Further Reading**

None of these articles are required but if you want to get the maximum out of this course you should be familiar with each of these.


2. Ananova.com, "UK e-business at risk from hackers, reveals report"

3. Ashton, Gerry, Cleaning up your Security Act for Inspection, Computer Weekly Jan 18, 2001


9. Cross, Stephen E., Cyber Security, Testimony before the Senate Armed Services Committee, Subcommittee on Emerging Threats and Capabilities, March 1, 2000


11. Dealing With External Cybersecurity Incidents, CERT/CC, 2001


15. Favell, Andrew, Don't Leave it to Luck, Computer Weekly, Oct 11, 2001

16. Giuru, Luigi, Role Templates for Content-based Access Control, 2nd ACM Workshop on Role-Based Access, Fairfax, VA 1997


20. Lewis, Mark, Be a standard bearer. (British Standard 7799 initiative helpful in outlining security measures for companies to take), Computer Weekly April 22, 1999


22. Raines, Paul S., Slaying Cerberus, SoftwareMag.com, June 2001
23. Robinson, James, The Auditing Process Made Simple,

24. Rogers, Larry, Cybersleuthing: Means, Motive, and Opportunity, InfoSec Outlook, Volume 3 | Number 3| Summer 2000

25. Role-Based Access Control, National Institute of Standards and Technology, 2000,


28. Simons, Mike, NHS takes unpopular BS 7799, Computer Weekly, Jan 18, 2001

29. Software Engineering Institute, web site at www.sei.cmu.edu, 1998


Policy on Tentativeness of Schedule

This schedule embraces a large amount of material. As such, the general lecture topics will be addressed as scheduled. Assignments are due when required. Any changes or exceptional circumstances will be announced in advance on the website. Each student is required to check the website on the day class is scheduled to see if there have been any exceptions posted.
CIS 570

Information Assurance

Session One
Course Overview and Introduction to the Topic
- The sixteen key knowledge areas of information assurance

Session Two – Asset Identification
- "In the Beginning there was the information and it was without form"
  Form Study Groups – Select and Charter Defense

Session Three – Risk Assessment
- Role of Risk Awareness in setting IA policy and strategies

Session Four – Risk Assessment and Approvals to Operate
Designing a real-world response
- Role of policy and procedure in establishing IA Operations

Session Five – Access Control
- Role of access control in securing the business mission

Session Six – Access Control
- Access Control Types and Characteristics

Session Seven – Access Control
- Control structures for ensuring the right people get access

Session Eight
Midterm Examination – Policy Context and Business Countermeasures

Session Nine – Security of Operations
- Control elements for the concrete aspects of the work

Session Ten – Security of Operations
- Establishing an operational security program

Session Eleven – Security of Operations
- Ensuring a Persistent Response

Session Twelve – Human Factors and Security AT&E
- Ensuring a Persistent Response

Session Thirteen – Why Ethics is Important
- Ensuring an Ethical Response

Session Fourteen – FISMA the Future of IA
- The whole course in one session

FINAL EXAMINATION
Project Due

Syllabus: CIS 570 v3.0  

page 7
Appendix B: Library Resources

Online Accountancy Journals

Abacus
Business Source Premier 1965 to present (Emargo: 1 year)
Wiley Online Library Full Collection (formerly Blackwell Synergy) 1997 to present
ISSN: 0001-3072 Online ISSN: 1467-6281 Publisher: Wiley-Blackwell

Accountancy
Business Source Premier 2003 to present
ISSN: 0001-4664 Publisher: Institute of Chartered Accountants

Accountancy age
Business & Company Profile ASAP 2004 to present
Business & Company Resource Center 2004 to present
General Business File ASAP 2004 to present
General OneFile 2004 to present
General Reference Center Gold 2004 to present
Westlaw Campus
ISSN: 0001-4672 Publisher: Incisive Media PLC

Accountancy Industry Profile: Asia-Pacific
Business Source Premier 2003 to present
Publisher: Datamonitor Plc

Accountancy Industry Profile: Belgium
Business Source Premier 2003 to present
Publisher: Datamonitor Plc

Accountancy Industry Profile: Canada
Business Source Premier 2003 to present
Publisher: Datamonitor Plc

Accountancy Industry Profile: China
Business Source Premier 2003 to present
Publisher: Datamonitor Plc

Accountancy Industry Profile: Europe
Business Source Premier 2003 to present
Publisher: Datamonitor Plc

Accountancy Industry Profile: France
Business Source Premier 2002 to present
Publisher: Datamonitor Plc

Accountancy Industry Profile: Germany
Business Source Premier 2002 to present
Publisher: Datamonitor Plc

Accountancy Industry Profile: Global
Business Source Premier 2003 to present
Publisher: Datamonitor Plc

Accountancy Industry Profile: Italy
Business Source Premier 2003 to present
Publisher: Datamonitor Plc

Accountancy Industry Profile: Japan
Business Source Premier 2003 to present
Publisher: Datamonitor Plc

Accountancy Industry Profile: Spain
Business Source Premier 2003 to present
Publisher: Datamonitor Plc

Accountancy Industry Profile: the Netherlands
Business Source Premier 2003 to present
Publisher: Datamonitor Plc

Accountancy Industry Profile: United Kingdom
Business Source Premier 2002 to present
Publisher: Datamonitor Plc
Accountancy Industry Profile: United States
Business Source Premier  2002 to present
Publisher: Datamonitor Plc

Accountancy Ireland
Business & Company Profile ASAP  2001 to present
Business & Company Resource Center  2001 to present
Business Source Premier  2005 to present
General Business File ASAP  2001 to present
General OneFile  2001 to present
General Reference Center Gold  2001 to present
ISSN: 0001-4699 Publisher: Institute of Chartered Accountants in Ireland

Accountant
Business & Company Profile ASAP  2000 - 2006
General Business File ASAP  2000 - 2006
Westlaw Campus
ISSN: 0001-4710 Publisher: VRL Publishing Ltd

Accountant's Tax Letter
Business & Company Profile ASAP  2002 - 2003
General Business File ASAP  2002 - 2003
General OneFile  2002 - 2003
General Reference Center Gold  2002 - 2003
ISSN: 1059-7654 Publisher: Harcourt Professional Publishers

Accounting and business research
Business Source Premier  1982 to present
ISSN: 0001-4788 Publisher: Institute of Chartered Accountants

Accounting and finance
Business Source Premier  1993 to present (Embargo: 1 year)
Wiley Online Library Full Collection (formerly Blackwell Synergy)  1997 to present
ISSN: 0810-5391 Online ISSN: 1467-629X Publisher: Wiley-Blackwell

Accounting, Auditing, & Accountability Journal
Emerald Insight Management Xtra 95 (Emerald Fulltext)  1988 to present
ISSN: 0951-3574 Online ISSN: 1758-4205 Publisher: Emerald Group Publishing Ltd

Accounting, Business and Financial History
Business Source Premier  1990 to present (Embargo: 1 year)
ISSN: 0958-5206 Online ISSN: 1466-4275 Publisher: Taylor & Francis Group

Accounting Department Management (1996 - 2005)
Business & Company Profile ASAP  2002 - 2002
Business & Company Resource Center  2002 - 2002
General Business File ASAP  2002 - 2002
General OneFile  2002 - 2002
General Reference Center Gold  2002 - 2002
ISSN: 1042-928X Publisher: Institute of Management and Administration

Accounting Education
Business Source Premier  1992 to present (Embargo: 1 year)
Education Research Complete  1992 to present (Embargo: 1 year)
ISSN: 0963-9284 Online ISSN: 1468-4489 Publisher: Taylor & Francis Group

Accounting Education : A Journal of Theory, Practice and Research
Business Source Premier  1996 - 1997
Education Research Complete  1996 - 1997
ISSN: 1085-4622 Publisher: JAI

Accounting for Economic Development & Social Change
Business Source Premier  1996 - 1996
Publisher: IOS Press

Accounting for Lawyers
Westlaw Campus
ISSN: 0898-8102 Publisher: American Lawyer Media, LP

Accounting Forum
ScienceDirect Freedom Collection  2004 to present
ISSN: 0155-9982 Online ISSN: 1467-6303 Publisher: Elsevier Inc NY Journals

**Accounting forum (Blackwell)**
- Business Source Premier 1999 - 2003

**Accounting Historians Journal**
- Academic OneFile 2001 to present
- Business & Company Profile ASAP 2001 to present
- Business & Company Resource Center 2001 to present
- Business Source Premier 2004 to present
- Expanded Academic ASAP 2001 to present
- General Business File ASAP 2001 to present
- General OneFile 2001 to present

**Accounting History**
- HighWire Press 1996 to present
- SAGE A to Z List 1996 - 2010

**Accounting Horizons**
- Academic OneFile 2001 - 2004
- Business & Company Profile ASAP 2001 - 2006
- Business & Company Resource Center 2001 - 2004
- Business Source Premier 1987 to present
- Expanded Academic ASAP 2001 - 2004
- General Business File ASAP 2001 - 2006
- General OneFile 2001 - 2004
- Wilson OmniFile Full Text Select 1995 to present

**Accounting in Europe**
- Business Source Premier 2004 to present (Embargo: 1 year)

**Accounting, Management and Information Technologies**
- ScienceDirect Freedom Collection 1995 - 2000

**Accounting, Organizations and Society**
- ScienceDirect Freedom Collection 1995 to present

**Accounting Perspectives**
- Business Source Premier 2007 to present (Embargo: 6 months)

**Accounting Review**
- Academic OneFile 2001 - 2004
- Business & Company Profile ASAP 2001 - 2006
- Business & Company Resource Center 2001 - 2004
- Business Source Premier 1926 to present
- Expanded Academic ASAP 2001 - 2004
- General Business File ASAP 2001 - 2006
- General OneFile 2001 - 2004
- General Reference Center Gold 2001 - 2004
- Health Business FullTEXT Elite 1985 to present
- InfoTrac Criminal Justice eCollection 2001 - 2004
- JSTOR Arts & Sciences IV Collection 1926 - 2004
- Wilson OmniFile Full Text Select 1995 to present

**Accounting Technology**
- Academic OneFile 1999 - 2009
- Business & Company Profile ASAP 1999 - 2009
- Business & Company Resource Center 1999 - 2009
- Business & Industry (Gale) 1998 - 2009
Business Source Premier 1997 - 2009
Computer Database 1999 - 2009
Expanded Academic ASAP 1999 - 2009
General Business File ASAP 1999 - 2009
General OneFile 1999 - 2009
General Reference Center Gold 1999 - 2009
ISSN: 1068-6452 Publisher: Sourcemedia

Accounting today
Academic OneFile 1991 to present
Business & Industry (Gale) 1999 - 1999
Business Source Premier 2003 to present
Expanded Academic ASAP 1991 to present
General OneFile 1991 to present
InfoTrac: Student Edition 2006 to present
ISSN: 1044-5714 Publisher: Sourcemedia

Advances in Accounting
ScienceDirect Freedom Collection 2007 to present
ISSN: 0882-6110 Publisher: Elsevier Science Limited

Advances in International Accounting
ScienceDirect Freedom Collection 2001 - 2007
ISSN: 0897-3660 Publisher: Elsevier Science Limited

Academic OneFile 2000 - 2009
Business & Company Profile ASAP 2000 - 2009
Business & Company Resource Center 2000 - 2009
General Business File ASAP 2000 - 2009
General OneFile 2000 - 2009
ISSN: 0094-792X Publisher: American Institute of Certified Public Accountants

Auditing
Academic OneFile 1997 - 2004
Business & Company Profile ASAP 1997 - 2006
Business & Company Resource Center 1997 - 2004
Business Source Premier 1981 to present
Expanded Academic ASAP 1997 - 2004
General Business File ASAP 1997 - 2006
General OneFile 1997 - 2004
General Reference Center Gold 1997 - 2004
Health Business FullTEXT Elite 1981 to present
ISSN: 0278-0380 Online ISSN: 1558-7991 Publisher: American Accounting Association

Australian Accounting Review
Westlaw Campus
Wiley Online Library Full Collection (formerly Blackwell Synergy) 1991 to present
ISSN: 1035-6908 Online ISSN: 1835-2561 Publisher: CPA Australia

Australian CPA
Westlaw Campus
ISSN: 1440-8880 Publisher: CPA Australia

BDO International B.V. SWOT Analysis
Business Source Premier 2008 to present
Publisher: Datamonitor Plc

Behavioral research in accounting
Academic OneFile 2001 - 2004
Business & Company Profile ASAP 2001 - 2006
Business & Company Resource Center 2001 - 2004
Business Source Premier 1989 to present
Expanded Academic ASAP 2001 - 2004
General Business File ASAP 2001 - 2006
General OneFile 2001 - 2004
General OneFile  1999 to present
General Reference Center Gold  1999 to present
Health Business FullTEXT Elite  1990 - 1998
ISSN: 1207-5183 Publisher: Society of Management Accountants of Canada

Contemporary accounting research = Recherche comptable contemporaine
Business Source Premier  1984 to present  (Emargo: 6 months)
ISSN: 0823-9150 Online ISSN: 1911-3846
Publisher: Canadian Academic Accounting Association

CPA Construction Niche Builder
Business & Company Profile ASAP  2002 - 2002
General Business File ASAP  2002 - 2002
General OneFile  2002 - 2002
General Reference Center Gold  2002 - 2002
ISSN: 1047-5796 Publisher: Harcourt Brace Professional Publishing

CPA Government and Nonprofit Report
Academic OneFile  2002 to present
Business & Company Profile ASAP  2002 to present
Business & Company Resource Center  2002 to present
General Business File ASAP  2002 to present
General OneFile  2002 to present
General Reference Center Gold  2002 to present
ISSN: 1069-7403 Publisher: Harcourt Publishers Limited

The CPA Journal
Academic OneFile  1989 to present
Business & Company Profile ASAP  1989 to present
Business & Company Resource Center  1989 to present
Business Source Premier  1993 to present
Expanded Academic ASAP  1989 to present
General Business File ASAP  1989 to present
General OneFile  1989 to present
General Reference Center Gold  1989 to present
Wilson OmniFile Full Text Select  1995 to present
ISSN: 0732-8435 Publisher: New York State Society of Certified Public Accountants

CPA Managing Partner Report
Business Source Premier  2003 - 2004
ISSN: 0894-1815 Publisher: Aspen Law and Business

CPA personnel report
Business Source Premier  2003 - 2004
ISSN: 0745-0877 Publisher: Aspen Law and Business

Critical perspectives on accounting
ScienceDirect Freedom Collection  1995 to present
ISSN: 1045-2354 Online ISSN: 1095-9955 Publisher: Elsevier Science Limited

Deloitte Touche Tohmatsu SWOT Analysis
Business Source Premier  2007 to present
Publisher: Datamonitor Plc

Engineering, Accounting, Research and Management Industry Yearbook
Business Source Premier  1998 - 2002
Publisher: Global Insight, Inc.

European Accountant
Business & Industry (Gale)  1995 - 1996
ISSN: 0791-3664 Publisher: Lafferty Publications Limited

European Accounting Review
Business Source Premier  1992 to present  (Emargo: 1 year)
ISSN: 0963-8180 Online ISSN: 1468-4497 Publisher: Taylor & Francis Group

Executive's Tax and Management Report
Business & Company Resource Center  2002 - 2008
General OneFile  2002 - 2008
General Reference Center Gold 2002 - 2008
ISSN: 1098-1594 Publisher: Harcourt Brace Professional Publishing

Financial Accountability & Management
Business Source Premier 1985 to present (Embargo: 1 year)
Wiley Online Library Full Collection (formerly Blackwell Synergy) 1997 to present
ISSN: 0267-4424 Online ISSN: 1468-0408 Publisher: Wiley-Blackwell

Financial management: the magazine from CIMA
Academic OneFile 2000 to present
Business Source Premier 2000 to present
Expanded Academic ASAP 2000 to present
General OneFile 2000 to present
General Reference Center Gold 2000 to present
ISSN: 1471-9185 Publisher: Caspian Publishing Ltd

Foundations and Trends in Accounting
Academic OneFile 2006 - 2006
Business & Company Profile ASAP 2006 - 2006
Business & Company Resource Center 2006 - 2006
General Business File ASAP 2006 - 2006
ISSN: 1554-0642 Online ISSN: 1554-0650 Publisher: Now Publishers

General Accounting Office Reports and Testimony
General OneFile 2002 to present
Publisher: Unspecified

Health Niche Advisor
Academic OneFile 2002 - 2002
Business & Company Profile ASAP 2002 - 2002
General Business File ASAP 2002 - 2002
General OneFile 2002 - 2002
General Reference Center Gold 2002 - 2002
Health & Wellness Resource Center (w/alt health module) 2002 - 2002
Health Reference Center Academic 2002 - 2002
ISSN: 1521-7612

Healthcare Auditing Strategies
Academic OneFile 2007 to present
Health & Wellness Resource Center (w/alt health module) 2007 to present
ISSN: 1543-7264 Publisher: HCPro

Healthcare Financial Management
Academic OneFile 1996 to present
Business & Company Profile ASAP 1989 to present
Business & Company Resource Center 1996 to present
Business & Industry (Gale) 1998 - 1999
Business Source Premier 1994 to present
Expanded Academic ASAP 1996 to present
General Business File ASAP 1989 to present
General Reference Center Gold 1996 to present
Health & Wellness Resource Center (w/alt health module) 1996 to present
Health Business FullTEXT Elite 1994 to present
Health Reference Center Academic 1996 to present
Wilson OmniFile Full Text Select 1995 to present
ISSN: 0735-0732 Publisher: HFMA - Healthcare Financial Management Association

Information and organization
ScienceDirect Freedom Collection 2001 to present
ISSN: 1471-7727 Online ISSN: 1873-7919 Publisher: Pergamon

Internal Auditor
Academic OneFile 1991 to present
Business & Company Profile ASAP 1999 to present
Business & Company Resource Center 1991 to present
Business & Industry (Gale) 2002 - 2002
Business Source Premier 1993 to present
International Accounting Bulletin
- Business & Company Profile ASAP 2000 - 2006
- General Business File ASAP 2000 - 2006
ISSN: 0265-0223 Publisher: Lafferty Publications Limited

International Journal of Accounting
- ScienceDirect Freedom Collection 1996 to present
ISSN: 1094-4060 Publisher: Elsevier Inc NY Journals

International journal of accounting information systems
- ScienceDirect Freedom Collection 2000 to present
ISSN: 1467-0895 Online ISSN: 1873-4723 Publisher: Elsevier Inc NY Journals

International journal of auditing (Blackwell)
- Wiley Online Library Full Collection (formerly Blackwell Synergy) 1997 to present
ISSN: 1090-6738 Online ISSN: 1099-1123 Publisher: Wiley-Blackwell

International Journal of Disclosure and Governance
- Academic OneFile 2007 to present (Embargo: 1 year)
- Business & Company Profile ASAP 2007 to present (Embargo: 1 year)
- Business & Company Resource Center 2007 to present (Embargo: 1 year)
- Expanded Academic ASAP 2007 to present (Embargo: 1 year)
- General Business File ASAP 2007 to present (Embargo: 1 year)
ISSN: 1741-3591 Online ISSN: 1746-6539 Publisher: Palgrave Publishers Ltd

International Journal of Theoretical and Applied Finance
- Business Source Premier 1999 to present (Embargo: 1 year)
ISSN: 0219-0249 Online ISSN: 1793-6322 Publisher: World Scientific Publishing Company

Issues in Accounting Education
- Academic OneFile 2001 - 2004
- Business & Company Profile ASAP 2001 - 2006
- Business & Company Resource Center 2001 - 2004
- Business Source Premier 1983 to present
- Education Research Complete 1983 to present
- Educator's Reference Complete 2001 - 2004
- Expanded Academic ASAP 2001 - 2004
- General Business File ASAP 2001 - 2006
- General OneFile 2001 - 2004
ISSN: 0739-3172 Online ISSN: 1558-7983

Journal of accountancy
- Academic OneFile 1989 to present
- Business & Company Profile ASAP 1993 to present
- Business & Company Resource Center 1989 to present
- Business Source Premier 1965 to present
- Expanded Academic ASAP 1989 to present
- General Business File ASAP 1993 to present
- General OneFile 1989 to present
- General Reference Center Gold 1989 to present
- Health Business FullTEXT Elite 1985 to present
- InfoTrac: Student Edition 2006 to present
- LegalTrac 1989 to present
- Wilson OmniFile Full Text Select 1995 to present
ISSN: 0021-8448 Online ISSN: 1945-0729 Publisher: American Institute of Certified Public Accountants

Journal of accounting and economics
- ScienceDirect Freedom Collection 1995 to present
ISSN: 0165-4101 Online ISSN: 1879-1980 Publisher: Elsevier Science Limited
InfoTrac Small Business eCollection 1990 to present
Wilson OmniFile Full Text Select 1997 to present
ISSN: 0027-9994 Publisher: Penton Media

Ohio CPA Journal
Academic OneFile 1994 - 2002
Business & Company Profile ASAP 1994 - 2002
Business & Company Resource Center 1994 - 2002
Business Source Premier 1994 - 2002
General Business File ASAP 1994 - 2002
General OneFile 1994 - 2002
General Reference Center Gold 1994 - 2002
ISSN: 0749-8284 Publisher: Ohio Society of Certified Public Accountants

Outlook
Academic OneFile 1989 - 2000
Business & Company Profile ASAP 1989 - 2000
Business Source Premier 1990 - 2000
General Business File ASAP 1989 - 2000
General OneFile 1989 - 2000
General Reference Center Gold 1989 - 2000
ISSN: 0273-835X Publisher: California Society of CPAs

Partner to Partner Advisory
Business & Company Profile ASAP 2002 - 2002
General Business File ASAP 2002 - 2002
General OneFile 2002 - 2002
General Reference Center Gold 2002 - 2002
ISSN: 1097-5527 Publisher: Harcourt Brace Professional Publishing

Pennsylvania CPA Journal
Business Source Premier 2000 to present
ISSN: 0746-1062 Publisher: Pennsylvania Institute of Certified Public Accountants

Practical Accountant
Academic OneFile 1994 - 2009
Business & Company Profile ASAP 1999 - 2009
Business & Company Resource Center 1994 - 2009
Business Source Premier 1997 - 2009
General Business File ASAP 1999 - 2009
General OneFile 1994 - 2009
General Reference Center Gold 1994 - 2009
ISSN: 0032-6321 Publisher: Sourcemedia

Practicing CPA
Academic OneFile 1999 to present
Business & Company Profile ASAP 1999 to present
Business & Company Resource Center 1999 to present
Expanded Academic ASAP 1999 to present
General Business File ASAP 1999 to present
General OneFile 1999 to present
General Reference Center Gold 1999 to present
ISSN: 0885-6931 Publisher: American Institute of Certified Public Accountants

PricewaterhouseCoopers SWOT Analysis
Business Source Premier 2008 to present
Publisher: Datamonitor Plc

Public accounting report
Business & Company Profile ASAP 2009 to present
Business & Company Resource Center 2009 to present
Business Source Premier 2003 to present
General Business File ASAP 2009 to present
ISSN: 0161-309X Publisher: Aspen Publishers Incorporated
Quarterly Journal of Finance & Accounting
   Academic OneFile  2008 to present
   Business & Company Profile ASAP  2008 to present
   Business & Company Resource Center  2008 to present
   Business Source Premier  2008 to present
   Expanded Academic ASAP  2008 to present
   General Business File ASAP  2008 to present
   General OneFile  2008 to present
   ISSN: 1939-8123 Publisher: College of Business Administration University of Nebraska Lincoln

Review of Accounting Studies
   Business & Company Profile ASAP  2004 - 2005
   General Business File ASAP  2004 - 2005
   ISSN: 1380-6653 Online ISSN: 1573-7136 Publisher: Springer Science+Business Media B.V.

Review of Pacific Basin Financial Markets and Policies
   Business Source Premier  1999 to present (Embargo: 1 year)
   ISSN: 0219-0915 Online ISSN: 1793-6705 Publisher: World Scientific Publishing Company

Review of Quantitative Finance and Accounting
   Business & Company Profile ASAP  2004 - 2005
   General Business File ASAP  2004 - 2005
   ISSN: 0924-865X Online ISSN: 1573-7179 Publisher: Springer Science+Business Media B.V.

Strategic Finance
   Academic OneFile  1999 to present
   Business & Company Profile ASAP  1999 to present
   Business & Company Resource Center  1999 to present
   Business Source Premier  1999 to present
   Expanded Academic ASAP  1999 to present
   General Business File ASAP  1999 to present
   General OneFile  1999 to present
   General Reference Center Gold  1999 to present
   Health Business FullTEXT Elite  1999 to present
   InfoTrac Military and Intelligence  1999 to present
   Wilson OmniFile Full Text Select  1999 - 2002
   ISSN: 1524-833X Publisher: Institute of Management Accountants
October 20, 2010

Dr. Joseph Eisenhauer, Dean
College of Business Administration
University of Detroit Mercy
4001 West McNichols Rd
Detroit, MI 48221-3038

Dr. Eisenhauer,

A review of the book and journal holdings in forensic accounting has been completed by George Libbey, Associate Dean for Public Services and Nancy Piernan-Chesik, librarian consultant assigned to the College of Business Administration.

There are sufficient print and electronic book and journal resources available to support the proposed certificate in forensic accounting.

Using the terms “forensic accounting” or “fraud accounting” the UDM Libraries catalog indicates there are forty-one (41) books covered under these subject headings; nine (9) specifically fall under the forensic accounting subject heading. Without checking every other accounting book on the shelf it is impossible to determine whether any additional books contain information on this subject.

There are three hundred nine-two (392) electronic accounting books in the contracted elibrary service provided by the university libraries. Of these, fifty-two were identified as dealing with some aspect of forensic accounting or fraud accounting using these keywords to search the database.

Journal coverage for accounting is plentiful. The Libraries currently subscribe to five (5) print journals in accounting and one hundred twenty-three (123) electronic databases many replacing or augmenting the print holdings. For reference purposes, a list of the accounting databases with the years of coverage is being sent electronically to your email address. It is acknowledged that library personnel did not search all the databases on this list for forensic and/or fraud accounting. However, to provide a sense of the available journal information, Business Source Premier was searched resulting in 620 articles when “forensic accounting” was used as a phrase and 846 articles when
the words were used as adjacencies; "fraud accounting" when searched as word adjacencies resulted in 4,760 articles.

The libraries maintain over 400 interlibrary loan agreements in Michigan and the United States and through its membership in OCLC have access to resources in over 43,000 libraries worldwide. So, if the UDM libraries do not own or provide electronic access to a specific resource every effort will be made to access it somewhere.

Should you need any further information, please do not hesitate to ask.

Sincerely,

[Signature]
Margaret E. Auer, Dean
University Libraries/Instructional Design Studio
APPENDIX C: ASSURANCE OF LEARNING

The following materials were extracted from the College’s AACSB Accreditation Report. The Assurance of Learning processes are done for only degree programs and majors.

Both direct and indirect assessment methods are used by the faculty to evaluate program success and achievement of educational goals. The direct assessment activities include the Educational Testing Service’s (ETS) Major Field Test for business (undergraduate) and for MBA and an embedded assessment process in core courses in the undergraduate and graduate programs. The ETS test is administered in the undergraduate and graduate policy/capstone courses and tests are submitted once a year for tabulation and summarization. For the embedded assessment, in core courses the faculty collect information about student learning from written and oral tests, projects, case studies, and presentations. These course-embedded assessments are measures of performance at the individual course level and are summarized to determine attainment of performance goals.

Indirect assessment activities include annual focus groups of graduating students, annual participation in the Educational Benchmark Incorporated (EBI) survey, feedback from alumni during Alumni Week, and alumni surveys conducted about every five years. These measures are reviewed by the Strategic Planning and Assessment Committee annually. Major activities associated with assurance of learning are discussed further in the continuous improvement discussion for each of the programs at the undergraduate and graduate levels.

Activities associated with assurance of learning began in 1993. In academic year 2005-06, the faculty developed the learning goals and objectives for the undergraduate program. Goals closely tied to the mission were agreed upon. Faculty teams then developed specific objectives for each goal and the rubrics to assess them. In academic year 2006-07, the faculty developed the goals and objectives for the graduate program. A process similar to that described above for the undergraduate program was used. The undergraduate and graduate program goals are the same, although specific objectives differ. The initial concerns in developing program goals were:

- All goals should be related to the university and college mission and values.
- Learning goals should be embedded in the curriculum and measured at the individual course level.
- Direct assessment of student learning would be used in individual courses.
- Assessment is required in order to provide for continuous improvement and identify needed curriculum changes.

The assessment process is evolving to reflect the importance of the mission of the college and university and the concern of faculty for student learning; and is becoming a process for making improvements in individual courses as well as curriculum improvements for the undergraduate and graduate programs.

1. **Graduate Programs (Part-time MBA, Executive MBA, OMBA, GEMBA, Business Turnaround Management and Masters in Product Development)** - These programs currently have the same goals and objectives. Program specific goals and objectives are being considered for development.

   **A. Critical Thinking**
   Goal: Graduates of the graduate business program will think critically in the
functional areas of business.
Objective 1: A graduate of the graduate business program will demonstrate knowledge of the basic principles of business.
Objective 2: A graduate of the graduate business program will show that he or she can apply the basic principles of business.

B. Communication
Goal: Graduates of the graduate program will communicate effectively orally and in writing.
Objective 1: A graduate of the graduate business program will demonstrate that she or he can write effectively.
Objective 2: A graduate of the graduate business program will demonstrate that she or he can give a successful individual or team oral presentation.

C. Teambuilding
Goal: Graduates of the graduate business program will effectively work in group settings.
Objective 1: Graduates of the graduate business program will successfully complete one team project.
Objective 2: Graduates of the graduate business program will participate in a diverse team.

D. Global Awareness
Goal: Graduates of the graduate business program will demonstrate awareness of the global environment.
Objective 1: A graduate of the graduate business program will demonstrate an understanding of the implications of global business decisions for all stakeholders.
Objective 2: A graduate of the graduate business program will demonstrate an understanding of the components of an organization’s global environment, such as customers, suppliers, competitors, and government.

E. Values and Ethics
Goal: Graduates of the graduate business program will be able to articulate their personal goals and values, make ethical decisions, and examine relationships among business, government, and society.
Objective 1: A graduate of any of the graduate business program will show that she or he can clarify and articulate her or his own goals and values by effectively completing a personal goals and values paper.
Objective 2: A graduate of any of the graduate business program will be show that she or he knows the language and tools for ethical analysis and be able to apply them by effectively completing an analysis of a case using the four norms for ethical decision making.

At the recommendation of the Assessment Committee, the faculty approved the graduate plan in Winter 2007. Both the undergraduate and graduate plans were revised and approved to ease administration of the self-embedded assessment.

Graduate Curriculum and Standards Committee
Each year, this committee reviewed the course syllabi for every graduate program. Beginning in 2008-09, this responsibility was taken by the academic discipline coordinators.

Masters of Business Administration (including part time MBA, EMBA, GEMBA, OMBA), MPD, and BTM – The direct assessment of the graduate programs’ learning goals and objectives are
shown in the tables below. In the BTM program, embedded assessment is conducted in three core courses. The table indicates the individual scores by objective by semester for two semesters beginning in Fall 2007 for the MBA, EMBA, and OMBA. The initial data for the GEMBA, MPD and BTM programs were collected in Winter 2008.

Table 4: Graduate Learning Goals and Objectives Report - MBA

<table>
<thead>
<tr>
<th>Goals and Objectives (reaffirmed November 2007)</th>
<th>Fall 07</th>
<th>Winter 08</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Critical Thinking</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Objective 1 (ETS) – reported in Table 10</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Objective 2 (Business principles)</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>86.1%</td>
<td>74.5%</td>
</tr>
<tr>
<td><strong>Communication</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Objective 1 (Written)</td>
<td>89.4%</td>
<td>84.1%</td>
</tr>
<tr>
<td>Objective 2 (Oral)</td>
<td>85.7%</td>
<td>83.0%</td>
</tr>
<tr>
<td><strong>Teambuilding</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Objective 2 (Team project)</td>
<td>78.4%</td>
<td>83.0%</td>
</tr>
<tr>
<td>Objective 3 (Diverse team)</td>
<td>84.3%</td>
<td>100.0%</td>
</tr>
<tr>
<td><strong>Global Awareness</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Objective 1 (Stakeholders)</td>
<td>89.7%</td>
<td>83.2%</td>
</tr>
<tr>
<td>Objective 2 (Organizational components)</td>
<td>90.7%</td>
<td>84.9%</td>
</tr>
<tr>
<td><strong>Values and Ethics</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Objective 1 (Goals)</td>
<td>92.9%</td>
<td>93.5%</td>
</tr>
<tr>
<td>Objective 2 (Norms)</td>
<td>76.2%</td>
<td>82.7%</td>
</tr>
</tbody>
</table>

Table 5: Graduate Learning Goals and Objectives Report – EMBA (cohort program)

<table>
<thead>
<tr>
<th>Goals and Objectives (reaffirmed November 2007)</th>
<th>Fall 07</th>
<th>Winter 08</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Critical Thinking</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Objective 1 (ETS) – reported in Table 10</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Objective 2 (Business principles)</td>
<td></td>
<td>83.6%</td>
</tr>
<tr>
<td><strong>Communication</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Objective 1 (Written)</td>
<td>86.24%</td>
<td></td>
</tr>
<tr>
<td>Objective 2 (Oral)</td>
<td>84.9%</td>
<td></td>
</tr>
<tr>
<td><strong>Teambuilding</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Objective 1 (Team project)</td>
<td></td>
<td>92.3%</td>
</tr>
<tr>
<td>Objective 3 (Diverse team)</td>
<td></td>
<td>100.0%</td>
</tr>
<tr>
<td><strong>Global Awareness</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Objective 1 (Stakeholders)</td>
<td>95.0%</td>
<td>92.0%</td>
</tr>
<tr>
<td>Objective 2 (Organizational components)</td>
<td>94.5%</td>
<td>89.7%</td>
</tr>
<tr>
<td><strong>Values and Ethics</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Objective 1 (Goals)</td>
<td></td>
<td>80.1%</td>
</tr>
<tr>
<td>Objective 2 (Norms)</td>
<td></td>
<td>70.9%</td>
</tr>
</tbody>
</table>

Table 6: Graduate Learning Goals and Objectives Report – OMBA (cohort program)*

<table>
<thead>
<tr>
<th>Goals and Objectives (reaffirmed November 2007)</th>
<th>Fall 07</th>
<th>Winter 08</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Critical Thinking</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Objective 1 (ETS) – reported in Table 10</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Objective 2 (Business principles)</td>
<td></td>
<td>87.1%</td>
</tr>
</tbody>
</table>
Over the two semesters, scores for each learning goal and objective have been generally consistent. In the graduate programs, there has been some discussion about which objectives should be measured in which course. In addition, there has been concern about the time required to input data into the Sedona Web software for professors who teach many core courses that require input for many objectives. There is also concern about how the team-building goal is being measured. At this time, there are plans to revise some objectives and how they are measured. Most scores are 70 percent or higher which might be considered an informal benchmark.

Table 7: Graduate Learning Goals and Objectives Report – GEMBA (cohort program)

<table>
<thead>
<tr>
<th>Goals and Objectives (reaffirmed November 2007)</th>
<th>Winter 08</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Critical Thinking</strong></td>
<td></td>
</tr>
<tr>
<td>Objective 1 (ETS) – reported in Table 10</td>
<td></td>
</tr>
<tr>
<td>Objective 2 (Business principles)</td>
<td>72.4%</td>
</tr>
<tr>
<td><strong>Communication</strong></td>
<td></td>
</tr>
<tr>
<td>Objective 1 (Written)</td>
<td>75.8%</td>
</tr>
<tr>
<td>Objective 2 (Oral)</td>
<td>73.7%</td>
</tr>
<tr>
<td><strong>Teambuilding</strong></td>
<td></td>
</tr>
<tr>
<td>Objective 1 (Team project)</td>
<td>74.6%</td>
</tr>
<tr>
<td>Objective 3 (Diverse team)</td>
<td>66.7%</td>
</tr>
<tr>
<td><strong>Global Awareness</strong></td>
<td></td>
</tr>
<tr>
<td>Objective 1 (Stakeholders)</td>
<td>94.3%</td>
</tr>
<tr>
<td>Objective 2 (Organizational components)</td>
<td>83.6%</td>
</tr>
<tr>
<td><strong>Ethics and Values</strong></td>
<td></td>
</tr>
<tr>
<td>Objective 1 (Goals)</td>
<td>90.7%</td>
</tr>
<tr>
<td>Objective 2 (Norms)</td>
<td></td>
</tr>
</tbody>
</table>

Table 8: Graduate Learning Goals and Objectives Report – MPD (cohort program)

<table>
<thead>
<tr>
<th>Goals and Objectives (reaffirmed November 2007)</th>
<th>Winter 08</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Critical Thinking</strong></td>
<td></td>
</tr>
<tr>
<td>Objective 2 (Business principles)</td>
<td>76.2%</td>
</tr>
<tr>
<td><strong>Communication</strong></td>
<td></td>
</tr>
<tr>
<td>Objective 1 (Written)</td>
<td>83.5%</td>
</tr>
<tr>
<td>Objective 2 (Oral)</td>
<td>81.5%</td>
</tr>
</tbody>
</table>
Teambuilding
Objective 2 (Team project) 100.0%
Objective 3 (Diverse team) 100.0%

Global Awareness
Objective 1 (Stakeholders) 89.0%
Objective 2 (Organizational components) 94.0%

Values and Ethics
Objective 1 (Goals)
Objective 2 (Norms)

Table 9: Graduate Learning Goals and Objectives Report – BTM

| Goals and Objectives (reaffirmed November 2007) | Winter 08 |
|------------------------------------------------|--|---|
| Critical Thinking | | |
| Objective 2 (Business principles) | 77.8% | |
| Communication | | |
| Objective 1 (Written) | 75.7% | |
| Objective 2 (Oral) | 77.2% | |
| Teambuilding | | |
| Objective 2 (Team project) | 58.3% | |
| Objective 3 (Diverse team) | 100.0% | |
| Global Awareness | | |
| Objective 1 (Stakeholders) | 62.3% | |
| Objective 2 (Organizational components) | 88.5% | |
| Values and Ethics | | |
| Objective 2 (Norms) | 85.5% | |

The Educational Testing Service Major Field Test was adopted for measuring performance in the MBA (including Part-time MBA, Executive MBA, GEMBA and OMBA) program as of Academic Year 2007-2008. This test has been administered during the past year in the capstone policy course (MBA590, GEMBA 590, OMBA 590, EMBA 635). The data are reported by individual program as well as the total of all graduate programs. Below are the performance data for 2007-2008. The ETS Major Field Test is not administered in the MPD or BTM programs. It is expected that specific objectives will be developed in these programs to replace the ETS Major Field Test.

Table 10: MBA ETS Major Field Test Scores by Topic with Overall UDM and National Scores

<table>
<thead>
<tr>
<th>Section</th>
<th>Program</th>
<th>Marketing</th>
<th>Management</th>
<th>Finance</th>
<th>Managerial Accounting</th>
<th>Strategic Integration</th>
<th>Total Mean</th>
<th>Nat’l. Mean</th>
</tr>
</thead>
<tbody>
<tr>
<td>MBA</td>
<td>54</td>
<td>58</td>
<td>45</td>
<td>52</td>
<td>49</td>
<td>249</td>
<td>249.8</td>
<td>249.8</td>
</tr>
<tr>
<td>EMBA</td>
<td>54</td>
<td>53</td>
<td>48</td>
<td>46</td>
<td>49</td>
<td>247</td>
<td>249.8</td>
<td>249.8</td>
</tr>
<tr>
<td>OMBA</td>
<td>55</td>
<td>61</td>
<td>40</td>
<td>48</td>
<td>53</td>
<td>248</td>
<td>249.8</td>
<td>249.8</td>
</tr>
<tr>
<td>GEMBA</td>
<td>32</td>
<td>39</td>
<td>36</td>
<td>34</td>
<td>30</td>
<td>230</td>
<td>249.8</td>
<td>249.8</td>
</tr>
<tr>
<td>All Programs</td>
<td>49</td>
<td>53</td>
<td>42</td>
<td>46</td>
<td>45</td>
<td>244</td>
<td>249.8</td>
<td>249.8</td>
</tr>
</tbody>
</table>
The scores for the ETS Major Field Test confirm that all of our MBA programs, with the exception of the GEMBA program, have very similar scores. These scores demonstrate that the program outcomes for the three domestic delivery systems are very comparable. It was expected that the GEMBA program would have lower scores, since all of the students in this program speak English as a second language. The individual topic or subject scores vary by program but this might be expected, since the prior experience of students in these programs varies.

B. Indirect Assessment

Indirect assessment information is gathered from focus groups of graduating students and interaction with alumni. In focus groups, undergraduate students frequently rate their educational experience in the College of Business Administration as a 10 out of a possible 10 (with one student who graduated in May 2008 rating his experience on a 10 point scale as 11). Our graduate students rate their educational experience as favorable.

Another indirect measure is the Educational Benchmark Incorporated (EBI) survey, by which graduating students are asked to rate their educational experience at the university. We have been using the EBI instrument since 1996. A summary of the 2008 EBI is below.

| Table 11. EBI Analysis of Factors for MBA Graduates: Select 6 Comparison |
|-------------------------------------------------|-------|------|------|----------------|
| Data sorted from highest to lowest difference  | UDM  | Data*| Select 6 Data**| Comparison to Select 6 |
| Mean                            | Std Dev| Weighted Mean | Difference in Means |
| Factor 12: Learning Outcomes: Use and Manage Technology | 5.83  | 1.26 | 4.38 | + 1.45 |
| Factor 10: Course Availability     | 6.16  | 1.06 | 5.22 | + 0.94 |
| Factor 9: Fellow Students          | 5.98  | 1.09 | 5.32 | + 0.66 |
| Factor 11: Learning Outcomes: Effective Communication and Teamwork | 5.95  | 0.84 | 5.30 | + 0.65 |
| Factor 1: Required Courses: Quality of Faculty | 6.07  | 0.74 | 5.49 | + 0.68 |
| Factor 6: Advising                 | 5.68  | 1.01 | 5.12 | + 0.56 |
| Factor 5: Curriculum: Addresses Ethics and Social Responsibility | 6.02  | 0.84 | 5.47 | + 0.55 |
| Factor 14: Learning Outcomes: Critical Thinking and Problem Solving | 6.23  | 0.63 | 5.68 | + 0.55 |
| Factor 4: Breadth                  | 5.93  | 0.88 | 5.41 | + 0.52 |
| Factor 15: Overall Program Effectiveness | 5.53  | 1.15 | 5.05 | + 0.48 |
| Factor 8: Facilities and Computing Resources | 5.77  | 1.01 | 5.47 | + 0.30 |
| Factor 7: Program Office Services  | 5.80  | 0.83 | 5.51 | + 0.29 |
| Factor 13: Learning Outcomes: Effective Management and Leadership Skills | 5.90  | 1.00 | 5.63 | + 0.27 |
| Factor 2: Elective Courses: Quality of Faculty and Instruction | 5.40  | 1.15 | 5.25 | + 0.15 |
| Factor 3: Elective Courses: Satisfaction with Aspects of Courses | 6.09  | 0.94 | 6.04 | + 0.05 |

* N = 48

** Select 6 Schools – Loyola College in Maryland, Creighton University, Loyola Marymount University, Marquette University, St. Joseph’s University, University of Dayton