

Memorandum

To: General Faculty
Date: October 16, 2013
Regarding: Agenda, Faculty Senate Meeting, October 18 at 3:00 p.m. TLC 1-303

The agenda for the October 18, 2013 Faculty Senate meeting will be as follows:

1. Call to order
2. Roll call
3. Approval of minutes for the September 20th meeting ([See Addendum I](#))
4. Committee reports

Committee I: Undergraduate Programs Committee (James Mayer, Chair)

Action Items: ([See Addendum II](#))

Course Proposals:

- A) Richards College of Business
 - 1) Accounting and Finance
 - a) ACCT-4233 Strategic Cost Management
Request: Modify
Action: Approved
 - b) ACCT-4265 Sustainability Accounting and Reporting
Request: Add
Action: Approved

Committee II: Graduate Programs Committee (Elizabeth Kramer, Chair)

Action Items: ([See Addendum III](#))

- A) Richards College of Business
 - 1) Accounting and Finance
 - a) ACCT-5233 Strategic Cost Management
Request: Add
Action: Approved
 - b) ACCT-5265 Sustainability Accounting and Reporting
Request: Add
Action: Approved

Information Items:

A) Program: European Union Studies Post-Baccalaureate Certificate.

Request: Terminate

Rationale: The termination of the European Union Studies Post-Baccalaureate Certificate program was initiated by Mike Hester and Jon Anderson with the approval of Dean N. Jane McCandless based on these three facts:

1. No active UWG students are enrolled in the program;
2. We have no evidence of student demand for the program;
3. There are significant logistical issues associated with UWG's on-going participation in this consortium program.

Committee VI: Strategic Planning Committee (Rob Sanders, Chair)

Information item: QEP update by Jon Anderson

5. New business: report from the September 14, 2013 USG Faculty Council meeting, provided by Jeff Johnson ([See Addendum IV](#))

6. Announcements

7. Adjournment

Addendum I

**University of West Georgia
Faculty Senate Meeting
Draft Minutes**

September 20, 2013

1. Call to order: the meeting convened in room 1-303 of the Technology-enhanced Learning Center and was called to order by Jeff Johnson, Chair at 3:05 p.m.

2. Roll call

Present

Basu-Dutt, Blair, DeFoor, DeSilva, Erben, Faucette, Gant, Geisler, Griffith, Haynes, Hooper, Insenga, Kassis, Keim, Kilpatrick, Kramer, Lloyd, Mayer, Moffeit, Noori, Packard, Penceo, Ponder, Popov, Robinson, Rutledge, Samples, Sanders, Schroer, Skott-Myhre, Stanfield, Steere, Tekippe, Thompson, Velez-Castrillon, Willox, Woodward, Xu

Absent

Banford, Butler, Farmer, Halonen-Rollins, Parrish, Penceo, Riker, Van Valen, Welch, Yeong

3. Approval of the minutes of the July 19th meeting: these were approved on July 26 via electronic vote, but the chair reopened discussion. No additions or corrections were suggested, so the minutes stood as approved

4. Committee reports

Committee I: Undergraduate Programs Committee (James Mayer, Chair)

5. Action Items:

A) College of Education

1) Early Learning and Childhood Education

a) Bachelor of Science in Education with a Major in Early Childhood Education

Request: Modify

Action: Approved

b) ECED 3282 Practicum I

Request: Modify

Action: Approved

c) ECED 4251L Assessment and Correction Clinical

Request: Add

Action: Approved

These three items were taken together as a group. Motion approved unanimously by voice vote.

B) College of Science & Mathematics Program Proposals:

- 1) Interdisciplinary Program
 - a) Bachelor of Science with a Major in Environmental Science
Request: Deactivate
Action: Approved

Motion approved unanimously by voice vote.

- 2) Mathematics
 - a) Bachelor of Science with a Major in Mathematics
Request: Modify
Action: Approved

Motion approved unanimously by voice vote.

C) Richards College of Business Program Proposal:

- 1) Management
 - a) Operations Management Certificate
Request: Add
Action: Approved

Motion approved unanimously by voice vote.

Information Items:

A) XIDS Courses approved by XIDS Subcommittee

1. XIDS-2001
What Do You Really Know About Being a College Student in Transition?
2. XIDS-2100
Arts and Ideas: The Body in French Literature, Art, and Cinema
3. XIDS-2002
What Do You Really Know About: Learning Languages?
4. XIDS-2300
Interdisciplinary Studies in Social Sciences: What Does It Mean to be Free?

B) General Education Subcommittee: Lara Willox elected General Education Subcommittee Chair

Committee II: Graduate Programs Committee (Elizabeth Kramer, Chair)

Action Items:

A) College of Education

- 1) Clinical and Professional Studies (formerly Collaborative Support and Intervention)
 - a) Master of Education with a Major in Speech-Language Pathology

Request: Modify, see attachment
Action: Approved

Motion approved unanimously by voice vote.

b) Master of Education in Professional Counseling, School Counseling
Request: Modify
Action: Approved

c) Master of Education in Professional Counseling, Clinical Mental Health Counseling
Request: Modify
Action: Approved

These two items were taken together as a group. Motion approved unanimously by voice vote.

d) SLPA-6703 Organic Communication Disorders
Request: Delete
Action: Approved

e) SLPA-6709 Practical Phonetics
Request: Delete
Action: Approved

These two items were taken together as a group. Motion approved unanimously by voice vote.

B) College of Social Sciences

1) Criminology

a) CRIM-6333 Victimology
Request: Add
Action: Approved

Motion approved unanimously by voice vote.

b) Graduate Studies
Graduate Policy Revision
Request: Modify,
Action: Approved

Motion approved unanimously by voice vote.

C) Richards College of Business

1) Management

a) MBA Certificate in International Programs
Request: Add
Action: Approved

Motion approved unanimously by voice vote.

- D) School of Nursing
a) NURS-6125 Health Systems Leadership Role of the Clinical Nurse Leader
Request: Add, see attachment
Action: Approved

Motion approved unanimously by voice vote.

Information Items:

- A) College of Education Program Changes:
1) Dean's Office COE
a) Doctor of Education in Professional Counseling and Supervision
Request: Modify, see attachment

2) Clinical and Professional Studies (formerly Collaborative Support and Intervention)
a) Program: Doctor of Education in Professional Counseling and Supervision
Request: Modify

3) Early Learning and Childhood Education
a) Master of Education with a Major in Early Childhood Education
Request: Modify, see attachment
- B) Dr. Elizabeth Kramer was elected to fill the position as Chair of the Graduate Programs Committee for AY 2013/2014.

Committee IV: Academic Policies Committee (Vickie Geisler, Chair)

Action Items:

- A) Request approval to modify the new Limited Course Withdrawal policy. The modifications will allow us to be in compliance with financial aid.

Motion approved unanimously by voice vote.

- B) Request approval of the use of GradesFirst as ~~the~~ a tool for reporting enrollment verification at 60% point in the semester.

If a student receiving federal financial aid withdraws or stops attending before the 60% point of the semester and earns a 0.0 GPA, the university has to return a portion of the aid based on a calculation using their last date of attendance or academic event. Any of the following may constitute an academic event: going to class or lab, taking a test, turning in a paper, going on a field trip, etc. An email will be sent to all faculty at the 60% mark of the semester to verify attendance with a link to GradeFirst. For students who have stopped attending, faculty will need to report the date of the student's last academic event.

The motion was amended by Gant as shown and approved unanimously by voice vote.

4. New business: Recycling initiative (Mark Reeves, Asst. VP of Auxiliary Services)

Mr. Reeves delivered a 15-minute PowerPoint presentation about Auxiliary Services starting a successful recycling program.

The 11 Auxiliary Services dumpsters alone generated 2860 dumpsters of garbage annually, which is about 138 boxcars of trash per year. Unlike other states, Georgia facilities want recycled materials; e.g., Dalton wants plastic bottles to make carpet. Auxiliary Services started their own small program with the vendor Waste Pro in Atlanta, which gave bins. The bins' materials are sent to Fulton Industrial. They separate our containers' contents and give us dollars and metrics regarding the usage. Auxiliary Services was able to eliminate half their dumpsters by recycling instead of discarding about 88 boxcars of garbage. This year they will gain over \$15K. They want to expand the program this year and in FY2014 make \$17K.

One suggestion from the faculty for Mr. Reeves was to have a student contest to paint the containers; another suggested that Hannes Gerhardt, chair of the Sustainability Council, be contacted regarding a website. The assembled faculty praised the program and noted that they would like to see advertising and further communication in various media about the program.

5. No announcements were made.

6. The meeting was adjourned at 4:30 p.m.

Respectfully submitted,

Shelley Rogers,

Executive Secretary of the Faculty Senate and General Faculty

Addendum II

Course Update Request (Add, Delete, Modify)					
Originator					
Accounting and Finance <small>Department</small>	Richards College of Business <small>College</small>	Colley, James R. <small>Originator</small>			
Action					
<input type="radio"/> Add <input checked="" type="radio"/> Modify <input type="radio"/> Delete		Modifications <input checked="" type="checkbox"/> Prerequisites <input checked="" type="checkbox"/> Description <input type="checkbox"/> Title <input type="checkbox"/> Credit <input type="checkbox"/> See Comments <input type="text" value="Senate Information Item"/> (See Procedure)			
Course Details					
ACCT	4233	Strategic Cost Management			
<small>Prefix</small>	<small>Number</small>	<small>Course Title</small>			
Delete Old Description: Construction of budgets, strategic cost management, control and performance evaluation; cost allocation; transfer pricing; asset and project management and planning; operational audits. Emerging topics and ethical issues. Add New Description: The study of contemporary management control tools and business strategy.					
<small>Course Catalog Description</small>					
3.00		3.00	Summer - 2014	Summer	Letter Grade
<small>Lec Hrs</small>	<small>Lab Hrs</small>	<small>Credit Hrs</small>	<small>Effective Term</small>	<small>Frequency</small>	<small>Grading</small>
Prerequisites			Corequisites		
ACCT 3232 or ACC 404 DELETE PREREQUISITE ACC 404					
Rationale					
A graduate level course (ACCT 5233) is being added and combined with this course. The modification to the description increases the range of topics that can be covered in the course. The description provided here matches the description listed for ACCT 5233.					
Planning Info			Comments		
<input checked="" type="radio"/> Library Resources are Adequate <input type="radio"/> Library Resources Need Enhancement Is this a SACS substantive change? <input type="text" value="NO"/> (See Policy) Present or Projected Annual Enrollment: <input type="text" value="25"/>					
College Approvals			Cross Listing Approvals		
<u>James R. Colley [APPROVED 2013-09-07]</u> <small>Chair, Course Department</small>			<u>N/A</u> <small>Chair, Cross Listed Department</small>		
<u>Faye McIntyre [APPROVED 2013-10-05]</u> <small>Dean, RCOB</small>			<u>N/A</u> <small>Associate Dean, Cross Listed College</small>		
Other Approvals			Final Approval		
<u>Hilde Patron [APPROVED 2013-10-04]</u> <small>RCOB Undergraduate Program Committee Chair</small>			<u>Jon Anderson [REQUIRED]</u> <small>Final Approver</small>		
<u>James R. Mayer [APPROVED 2013-10-09]</u> <small>Chair, Undergraduate Academic Programs Committee</small>					

**ACCT 4233 – Strategic Cost Management
Expanded Course Outline
Summer 2014**

Instructor: Dr. Christine Haynes	Classroom: TBD
Phone: (678) 839-4814	Class Time: TBD
Fax: (678) 839-5041	Office Hours: TBD
Office: Adamson Hall 202B	E-mail: chaynes@westga.edu

I. Catalog Description:

The study of contemporary management control tools and business strategy.

II. Required Background and Experience

A. Prerequisites: ACCT 3232

B. Prerequisite Justification: Students will benefit more from this course if they understand basic product costing techniques, are familiar with master and flexible budgets, CVP analysis, and standing costing.

C. General Education (Core) Contributions:

This course uses mathematical methods and critical thinking acquired in Mathematics courses. In addition, the course uses basic accounting knowledge gained in ACCT 2101, ACCT 2102, and ACCT 3232.

III: Reading Materials

Required: Merchant, K. and W. Van der Stede. 2012. *Management Control Systems: Performance Measurement, Evaluation and Incentives*, 3ed. NY: Prentice-Hall.

Required: Custom Case Book

IV: Special and Unique Student Materials

- None

V: Special or Unique University Facilities

- None

**ACCT 4233 – Strategic Cost Management
Expanded Course Outline
Summer 2014**

VI: Expanded Description of the Course and Instructional Methods

A. Expanded Description of the Course

This course explores the contemporary role of the management accountant. Emphasis is placed on the use of managerial accounting tools to control firm operations.

B. Instructional Methods

- Lectures
- Problem solving
- Case Studies
- Exams

VII: Learning Outcomes

- To learn accounting strategies for controlling an organization
- To learn to design a management control system
- To understand the costs and benefits of organizational control
- To understanding situational factors that influence the costs of control

VIII: Methods of Evaluating Outcomes

In Class Problems	
Cases	
Exams	
Total	<u>100%</u>

MISSED TEST: If you must miss a scheduled test, contact me **BEFORE** the test is given. If you do not, you will receive a grade of zero for that particular test.

<u>Grade</u>	<u>Range</u>
A	90% and above
B	80%-89.99%
C	70%-79.99%
D	60%-69.99%
F	Below 60%

**ACCT 4233 – Strategic Cost Management
Expanded Course Outline
Summer 2014**

IX. Other Miscellaneous, But Important Information

A. Honor Code

I take the Honor Code **very seriously**. Anyone caught violating the Honor Code will receive an “F” in the class.

B. Student Rights and Responsibilities

Please carefully review the information at the following link:

http://www.westga.edu/assetsDept/vpaa/Common_Language_for_Course_Syllabi.pdf

The document at this link contains important information pertaining to your rights and responsibilities in this class. Because these statements are updated as federal, state, university, and accreditation standards change, you should review the information each semester.

C. Class Behavior

Disruptive behavior will be handled as stated in the Student Conduct Code 3.00 (Appendix A in the Student Handbook). All cell phones must be turned off during class (do not leave your phone on vibrate). The world has survived for over 2000 years without cell phones, you can live with yours for a few hours each week.

D. my.westga.edu

The policy of the University of West Georgia is that each student is responsible for checking his/her **my.westga.edu** e-mail account on a regular basis.

E. Extra Credit

There is no extra credit in this course beyond that explicitly stated in the course syllabus.

F. Work from Other Courses

Work submitted for credit in other courses will not be accepted for credit in this course.

**ACCT 4233 – Strategic Cost Management
Expanded Course Outline
Summer 2014**

X. Instructor Comments

I will help you in any way possible to succeed in this class. **Please take advantage of my office hours.** Also, I hope you will let me know if I can do anything else to help you (short of giving you the test answers!)

Finally, please remember.....

I do not give grades, you earn them. Paying tuition entitles you to a seat in this class and the opportunity to *learn*, including whatever help I can provide to facilitate the learning process. Paying tuition does not entitle you to “special treatment” or a passing grade! Your final grade is YOUR responsibility!

**ACCT 4233 – Strategic Cost Management
Expanded Course Outline
Summer 2014**

COURSE OUTLINE (Subject to change)

Date	Topic
5/5	Introduction Management and Control Chapter 1
5/6	Management Control Alternatives Chapters 2, 5, 6
5/7	Management Control Alternatives Cases TBD
5/8	Financial Results Control Systems Chapters 7, 8, 9
5/9	Financial Results Control Systems Cases TBD
5/12	Midterm Exam
5/13	Performance Measurement Issues Chapters 10, 11, 12
5/14	Performance Measurement Cases TBD
5/15	Management Control Analysis Chapters 13, 14, 15, 16
5/16	Management Control Analysis Cases TBD
5/19	Research Paper Presentations/ Papers Due
5/20	Final Exam

Course Update Request (Add, Delete, Modify)					
Originator					
Accounting and Finance <small>Department</small>	Richards College of Business <small>College</small>	Colley, James R. <small>Originator</small>			
Action					
<input checked="" type="radio"/> Add <input type="radio"/> Modify <input type="radio"/> Delete		Modifications			
<input type="checkbox"/> Prerequisites		<input type="checkbox"/> Description		<input type="checkbox"/> Title	
<input type="checkbox"/> Credit		<input type="checkbox"/> See Comments		Senate Information Item ▼ (See Procedure)	
Course Details					
ACCT	4265	Sustainability Accounting and Reporting			
<small>Prefix</small>	<small>Number</small>	<small>Course Title</small>			
An examination of the tripartite or triple bottom line reporting framework that highlights the economic, environmental, and social performance of an organization. Emphasis is placed on how sustainability creates shareholder value and on how sustainable performance helps investors, creditors, and other users distinguish between companies operating efficiently and those which are not.					
<small>Course Catalog Description</small>					
3		3	Summer - 2014	Summer	Letter Grade
<small>Lec Hrs</small>	<small>Lab Hrs</small>	<small>Credit Hrs</small>	<small>Effective Term</small>	<small>Frequency</small>	<small>Grading</small>
Prerequisites			Corequisites		
ACCT 2101 and ACCT 2102					
Rationale					
A broad base of students will be attracted to the course. At the undergraduate level, The Richards College of Business has started a new program in Sustainability. The programs directors have requested a Sustainability Accounting course. It will also appeal to working accountants needing more upper division courses for the CPA.					
Planning Info			Comments		
<input checked="" type="radio"/> Library Resources are Adequate					
<input type="radio"/> Library Resources Need Enhancement					
Is this a SACS substantive change? NO ▼ (See Policy)					
Present or Projected Annual Enrollment: 25					
College Approvals			Cross Listing Approvals		
James R. Colley [APPROVED 2013-09-07]			N/A		
<small>Chair, Course Department</small>			<small>Chair, Cross Listed Department</small>		
Faye McIntyre [APPROVED 2013-10-06]			N/A		
<small>Dean, RCOB</small>			<small>Associate Dean, Cross Listed College</small>		
Other Approvals			Final Approval		
Hilde Patron [APPROVED 2013-10-04]			Jon Anderson [REQUIRED]		
<small>RCOB Undergraduate Program Committee Chair</small>			<small>Final Approver</small>		
James R. Mayer [APPROVED 2013-10-09]					
<small>Chair, Undergraduate Academic Programs Committee</small>					

ACCT 4265
SUSTAINABILITY ACCOUNTING AND REPORTING
Course Outline
Summer 2014

Instructor: Sharon Seay, PhD	Classroom:
Office: 213 A Adamson Hall	Class Time:
Phone: 678-839-4819	Office Hours:
Fax: 678-839-5040	
Email: sseay@westga.edu	

The policy of the University of West Georgia is that each student is responsible for checking his/her my.westga.edu e-mail account on a regular basis. When your mailbox is full, you will not receive important updates and information.

I. Catalog Description:

An examination of the tripartite or triple bottom line reporting framework that highlights the economic, environmental, and social performance of an organization. Emphasis is placed on how sustainability creates shareholder value and on how sustainable performance helps investors, creditors, and other users distinguish between companies operating efficiently and those which are not.

II. Required Background or Experience:

- A. Prerequisites: ACCT 2101 and ACCT 2102.
- B. Prerequisite Justification: A general knowledge of the underlying theory and application of financial and managerial accounting concepts is required. These topics are taught in ACCT 2101 and ACCT 2102.
- C. General Education (Core) Contribution:
This course uses the writing skills developed in English, the oral skills developed in Speech, and the critical thinking and analysis abilities developed in Mathematics. The knowledge gained in the Core Area IV course of CISM 2201 (spreadsheets and word processing) is also used.

III. Expected Outcomes:

- A. Understand the current sustainability reporting environment.
- B. Explain the recognition, measurement, and disclosure concepts underlying contemporary sustainability reporting.
- C. Critically assess current developments and approaches to social and environmental reporting, practice, theory, and regulation.
- D. Understand and apply the accounting principles of lean accounting and

- environmental accounting.
- E. Have a working knowledge of ethical, political, and legal considerations that affect business decisions in the areas of corporate governance, social responsibility, and sustainability.
 - F. Understand the framework for sustainability (triple bottom line) reporting, including how to utilize and analyze the reports.

IV. Text – Required the first week of class

Green to Gold – How Smart Companies Use Environmental Strategy to Innovate, Create Value, and Build a Competitive Advantage, Esty and Winston; Yale University Press, 2nd edition, 2012.
Sustainability Accounting and Accountability, Unerman, Bebbington, and O’Dwyer; Routledge, Taylor, and Francis.

V. Special or Unique Student Materials:

Cases and readings to be downloaded from UWG’s CourseDen (D2L).

VI. Expanded Description of the Course and Instructional Methods:

A. Expanded Description of the Course:

The course examines the sustainable business model, the related reporting initiatives, the metrics used to measure performance, and how sustainability creates shareholder value. The course provides an introduction to and analysis of corporate social reporting, and responsibility. The course will examine the theory and practice of social and environmental reporting, and look at the practical and political constraints on the development of substantive social and environmental reporting. It will also explore different ways in which the discharge of social accountability might be achieved and assess some of the current developments and applications of that reporting.

A. Instructional Methods:

a. Lecture and Problem-Solving:

Theories of corporate social responsibility and lean accounting are examined and their relationships to valuation theories of economics and accounting are illustrated.

b. Case Research:

Sustainability reporting has emerged as a new reporting paradigm. A case project leads students to an examination of the use of various metrics in the analysis and measurement of sustainable business performance and how it adds value to the business.

c. Lecture:

The course will encompass an examination of the *State of Green Business 2013 Corporate Report*, which examines the sustainability reports of over

1600 publicly traded companies. The sustainability initiatives contained within these reports will be analyzed.

VII. Methods of Evaluating Outcomes:

A. Evaluation Tools:

Exams (3 @ 100 points each)	300 points
Readings (10 @ 10 points each)	100 points
Case Analysis Projects (5 @ 20 points each)	<u>100 points</u>
Total Attainable Points	500 points

Work submitted for credit in other courses will not be accepted for credit in this course.

B. Learning Domains:

- a. Cognitive: Knowledge, comprehension, application, analysis, synthesis, evaluation.
- b. Affective: Receiving, responding, valuing, organization, characterization.
- c. Psychomotor: Set, complex overt response, adaptation, and origination.

VIII. Policies:

A. Academic Integrity

Students at West Georgia assume responsibility for upholding the Honor Code as stated in the Student Handbook.

B. American Disabilities Act

It is the policy of UWG to accommodate students with disabilities.

C. Attendance

Attendance is essential to success in this course. There is a considerable quantity of subject material to be covered in class. Roll is taken at the beginning of class. If you come in late, it is your responsibility to make sure you are counted present.

D. Assignments

Late assignments will **not** be accepted. All assignments should be completed on the computer.

E. Classroom Behavior

Cell phones must be turned off and text messaging is not allowed during class.

F. Exams

Missing an exam for any reason requires the student to take a comprehensive final, which counts 200 points---100points for the missed exam and 100 points for the final exam. Therefore, no make-up exams will be given. If you know in advance that you cannot attend class on an exam date, you may make arrangements to take the exam early. Students who do not miss an exam during the semester cannot

exempt the final. No more than one exam can be missed during the semester; any additional missed exams will receive a grade of zero.

- G. **RIGHTS AND RESPONSIBILITIES:** The document at this link contains important information pertaining to your rights and responsibilities in this class. Please carefully review the information at the following link:

http://www.westga.edu/assetsDept/vpaa/Common_Language_for_Course_Syllabi.pdf

- H. **Credit Hour Policy (3 credit hours):** Students in this class will spend 150 minutes per week with faculty instruction. Generally, students can expect to spend about 450 minutes of class work outside of the classroom each week. This out-of-class work may include, but is not limited to, readings, assignments, projects, group work, research, and test preparation. The amount of out-of-class time required for a given outcome will vary by student.

XIV. Tentative Class Schedule and Assignments

Week 1:

Overview and History of Sustainability Accounting and Reporting ---

Ch. 1 *Sustainability Accounting and Accountability (SAA)*;

Ch. 7-8 (SAA) Motivations for Corporate Reporting; Full Impact Accounting and Organizational Change

Ch. 1-3 *Green to Gold (G2G)*

Readings(UWG CourseDen):

“Strategy & Society: The Link between Competitive Advantage and Corporate Social Responsibility,” Porter & Kramer.

“Toward a Descriptive Stakeholder Theory: An Organizational Life Cycle Approach,” Jawahar & McLaughlin.

“Sources of Corporate Environmental Performance,” Thornton, Kagan, & Neil.

Case Project I

Exam I

Week 2:

Sustainability Reporting Frameworks & Global Reporting Initiatives ---

Ch. 3 & 4 (SAA)

Comparison of Sustainability Reporting vs. Traditional Financial Reporting

Ch. 4-6 (G2G)

Case Project II

Readings:

“The Problem of Social Cost,” Coase.

“Living with the Land Ethic,” Leopold.

“Guidelines for Social Return on Investment,” Lingane & Olsen.

“Competitive Advantage on a Warming Planet,” Lash & Wellington.

Exam II

Week 3:

External Stakeholders and Their Role in Sustainability Accounting ---

Ch. 6 (SAA)

Sustainability in the Public Sector ---

Ch. 13-15 (SAA)

Ch. 7-9 (G2G)

Case Project III

Readings:

“Green and Competitive: Ending the Stalemate,” Porter & Van der Linde.

“The Triple Bottom Line: How Today’s Best-Run Companies Are Achieving Economic, Social, and Environmental Success --- and How You Can Too,” Jossey-Bass.

“Capitalism at the Crossroads: The Unlimited Business Opportunities in Solving the World’s Most Difficult Problems,” Hart.

Exam III

Week 4:

Sustainability --- Socially and Ethically Responsible Investing

Ch. 14 (*SAA*)

Business Planning from a Triple Bottom Line Perspective

Ch. 10-12 (*G2G*)

Global Perspectives of Sustainability

Social Impacts on Sustainability

Case Project IV & V

Readings:

“Serving the World’s Poor, Profitably,” Prahalad & Hammond.

“Beyond Greening: Strategies for a Sustainable World,” Hart.

Addendum III

Course Update Request (Add, Delete, Modify)						
Originator						
Accounting and Finance <small>Department</small>	Richards College of Business <small>College</small>	Colley, James R. <small>Originator</small>				
Action						
<input checked="" type="radio"/> Add <input type="radio"/> Modify <input type="radio"/> Delete		Modifications				
<input type="checkbox"/> Prerequisites		<input type="checkbox"/> Description		<input type="checkbox"/> Title		<input type="checkbox"/> Credit
<input type="checkbox"/> See Comments		Senate Information Item		(See Procedure)		
Course Details						
ACCT	5233	Strategic Cost Management				
<small>Prefix</small>	<small>Number</small>	<small>Course Title</small>				
The study of contemporary management control tools and business strategy.						
Course Catalog Description						
3		3	Summer - 2014	Summer	Letter Grade	
<small>Lec Hrs</small>	<small>Lab Hrs</small>	<small>Credit Hrs</small>	<small>Effective Term</small>	<small>Frequency</small>	<small>Grading</small>	
Prerequisites			Corequisites			
ACCT 3232 or ACCT 6232						
Rationale						
This course is relevant to both undergraduate and graduate business majors. At the undergraduate level, it is essential for students planning to enter industry upon completion of their degree to understand more than just the financial side of management accounting. MBA students planning to or currently working in industry will become familiar with the advanced accounting methodologies used to operate a business. The course will enhance the MPAcc student experience by allowing students to start taking program electives.						
Planning Info			Comments			
<input checked="" type="radio"/> Library Resources are Adequate						
<input type="radio"/> Library Resources Need Enhancement						
Is this a SACS substantive change? NO <small>(See Policy)</small>						
Present or Projected Annual Enrollment: 26						
College Approvals			Cross Listing Approvals			
James R. Colley [APPROVED 2013-09-07] <small>Chair, Course Department</small>			N/A <small>Chair, Cross Listed Department</small>			
Faye McIntyre [APPROVED 2013-09-10] <small>Dean, RCOB</small>			N/A <small>Associate Dean, Cross Listed College</small>			
Other Approvals			Final Approval			
Sunil Hazari [APPROVED 2013-09-10] <small>RCOB Graduate Program Committee Chair</small>			Jon Anderson [REQUIRED] <small>Final Approver</small>			
Elizabeth Kramer [APPROVED 2013-10-16] <small>Chair, Graduate Programs Committee</small>						

**ACCT 5233 – Strategic Cost Management
Expanded Course Outline
Summer 2014**

Instructor: Dr. Christine Haynes	Classroom: TBD
Phone: (678) 839-4814	Class Time: TBD
Fax: (678) 839-5041	Office Hours: TBD
Office: Adamson Hall 202B	E-mail: chaynes@westga.edu

I. Catalog Description:

The study of contemporary management control tools and business strategy.

II. Required Background and Experience

A. Prerequisites: ACCT 3232 or ACCT 6232

B. Prerequisite Justification: Students will benefit more from this course if they understand basic product costing techniques, are familiar with master and flexible budgets, CVP analysis, and standing costing.

C. General Education (Core) Contributions:

This course uses mathematical methods and critical thinking acquired in Mathematics courses. In addition, the course uses basic accounting knowledge gained in ACCT 2101, ACCT 2102, and ACCT 3232 or 6232.

III: Reading Materials

Required: Merchant, K. and W. Van der Stede. 2012. *Management Control Systems: Performance Measurement, Evaluation and Incentives*, 3ed. NY: Prentice-Hall.

Required: Custom Case Book

IV: Special and Unique Student Materials

- None

V: Special or Unique University Facilities

- None

**ACCT 5233 – Strategic Cost Management
Expanded Course Outline
Summer 2014**

VI: Expanded Description of the Course and Instructional Methods

A. Expanded Description of the Course

This course explores the contemporary role of the management accountant. Emphasis is placed on the use of managerial accounting tools to control firm operations.

B. Instructional Methods

- Lectures
- Problem solving
- Case Studies
- Exams

VII: Learning Outcomes

- To learn accounting strategies for controlling an organization
- To learn to design a management control system
- To understand the costs and benefits of organizational control
- To understanding situational factors that influence the costs of control

VIII: Methods of Evaluating Outcomes

In Class Problems	10%
Cases	30%
Research Paper	20%
Exams	40%
Total	100%

MISSED TEST: If you must miss a scheduled test, contact me **BEFORE** the test is given. If you do not, you will receive a grade of zero for that particular test.

<u>Grade</u>	<u>Range</u>
A	90% and above
B	80%-89.99%
C	70%-79.99%
D	60%-69.99%
F	Below 60%

**ACCT 5233 – Strategic Cost Management
Expanded Course Outline
Summer 2014**

IX. Other Miscellaneous, But Important Information

A. Honor Code

I take the Honor Code *very seriously*. Anyone caught violating the Honor Code will receive an “F” in the class.

B. Student Rights and Responsibilities

Please carefully review the information at the following link:

[http://www.westga.edu/assetsDept/vpaa/Common Language for Course Syllabi.pdf](http://www.westga.edu/assetsDept/vpaa/Common%20Language%20for%20Course%20Syllabi.pdf)

The document at this link contains important information pertaining to your rights and responsibilities in this class. Because these statements are updated as federal, state, university, and accreditation standards change, you should review the information each semester.

C. Class Behavior

Disruptive behavior will be handled as stated in the Student Conduct Code 3.00 (Appendix A in the Student Handbook). All cell phones must be turned off during class (do not leave your phone on vibrate). The world has survived for over 2000 years without cell phones, you can live with yours for a few hours each week.

D. my.westga.edu

The policy of the University of West Georgia is that each student is responsible for checking his/her **my.westga.edu** e-mail account on a regular basis.

E. Extra Credit

There is no extra credit in this course beyond that explicitly stated in the course syllabus.

F. Work from Other Courses

Work submitted for credit in other courses will not be accepted for credit in this course.

**ACCT 5233 – Strategic Cost Management
Expanded Course Outline
Summer 2014**

X. Instructor Comments

I will help you in any way possible to succeed in this class. **Please take advantage of my office hours.** Also, I hope you will let me know if I can do anything else to help you (short of giving you the test answers!)

Finally, please remember.....

I do not give grades, you earn them. Paying tuition entitles you to a seat in this class and the opportunity to **learn**, including whatever help I can provide to facilitate the learning process. Paying tuition ***does not*** entitle you to “special treatment” or a passing grade! Your final grade is YOUR responsibility!

**ACCT 5233 – Strategic Cost Management
Expanded Course Outline
Summer 2014**

COURSE OUTLINE (Subject to change)

Date	Topic
5/5	Introduction Management and Control Chapter 1
5/6	Management Control Alternatives Chapters 2, 5, 6
5/7	Management Control Alternatives Cases TBD
5/8	Financial Results Control Systems Chapters 7, 8, 9
5/9	Financial Results Control Systems Cases TBD
5/12	Midterm Exam
5/13	Performance Measurement Issues Chapters 10, 11, 12
5/14	Performance Measurement Cases TBD
5/15	Management Control Analysis Chapters 13, 14, 15, 16
5/16	Management Control Analysis Cases TBD
5/19	Research Paper Presentations/ Papers Due
5/20	Final Exam

Course Update Request (Add, Delete, Modify)						
Originator						
Accounting and Finance <small>Department</small>	Richards College of Business <small>College</small>	Coiley, James R. <small>Originator</small>				
Action						
<input checked="" type="radio"/> Add <input type="radio"/> Modify <input type="radio"/> Delete		Modifications				
<input type="checkbox"/> Prerequisites		<input type="checkbox"/> Description		<input type="checkbox"/> Title		<input type="checkbox"/> Credit
<input type="checkbox"/> See Comments		Senate Information Item		(See Procedure)		
Course Details						
ACCT	5265	Sustainability Accounting and Reporting				
<small>Prefix</small>	<small>Number</small>	<small>Course Title</small>				
An examination of the tripartite or triple bottom line reporting framework that highlights the economic, environmental, and social performance of an organization. Emphasis is placed on how sustainability creates shareholder value and on how sustainable performance helps investors, creditors, and other users distinguish between companies operating efficiently and those which are not.						
<small>Course Catalog Description</small>						
3		3	Summer - 2014	Summer	Letter Grade	
<small>Lec Hrs</small>	<small>Lab Hrs</small>	<small>Credit Hrs</small>	<small>Effective Term</small>	<small>Frequency</small>	<small>Grading</small>	
Prerequisites				Corequisites		
ACCT 2101 and ACCT 2102						
Rationale						
A broad base of students will be attracted to the course. At the undergraduate level, the Richards College of Business has started a new program in Sustainability. The program directors have requested that an Accounting for Sustainability course be offered. It is also a current topic of interest to MPAcc and MBA students. It will also provide an additional course for working accountants needing more upper division courses for the CPA.						
Planning info				Comments		
<input checked="" type="radio"/> Library Resources are Adequate						
<input type="radio"/> Library Resources Need Enhancement						
is this a SACS substantive change? NO <input type="button" value="v"/> (See Policy)						
Present or Projected Annual Enrollment: 25						
College Approvals				Gross Listing Approvals		
James R. Coiley [APPROVED 2013-09-07] <hr/> <small>Chair, Course Department</small>				N/A <hr/> <small>Chair, Cross Listed Department</small>		
Faye McIntyre [APPROVED 2013-09-10] <hr/> <small>Dean, RCOB</small>				N/A <hr/> <small>Associate Dean, Cross Listed College</small>		
Other Approvals				Final Approval		
Sunil Hazari [APPROVED 2013-09-10] <hr/> <small>RCOB Graduate Program Committee Chair</small>				Jon Anderson [REQUIRED] <hr/> <small>Final Approver</small>		
Elizabeth Kramer [APPROVED 2013-10-15] <hr/> <small>Chair, Graduate Programs Committee</small>						

ACCT 5265
SUSTAINABILITY ACCOUNTING AND REPORTING
Course Outline
Summer 2014

Instructor: Sharon Seay, PhD	Classroom:
Office: 213 A Adamson Hall	Class Time:
Phone: 678-839-4819	Office Hours:
Fax: 678-839-5040	
Email: sseay@westga.edu	

The policy of the University of West Georgia is that each student is responsible for checking his/her my.westga.edu e-mail account on a regular basis. When your mailbox is full, you will not receive important updates and information.

I. Catalog Description:

An examination of the tripartite or triple bottom line reporting framework that highlights the economic, environmental, and social performance of an organization. Emphasis is placed on how sustainability creates shareholder value and on how sustainable performance helps investors, creditors, and other users distinguish between companies operating efficiently and those which are not.

II. Required Background or Experience:

- A. Prerequisites: ACCT 2101 and ACCT 2102.
- B. Prerequisite Justification: A general knowledge of the underlying theory and application of financial and managerial accounting concepts is required. These topics are taught in ACCT 2101 and ACCT 2102.
- C. General Education (Core) Contribution:
This course uses the writing skills developed in English, the oral skills developed in Speech, and the critical thinking and analysis abilities developed in Mathematics. The knowledge gained in the Core Area IV course of CISM 2201 (spreadsheets and word processing) is also used.

III. Expected Outcomes:

- A. Understand the current sustainability reporting environment.
- B. Explain the recognition, measurement, and disclosure concepts underlying contemporary sustainability reporting.
- C. Critically assess current developments and approaches to social and environmental reporting, practice, theory, and regulation.
- D. Understand and apply the accounting principles of lean accounting and

environmental accounting.

- E. Have a working knowledge of ethical, political, and legal considerations that affect business decisions in the areas of corporate governance, social responsibility, and sustainability.
- F. Understand the framework for sustainability (triple bottom line) reporting, including how to utilize and analyze the reports.

IV. Text – Required the first week of class

Green to Gold – How Smart Companies Use Environmental Strategy to Innovate, Create Value, and Build a Competitive Advantage, Esty and Winston; Yale University Press, 2nd edition, 2012.

Sustainability Accounting and Accountability, Unerman, Bebbington, and O’Dwyer; Routledge, Taylor, and Francis.

V. Special or Unique Student Materials:

Cases and readings to be downloaded from UWG’s CourseDen (D2L).

VI. Expanded Description of the Course and Instructional Methods:

A. Expanded Description of the Course:

The course examines the sustainable business model, the related reporting initiatives, the metrics used to measure performance, and how sustainability creates shareholder value. The course provides an introduction to and analysis of corporate social reporting, and responsibility. The course will examine the theory and practice of social and environmental reporting, and look at the practical and political constraints on the development of substantive social and environmental reporting. It will also explore different ways in which the discharge of social accountability might be achieved and assess some of the current developments and applications of that reporting.

A. Instructional Methods:

a. Lecture and Problem-Solving:

Theories of corporate social responsibility and lean accounting are examined and their relationships to valuation theories of economics and accounting are illustrated.

b. Case Research:

Sustainability reporting has emerged as a new reporting paradigm. A research paper and case projects lead students to an examination of the use of various metrics in the analysis and measurement of sustainable business performance and how it adds value to the business.

c. Lecture:

The course will encompass an examination of the *State of Green Business 2013 Corporate Report*, which examines the sustainability reports of over

1600 publicly traded companies. The sustainability initiatives contained within these reports will be analyzed.

VII. Methods of Evaluating Outcomes:

A. Evaluation Tools:

Exams (3 @ 100 points each)	300 points
Readings (10 @ 10 points each)	100 points
Case Analysis Projects (5 @ 20 points each)	100 points
Research Paper	<u>100 points</u>
Total Attainable Points	600 points

Work submitted for credit in other courses will not be accepted for credit in this course.

B. Learning Domains:

- a. Cognitive: Knowledge, comprehension, application, analysis, synthesis, evaluation.
- b. Affective: Receiving, responding, valuing, organization, characterization.
- c. Psychomotor: Set, complex overt response, adaptation, and origination.

VIII. Policies:

A. Academic Integrity

Students at West Georgia assume responsibility for upholding the Honor Code as stated in the Student Handbook.

B. American Disabilities Act

It is the policy of UWG to accommodate students with disabilities.

C. Attendance

Attendance is essential to success in this course. There is a considerable quantity of subject material to be covered in class. Roll is taken at the beginning of class. If you come in late, it is your responsibility to make sure you are counted present.

D. Assignments

Late assignments will **not** be accepted. All assignments should be completed on the computer.

E. Classroom Behavior

Cell phones must be turned off and text messaging is not allowed during class.

F. Exams

Missing an exam for any reason requires the student to take a comprehensive final, which counts 200 points---100points for the missed exam and 100 points for the

final exam. Therefore, no make-up exams will be given. If you know in advance that you cannot attend class on an exam date, you may make arrangements to take the exam early. Students who do not miss an exam during the semester cannot exempt the final. No more than one exam can be missed during the semester; any additional missed exams will receive a grade of zero.

- G. **RIGHTS AND RESPONSIBILITIES:** The document at this link contains important information pertaining to your rights and responsibilities in this class. Please carefully review the information at the following link:

http://www.westga.edu/assetsDept/vpaa/Common_Language_for_Course_Syllabi.pdf

- H. **Credit Hour Policy (3 credit hours):** Students in this class will spend 150 minutes per week with faculty instruction. Generally, students can expect to spend about 450 minutes of class work outside of the classroom each week. This out-of-class work may include, but is not limited to, readings, assignments, projects, group work, research, and test preparation. The amount of out-of-class time required for a given outcome will vary by student.

XIV. Tentative Class Schedule and Assignments

Week 1:

Overview and History of Sustainability Accounting and Reporting ---

Ch. 1 *Sustainability Accounting and Accountability (SAA)*;

Ch. 7-8 (SAA) Motivations for Corporate Reporting; Full Impact Accounting and Organizational Change

Ch. 1-3 *Green to Gold (G2G)*

Readings(UWG CourseDen):

“Strategy & Society: The Link between Competitive Advantage and Corporate Social Responsibility,” Porter & Kramer.

“Toward a Descriptive Stakeholder Theory: An Organizational Life Cycle Approach,” Jawahar & McLaughlin.

“Sources of Corporate Environmental Performance,” Thornton, Kagan, & Neil.

Case Project I

Exam I

Week 2:

Sustainability Reporting Frameworks & Global Reporting Initiatives ---

Ch. 3 & 4 (SAA)

Comparison of Sustainability Reporting vs. Traditional Financial Reporting

Ch. 4-6 (G2G)

Case Project II

Readings:

“The Problem of Social Cost,” Coase.

“Living with the Land Ethic,” Leopold.

“Guidelines for Social Return on Investment,” Lingane & Olsen.

“Competitive Advantage on a Warming Planet,” Lash & Wellington.

Exam II

Week 3:

External Stakeholders and Their Role in Sustainability Accounting ---

Ch. 6 (SAA)

Sustainability in the Public Sector ---

Ch. 13-15 (SAA)

Ch. 7-9 (G2G)

Case Project III

Readings:

“Green and Competitive: Ending the Stalemate,” Porter & Van der Linde.

“The Triple Bottom Line: How Today’s Best-Run Companies Are Achieving Economic, Social, and Environmental Success --- and How You Can Too,” Jossey-Bass.

“Capitalism at the Crossroads: The Unlimited Business Opportunities in Solving the World’s Most Difficult Problems,” Hart.

Exam III

Week 4:

Sustainability --- Socially and Ethically Responsible Investing

Ch. 14 (*SAA*)

Business Planning from a Triple Bottom Line Perspective

Ch. 10-12 (*G2G*)

Global Perspectives of Sustainability

Social Impacts on Sustainability

Case Project IV & V

Readings:

“Serving the World’s Poor, Profitably,” Prahalad & Hammond.

“Beyond Greening: Strategies for a Sustainable World,” Hart.

Research Paper Due

Addendum IV

USGFC Meeting Minutes – September 14th, 2013

- I. Meeting was called to order by Doug Moodie at 10:02 am.
- II. Introductions – all present introduced themselves and indicated which institution they represent. Douglas Moodie (Kennesaw State University) introduced Humayun Zafar (Kennesaw State University) as the makeshift meeting minutes recorder. Timothy Brown (Georgia Perimeter College) talked about use of an electronic forum for maintain institutional memory.
- III. Dr. Richard Carvajal, President of Bainbridge State College thanked the USGFC for their work, who in turn was thanked by the USGFC for being allowed to use the facilities without being charged.
- IV. Douglas Moodie talked about the use of USGFC for a lot more than what has been the case in the past. Douglas Moodie mentioned how Dr. Davis told him that the USGFC needs to push down information to faculty, since at times President's have not done so. New elected positions would need to be created. We would need to have an official vote once new positions are set, and by-laws would need to be modified. A recommendation about creation of sub-committees to address this issue was made.
- V. Skype call with Dr. Houston Davis – Executive Vice Chancellor for the USG at 10:20 am
 - A. Dr. Davis presented the topic areas that were a part of the agenda:

1. Online Teaching Issues – Dr. Davis stressed on the importance of quality control for MOOCs. He stated that focus should not necessarily be on what MOOCs are but what they need to be. There are numerous issues: ID management (not just knowing who a participant is, but where he/she is), and difficulty in assessing learning objectives. Dr. Davis stated that he shares the same concerns that faculty does. He mentioned D2L's latest announcement about MOOC like tools in an appropriate setting. D2L's current contract with the USG does not allow for enrolment of out of state students in a MOOC. Dr. Davis stated that D2L is going to be approached about this issue. William Griffiths IV (Southern Polytechnic State University) asked why we could not use credit by exams (e.g. challenge exams). Dr. Davis replied that a group will be formed to look at various MOOC models. There is not just an academic component but also a fiscal one. Therefore, the group will include an even split of administrators and academics. Dr. Davis also talked about formation of a consortium that will look into addressing all of these issues. The consortium will include mostly academics. A MOOC forum will also be set up, and it will include 2-3 representatives from each institution.

Dr. Davis then addressed the conversation at Kennesaw State University about certifying instructors without having to go through QM course certification. Dr. Davis stated that this issue is better left for the institutions to resolve. He would like to focus on broader conversations

about online learning, hybrid courses etc.

2. Consolidated Institutions – Dr. Davis stated that he cannot say that future consolidations will or will not happen. A lot of lessons have been learned from the previous consolidation. Looking at the books, administrative savings have occurred. This has resulted in some FTE issues being resolved. He mentioned that it is not about saving money for saving money sake. Funds that were saved were left for institutions and were not given back to the State. Other lessons learned include: importance of addressing system and department level differences between two institutions before and after consolidation. Good housekeeping for SACS was the right thing to do. Future consolidations will include transitional executives. Future consolidations will also address potential P&T issues. Dr. Davis stated that people should not feel that the rules were changed on them. Mark Spraker (University of North Georgia), Jean Pawl (Georgia Regents University), and Kirby Swenson (Middle Georgia State College) expressed concerns that people at their respective institutions were not grandfathered in. Dr. Davis asked them (and everyone) to send him specific information (at Houston.davis@usg.edu) and he will look into it.

Carl Wege (CCG) asked about Domestic Partner benefits (not part of the agenda). Dr. Davis said that we follow State law. Active conversations are going on about this issue. The Board is trying to work within the space that is available to see what options are available.

3. System versus Institution Goals – Dr. Davis said that this issue came about when State Colleges started shedding Associate degrees, and moving toward Bachelor degrees. Some have even started offering Masters degrees. He stated that institutional aspirations are not going to be discouraged, but there is a firm commitment to access (such as costs to students). The Board is going to put procedures in the handbook to provide institutions wanting to move up a tier a series of steps to follow. Moving up a tier involves a complex assortment of not just degrees and/or programs but also facilities, funding etc. Brian Schwartz (Columbus State University) asked if new funding formulas would be implemented. Dr. Davis said that that will happen, and the new formulas will not be based purely on enrolment. They will focus on programs, retention and graduation rates, and fund raising (if applicable). State Colleges need to be awarded for successful transfers, which is currently not the case. Basically the different tiers will have varying reward structures.

4. Salary compression – Dr. Davis stated that a 1% increase for all state of Georgia employees would cost \$140 million. Healthcare costs are projected to be 120% of where they were a few years ago. This will rise dramatically. Institutions have addressed some equity issues. USG is being proactive about rising healthcare costs by looking at various providers. Dr. Davis also mentioned that there may be a need to think creatively about workload issues. High course loads such as 5/5 and 7/7 (with overloads) are not a recipe for quality, and are a problem.

5. State Funding - Dr. Davis stated that it would be a good thing if the USGFC presented an annual report. This would result in a constant channel of communication. Dr. Davis also

stated that he was surprised that after joining the USG that seven years ago the state/tuition funding rates were 75%/25%. Right now it is about 50%/50%. We are not going back to 75%/25%. 60%/40% maybe possible but that is not a guarantee. They also need to look at the percentage that contributes toward administrative costs.

6. Status of Past USGFC resolutions (including 10 month to 12 month pay issue) – Dr. Davis said that he will look into this.

7. Financial Help for USGFC from USG – Dr. Davis stated that future meetings will be supported by the USG (\$500 for each meeting in Fall and Spring to cover lunch costs). VPAAAs will be contacted to ensure that there is support for mileage and accommodations.

8. Quality assurance of teaching – A question was raised about the best way to evaluate learning. Dr. Davis proposed that there should be a summit around the topic. He referred to a link with the Complete College Georgia (CCG) initiative, which may lend itself to conversations about evaluation of teaching. The Faculty Advisory Council (FAC) needs to provide leadership on this issue.

B. Dr. Davis then opened up the floor for questions from the group

Question 1 – Is ADP going away?

Answer – Other tools are being looked at. This does not mean that ADP is going away.

Question 2 – Are there any updates on the gun debate?

Answer – Existing State law has the support of the Board. The Board would like to focus on appropriations that contribute toward salary raises instead of focusing on this issue unnecessarily. However, they are willing to do so if needed.

Question 3 – Will the upcoming D2L upgrade include the analytics package?

Answer – They are currently negotiating price. Some institutions are willing to pay themselves. A comment about poor system level support was raised. Dr. Davis said that anyone with specific issues about this should contact him directly via email.

Question 4 – Are programs with single digit enrolments in danger of being shut down?

Answer – They are taking a good hard look across all institutions that have programs with low enrolments. However, a single digit enrolment itself does not mean an immediate shutting down of the program. That is where the conversation starts. There is also a focus on ensuring that low producing programs at an institution do not result in other programs being approved at that institution.

- VI. Meeting minutes from April 20th, 2013 meeting were presented for approval – meeting minutes were unanimously approved (moved by Humayun Zafar and seconded by Jean Pawl)
- VII. Break-out groups for lunch discussion – There were four break-out groups for lunch:
 - Group 1 – discussion of expansion of USGFC – executive committee/officers, by-laws/tiers, and annual report.

The meeting voted on and passed resolution that the officers of USCFG be increase to include past chair, secretary, and webmaster.

Group 2 – discussion about declining summer enrollments.

Group 3 – discussion about evaluation of teaching.

Group-4 – discussion about consolidations

VIII. Resolution

a. Resolution related to summer enrolment:

1. The USGFC asks the system office to encourage individual campuses to research the issue of declining summer enrolment and propose solutions with the goal of increasing RPGs, overall summer revenue, and facility utilization by improving access to part-time summer enrolments. We feel strongly that this aligns with CCG. Proposed solutions might include experimenting with fee structures, financial aid and academic advising, and strategic course scheduling.

IX. Meeting adjourned at 2:45 pm.

Attendees

Institution	Name
Abraham Baldwin Agricultural College	Chrissy Dent
Albany State University	
Armstrong Atlantic State University	Bill Baird
Atlanta Metropolitan College	
Bainbridge State College	Tatyana Pashnyak
Clayton State University	
College of Coastal Georgia	Barbara Musolf
Columbus State University	Carl Wege
Dalton State College	Brian Schwartz
Darton State College	Michelle Miller
East Georgia State College	Bob Marsh
Fort Valley State University	
Georgia College & State University	Susan Steele
Georgia Gwinnett College	
Georgia Highlands College	Teresa Hutchins
Georgia Institute of Technology	Doug Williams
Georgia Perimeter College	
Georgia Regents University	Jean Pawl
Georgia Southern University	Mark Welford
Georgia Southwestern	
Georgia State University	
Gordon College	
Kennesaw State University	Humayun Zafar
Middle Georgia College	Kirby Swenson
North Georgia State University	
Savannah State University	
Southern Polytechnic State University	William Griffiths
South Georgia State College	Robert Lightfoot
University of Georgia, Athens	
University of North Georgia	Mark Spraker
University of West Georgia	Jeff Johnson
Valdosta State University	Ed Walker
Waycross College	
West Georgia State University	
Others	
Kennesaw State University	Doug Moodie (Chair)
Georgia Perimeter College	Tim Brown (Webmaster & Past Chair)
Bainbridge State College	Deborah Campbell
Bainbridge State College	Jenny Harper
Bainbridge State College	Denise Parker
Guests (virtual)	
USG	Houston Davis (Executive Vice-Chancellor)

Propose Bylaw amendments for voting on

Existing section

Article IV. Membership

Membership of the USGFC shall be composed of one voting representative from each USG institution and that representative must be a member of that institution's faculty and selected by a process determined by the faculty or faculty body (council, senate, assembly, etc.) of that institution.

Proposed Section

Article IV. Membership

Membership of the USGFC shall be composed of one voting representative from each USG institution and that representative must be a member of that institution's faculty and selected by a process determined by the faculty or faculty body (council, senate, assembly, etc.) of that institution. Institutions are encouraged to send a second non-voting member to meetings, who act as a replacement is the voting member cannot attend. It is the duty of past institution delegates to inform the USGFC chair and webmaster when they are replaced, so that records can be kept correct..

Existing Clause

VI.1. Officers. The officers of the USGFC shall be a Chair and a Chair-Elect, who shall become Chair the following year. The officers shall perform the duties prescribed by these bylaws and by the parliamentary authority adopted by the USGFC.

Proposed Clause

VI.1. Officers. The officers of the USGFC shall be a Chair, a Chair-Elect, who shall become Chair the following year, the past Chair, a Secretary, and a Webmaster. This group will comprise the Executive committee of the USGFC. If a new officer is not elected, the old officer will remain in the post until the replacement is elected. The officers shall perform the duties prescribed by these bylaws and by the parliamentary authority adopted by the USGFC.

Existing clause

VI.5. Duties. The Chair shall preside at all meetings of the USGFC. The Chair-Elect shall prepare minutes of each meeting. The primary duty of the officers shall be to communicate recommendations and decisions to the USG Chancellor or Chancellor's designee. The Chair and Chair-Elect shall prepare the agenda in consultation with the USGFC members.

Proposed clause

VI.5. Duties. The Chair shall preside at all meetings of the USGFC. The Secretary shall prepare minutes of each meeting. The primary duty of the officers shall be to communicate recommendations and decisions to the USG Chancellor or Chancellor's designee. The Chair and Executive committee shall prepare the agenda in consultation with the USGFC members. The Executive Committee can also represent the USGFC in ad-hoc meeting with USG officers.