



**UNIVERSITY OF GUAM
UNIBETSEDÁT GUÅHAN
Board of Regents**

UOG Station, Mangilao, Guam 96923
Telephone: (671) 735-2990 • Fax: (671) 734-2296

REGULAR MEETING
Thursday, April 21, 2022, 5:30 p.m., via ZOOM,
UOG, Mangilao, Guam

AGENDA

- 1.0 CALL TO ORDER**
- 2.0 MEETING MINUTES**
 - Action 2.1 Regular Meeting Minutes of February 24, 2022**
- Information 3.0 CHAIRPERSON'S REMARKS**
- Information 4.0 PRESIDENT'S REPORT**
- 5.0 REPORTS FROM STANDING COMMITTEES**
 - 5.1 Student Affairs, Scholarship, Alumni Relations, and Honorary Degree (SASARHD) Committee**
 - Information 5.1.1 Committee Update**
 - Action 5.1.2 Resolution No. 22-13, Relative to Approving the Fañomnåkan 2022 Commencement Graduate Listing**

Request: SASARHD Committee.

Review Process: This request was submitted by the EMSS Associate Dean/Registrar and reviewed and endorsed by the EMSS Dean, SVP/P, UOG President, and SASARHD Committee for approval.
 - 5.2 Academic, Personnel and Tenure (AP&T) Committee**
 - Action 5.2.1 Resolution No. 22-14, Relative to Approving the Master's in Accountancy Degree Program**

Request: AP&T Committee.

Review Process: This request was submitted by the Dean of School of Business and Public Administration, and reviewed and endorsed by the Faculty Senate President, SVP/P, UOG President, and AP&T Committee for approval.
 - Action 5.2.2 Resolution No. 22-15, Relative to Approving the Procedures, Regulations, and Policies Manual for Professional, Technical, Federal and Externally Funded Employees (PTE)**

Request: AP&T Committee.

Review Process: This request was submitted by HRO, and reviewed and endorsed by the Administrative Council, Faculty Union, VPAF/CBO, SVP/P, UOG President, and AP&T Committee for approval. This was also reviewed by the BFA Committee.

Action

5.2.3 Resolution No. 22-16, Relative to Adjusting the Administrator Salary Scale for the Position of Capital Projects Manager

Request: AP&T Committee.

Review Process: This request was submitted by HRO, and reviewed and endorsed by the VPAF/CBO, SVP/P, UOG President, and AP&T Committee for approval. This was also reviewed by the Physical Facilities Committee.

Action

5.2.4 Resolution No. 22-17, Relative to Approving and Authorizing the University of Guam (UOG) President to Sign/Submit all Documents and to Negotiate on Behalf of the UOG Grant Proposal “CHamoru Culture and Language Researchers Training Program” to the U.S. Department of Health and Human Services, Administration for Native Americans

Request: AP&T Committee.

Review Process: This request was submitted by the Dean of University Libraries, and reviewed and endorsed by the SVP/P, UOG President, and AP&T Committee for approval.

Action

5.2.5 Resolution No. 22-18, Relative to Expressing Appreciation to Fr. Francis X. Hezel for his Service as a Member of the Board of Regents

Request: AP&T Committee.

Review Process: This request was submitted by the Office of the President, and reviewed and endorsed by the SVP/P, UOG President, and AP&T Committee for approval.

5.3 Physical Facilities (PF) Committee

Information

5.3.1 Committee Update

5.4 Investment Committee

Information

5.4.1 Committee Update

5.5 Budget, Finance, and Audit (BFA) Committee

Information

5.5.1 Financial Update

Information

5.5.2 Collections Report

Information

5.5.3 Procurement Transactions and Contracts Report

Information 6.0

AD HOC REPORT: ENDOWMENT FOUNDATION UPDATE

7.0 OPEN PRESENTATION (3 Minute Limit Per Person)

8.0 ELECTION OF OFFICERS

Action 8.1 Chairperson

Action 8.2 Vice Chairperson

Action 8.3 Treasurer

Action 9.0 ADOPTION OF BOR MEETING SCHEDULE FOR AY2022-2023

Action 10.0 ADJOURNMENT

1.0 CALL TO ORDER

2.0 MEETING MINUTES

2.1 Regular Meeting Minutes of February 24, 2022



**UNIVERSITY OF GUAM
UNIBETSEDÁT GUÅHAN**

Board of Regents

UOG Station, Mangilao, Guam 96923
Telephone: (671) 735-2995 Fax: (671) 734-2296

**Regular Meeting Minutes
February 24, 2022
As Amended and Approved**

1.0 CALL TO ORDER

The Regular Meeting of the Board of Regents (BOR) was called to order by BOR Chairperson Liza J. Provideo on February 24, 2022 at 5:30 p.m., VIA ZOOM. Notice of such meeting have been duly and regularly provided by the BOR.

QUORUM:

Liza J. Provideo	Chairperson
Sandra H. McKeever	Vice Chairperson
Mike W. Naholowaa	Treasurer
Lesley Leon Guerrero	Member
Agapito “Pete” Diaz	Member
Roland S. Certeza	Member
Janice Malilay	Member
Bernadette “Bernie” Valencia	Member
Anisa Topasna	Member

ALSO PRESENT:

Thomas W. Krise	Executive Secretary
Anthony Camacho	General Counsel
Chris Mabayag	Recording Secretary
David S. Okada	CPO/Interim Chief of Staff
Tessica Duenas	Host for Zoom Meeting

2.0 MEETING MINUTES

2.1 Regular Meeting Minutes of November 18, 2021

Chairperson Provideo asked if there were any corrections or discussion regarding the regular meeting minutes as presented. Regent McKeever moved to approve, which was duly seconded by Regent Malilay. The motion carried.

3.0 CHAIRPERSON’S REMARKS

Chairperson Provideo welcomed everyone to the February Regular Meeting. She hopes that everyone continues to remain safe and healthy and appreciates everything everyone is doing to keep the mission of our University moving forward during this pandemic emergency.

Board of Regents Regular Meeting Minutes of February 24, 2022

She stated that hopefully there are some pandemic protocol relief as we look forward to the next 70th anniversary events as well as the upcoming Charter Day/week celebrations. She added that UOG was established in 1952 as a teacher training school and has grown over the past seven decades into an accredited university with six colleges/schools. She further stated that this would not have been possible without the hard work, talent and commitment of the administration, faculty, and staff in guiding UOG into the 21st century.

She again thanked Regent Fr. Fran Hezel for his service as a member of the Board of Regents, noting his extended term expired on February 18, 2022. She wished him well in his next adventure and looks forward to his participation in other community related activities.

In closing, she introduced the newest Board member, Regent Bernadette Valencia, who was recently confirmed on February 18, 2022, and sworn in earlier today. She stated that Regent Valencia currently serves as Vice President and General Manager of Matson Navigation Company. She added that Regent Valencia's time and effort will be very much appreciated on the Board as she serves her full six (6) year term. She asked the audience to join her by welcoming Regent Valencia with a round of applause, and then invited her to say a few words.

Regent Valencia thanked everyone for their support during the Legislative Session and is honored to serve the University in her capacity. She added that she looks forward to working with everyone.

4.0 PRESIDENT'S REPORT

President Krise gave the President's report, a copy of which is attached.

5.0 REPORTS FROM STANDING COMMITTEES

5.1 Student Affairs, Scholarship, Alumni Relations and Honorary Degree (SASARHD) Committee

5.1.1 Committee Update

Regent Diaz reported that the SASARHD Committee met on February 16th via zoom with a quorum present and presented and reviewed the proposed resolutions for the Board's approval.

5.1.2 Resolution No. 22-01, Relative to Approving the FY2023 SFAP Budget

Regent Diaz introduced Resolution No. 22-01 and moved to approve, which was duly seconded by Regent Malilay. He summarized the resolution explaining the purpose and provided a brief overview of the budget. He noted that the BFA Committee also reviewed and endorsed the resolution. The motion carried.

5.1.3 Resolution No. 22-02, Relative to Awarding the Honorary Degree of Doctor of Humane Letters to Dr. John Ray Taitano

Regent Diaz introduced Resolution No. 22-02 and moved to approve, which was duly seconded by Regent Naholowaa. He summarized the resolution explaining the purpose. The

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motion carried.

5.1.4 Resolution No. 22-03, Relative to Awarding the Honorary Degree of Doctor of Humane Letters to Dr. Partrick Ubal Tellei

Regent Diaz introduced Resolution No. 22-03 and moved to approve, which was duly seconded by Regent Naholowaa. He summarized the resolution explaining the purpose. The motion carried.

5.1.5 Resolution No. 22-04, Relative to Awarding the Honorary Degree of Master of Micronesia Traditional Knowledge to Donald Benavente Mendiola

Regent Diaz introduced Resolution No. 22-04 and moved to approve, which was duly seconded by Regent Naholowaa. He summarized the resolution explaining the purpose. The motion carried.

5.2 Academic, Personnel and Tenure Committee (AP&T) Committee

Regent Leon Guerrero reported that the AP&T Committee met on February 16th via zoom with a quorum present and presented the proposed resolutions for the Board's approval.

5.2.1 Resolution No. 22-05, Relative to Approving the UOG Research Manual

Regent Leon Guerrero introduced Resolution No. 22-05 and moved to approve, which was duly seconded by Regent McKeever. She summarized the resolution explaining the purpose. The motion carried.

5.2.2 Resolution No. 22-06, Relative to Awarding Emeritus Professor of Plant Pathology Status to Dr. Robert L. Schlub

Regent Leon Guerrero introduced Resolution No. 22-05 and moved to approve, which was duly seconded by Regent Naholowaa. She summarized the resolution and highlighted some of Dr. Schlub's accomplishments with the University. The motion carried.

5.3 Physical Facilities Committee

5.3.1 Committee Update

Regent Diaz reported that the Physical Facilities Committee met on February 16th via zoom with a quorum present and gave a summary on the Facilities Management and Services (FMS).

He reported on the School of Engineering and Student Success Center noting that there is a current shortfall and that we are trying to get \$10M to have both projects move forward. He stated that the bulk of the funding will come from the USDA loan. He added that the administration is making great efforts working with the Governor's Office and the Legislature to get the additional \$10M funding.

He reported on the Student Success Center stating that it will be design-build and that the

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contractor is Reliable Builders.

He reported on the School of Engineering stating that it will also be design-build and that the RFP was issued in January 2022 and will close April 2022. He stated that there is a soil test and survey study ongoing.

He reported on the Guam Cultural Repository (GCR) that there is an MOA being drafted between UOG and the Department of CHamoru Affairs (DCA) and is still under negotiations. He stated that the 10-acre piece of land where the GCR sits, will be parceled into 3 parts with the GCR portion of the land going to DCA and the remainder to UOG.

He reported that UOG **is putting** together a new construction RFP template and **will include design standards that are being developed.**

He then reported on the WERI and School of Health (SOH) Building stating that RIM Architects has been selected to design the WERI and SOH Annex and that an NTP (Notice To Proceed) was issued in January 2022. The final design is anticipated in August 2022. He added that the RFP for construction will go out about August 2022 with a 24-month construction period.

He further reported on the life cycle and preventive maintenance around the University to include the air conditioning systems, generators, and campus lighting. He also provided a brief report on Personnel, Safety & Security, UOG Green, and other ongoing projects and activities.

Regent Diaz then presented the proposed resolutions for the Board's approval.

5.3.2 Resolution No. 22-07, Relative to Approving the Creation of a Student Security Force for the Campus

Regent Diaz introduced Resolution No. 22-07 and moved to approve, which was duly seconded by Regent Leon Guerrero. He summarized the resolution explaining the purpose. The motion carried.

5.3.3 Resolution No. 22-08, Relative to Approving the UOG BOR Facility and Program Naming Policy

Regent Diaz introduced Resolution No. 22-08 and moved to approve, which was duly seconded by Regent Naholowaa. He summarized the resolution explaining the purpose. He noted that the BFA Committee also reviewed and endorsed the resolution and policy.

Regent Naholowaa stated that it is an excellent policy and that it brings a structure to the donation phase with various values and monies. He added that the BFA Committee wholeheartedly supports the efforts. The motion carried.

5.4 Investment Committee

5.4.1 Committee Update

Regent McKeever noted that the Investment Committee met on February 17th via zoom with a

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quorum present and presented the proposed resolutions for the Board's approval.

Regent McKeever reported that Jude John Bautista, the Vice President of the Triton Investment Club made a presentation of the plans for the fund, noting that the fund is at \$48K. She stated that they have experienced some volatility but have recently recovered most of their value, and that they well diversified and doing very well.

She reported that Jason Miyashita of Raymond James and Associates (RJA) provided an overview of the market. The fund has declined about \$1.7 million since September 30, and that the drop is due to market conditions which included several factors, inflation worries, and global tensions. RJA views this market activity as normal market volatility and we have been expecting a market correction as the market has grown significantly.

She reported that Amanda Gima walked through the performance of the individual fund with most of the funds performing in line with their benchmarks.

She added that the Investment Committee had a recent working session on January 26th with Raymond James who went over ESG investing and the UOG Investment Policy Statement, and facilitated a virtual meeting with the two money managers that were placed on the watch list - Garcia Hamilton that manages the Core fixed income portfolio and Lazard Asset Management that manages the International Large Value portfolio. She stated the committee was satisfied with the explanation of the Garcia Hamilton performance and no action was taken. She stated that the Committee was not impressed with Lazard's explanation and were not confident for them to improve their performance compared to their peers. She stated that during the February 17th Committee meeting, they developed a resolution to replace Lazard, and it was clear that WCM Investments Large Value Fund was the best option for an international equity fund. She further stated that the Committee voted unanimously to replace Lazard with WCM.

In closing, she reported that VPAF Wiegand walked the committee through a list of short-term investments that have not been under the purview of the Investment Committee. She stated that the Committee desires to look further into these funds to see if they have better oversight and protocol over these funds. She further stated that VPAF Wiegand was asked to schedule a working session with the investment committee to go into detail on the investments.

5.4.2 Resolution No. 22-09, Relative to Recognizing the Achievement of the Triton Investment Club

Regent McKeever introduced Resolution No. 22-09 and moved to approve, which was duly seconded by Regent Naholowaa. She summarized the resolution explaining the purpose. The motion carried.

5.4.3 Resolution No. 22-10, Relative to Approving the Revisions of the UOG Investment Policy Statement

Regent McKeever introduced Resolution No. 22-10 and moved to approve, which was duly seconded by Regent Naholowaa. She summarized the resolution explaining the purpose. The motion carried.

5.5 Budget, Finance, and Audit (BFA) Committee

Board of Regents Regular Meeting Minutes of February 24, 2022

Regent Naholowaa reported that the BFA Committee met on February 17th via zoom with a quorum present and presented the updates and proposed resolutions for the Board's approval.

5.5.1 Financial Update

Regent Naholowaa provided a brief report with regards to the financial statements as provided in the Boardbook. He apologized to the Board for not being able to provide a more detailed report.

5.5.2 Collections Report

Regent Naholowaa referred to the report as provided in the Boardbook. He again commended the staff for all their collection efforts.

5.5.3 Procurement Transactions and Contracts Report

Regent Naholowaa referred to the report as provided in the Boardbook.

5.5.4 Resolution No. 22-11, Relative to Approving the FY2023 General Operations and Special Appropriations Budgets

Regent Naholowaa introduced Resolution No. 22-11 and moved to approve, which was duly seconded by Regent Diaz. He summarized the resolution explaining the purpose. The motion carried.

5.5.5 Resolution No. 22-12, Relative to Approving a One-Time Exemption from the Indirect Cost Allocation

Regent Naholowaa introduced Resolution No. 22-12 and moved to approve, which was duly seconded by Regent McKeever. He summarized the resolution explaining the purpose. The motion carried.

6.0 AD HOC REPORT: ENDOWMENT FOUNDATION UPDATE

Katrina Perez, Executive Director, provided the BOR with an update on the UOGEF projects and events. A copy of the update is attached.

7.0 OPEN PRESENTATION (3 Minute Limit per Person)

Chairperson Provido opened the floor for open presentations. There were no presentations.

8.0 EXECUTIVE SESSION

Regent Leon Guerrero motioned to move to Executive Session, which was duly seconded by Regent Diaz. The motion carried. The Executive Session commenced at 6:57 p.m.

8.1 Recommendation for Tenure for Wai Yi Ma, Associate Professor of Library Science, Micronesian Area Research Center

8.2 Recommendation for Tenure for Michael Orr, Assistant Professor of Biology, College of Natural and Applied Sciences

8.3 Recommendation for Tenure for Roland San Nicolas, Assistant Professor of Library Science, RFK Memorial Library

Regent McKeever motioned to end Executive Session, which was duly seconded by Regent Naholowaa. The motion carried. The Executive Session ended at 7:09 p.m.

9.0 VOTING FILE

Chairperson Provide reconvened open session at 7:10 p.m. and acknowledged Regent Leon Guerrero to present the recommendations for tenure.

9.1 Recommendation for Tenure for Wai Yi Ma, Associate Professor of Library Science, Micronesian Area Research Center

Regent Leon Guerrero moved to approve the tenure application of Wai Yi Ma, which was duly seconded by Regent Malilay. The motion carried.

9.2 Recommendation for Tenure for Michael Orr, Assistant Professor of Biology, College of Natural and Applied Sciences

Regent Leon Guerrero stated for the record that Regent Topasna excused herself from the discussion and had no participation due to a conflict of interest.


Regent Leon Guerrero moved to approve the tenure application of Michael Orr, which was duly seconded by Regent Naholowaa. The motion carried.

9.3 Recommendation for Tenure for Roland San Nicolas, Assistant Professor of Library Science, RFK Memorial Library

Regent Leon Guerrero moved to approve the tenure application of Roland San Nicolas, which was duly seconded by Regent McKeever. The motion carried.


8.0 ADJOURNMENT

Regent Leon Guerrero moved that the zoom meeting be adjourned, which was duly seconded by Regent Diaz and passed. Chairperson Provide adjourned the meeting at 7:13 p.m., CHamoru Standard Time.



Liza J. Provide, Chairperson

ATTESTED:



Thomas W. Krise, Ph.D., Executive Secretary

20220224 President's Report for UOG BOR meeting

In Memoriam (see attachment)

Mrs. Esperanza Patacsil - Grandmother of Eurich Patacsil, Digital Media Specialist, MarCom (Nov 2, 2021)

Mr. Francisco Toves, Sr. - Father of Crishanti "Cris" Toves, IT Operations Support Technician, SBPA (Nov 18, 2021)

Ms. Elenita Flores-Diego - Mother of Betty Jean Bailey, Program Coordinator III & Records Supervisor, Admissions and Records Office (Nov. 20, 2021)

Mr. Daniel Peter Franquez - Brother of Siñot Joseph "Joey" Franquez, Instructor, SOE (Nov. 27, 2021)

Mr. Peter Itiral - Brother of Larry Raigetel, Asst. Prof, Micronesian Area Research Center (Dec 16, 2021)

Ms. Florence Quinata Sablan - Mother of Laurine "Lori" Sablan, Administrative Assistant, Guam SBDC (Dec 27, 2021)

Mrs. Vonnie Farra - Mother of Dr. Heidi San Nicolas, founder and former director, CEDDERS (Jan 4, 2022)

The UOG community joins the island in mourning the untimely passing of Mr. Ray Topasna, who not only served as Director of the Guam Housing and Urban Renewal Authority, but he also served as a member of the Board of Directors for the Research Corporation of UOG.

Moment of silence to remember these lives and the role they played in our UOG community

Welcome to new Regent Bernie Valencia.

Kudos to the UOG community for a 4th different style of Commencement in December—we did 3 separate ceremonies to maximize the number of family members who could attend.

Also, staff, faculty and administrators hosted an array of covid-safe ceremonies for pinning, commissioning, honor societies' inductions, and scholarly awards.

We also graduated our first 12 Civil Engineers from the new School of Engineering—and the Valedictorian of the whole Fanuchanan Class was an Engineer.

We are also very proud of the fact that 50% of our inaugural class of engineers were women—this is a major achievement in a world where most engineering schools only have between 15% and 30% women.

Thanks to SVP/P Anita Borja Enriquez and her team, the \$2.3M USDOE Title III grant that enabled us to start the Triton Advising Center has borne fruit: a series of four webinars on College Affordability were well attended and more than 800 students enrolled, narrowing our enrollment shortfall significantly this semester.

We are now hosting more than 100 AmeriCorps volunteers, and many of them have worked at the Field House vaccination center and also as Guam Green Growth (G3) volunteers, helping to stand up new aquaculture and community gardens at village community centers—most recently at a well-publicized event in Talofoyo.

Thanks to VPAF Randy Wiegand and his team, including Glenn Leon Guerrero and his FMS team, progress on new infrastructure is on track:

- Designs for the new 15Ksf WERI Building and the 12Ksf Nursing facility are well advanced and on schedule
- The Public Private Partnership with Siemens International is moving into implementation phase
- And the GovGuam support for inflation in construction costs for the Engineering Annex and Student Success Center is looking better and better

UOG continues to celebrate our 70th anniversary year with a series of alumni events in Honolulu, Seattle, Washington, DC (with the Guam Society of America, which is also celebrating its 70th anniversary this year), and San Diego (with the Guam Council of Arts and Humanities Agency {CAHA} executive director Sandy Flores, board member Patty Krise, and Guam artist Judy Flores at the new House of Chamorros in Balboa Park); we anticipate hosting events in our greater Micronesia region as soon as travel is open and regularized.

During my visit in Washington, DC, I have had or plan to have meetings with the following agencies and people to thank them for support and funding and to seek additional funding for other projects:

- Madeleine Bordallo (Gov LG's representative)
- National Governors Association's education executive (pressing for AANAPISI support and Compact Impact funding and FAS benefits for students)
- Del. Mike San Nicolas (UOG alum)
- Del. Amata Radewagen (UOG alum and honorary degree recipient)
- Del. Kili Sablan (UOG alum—he spent a year at UOG before transferring to UC Berkeley)
- Dept of Homeland Security (including the Deputy Secretary, John Tien, the highest ranking Asian American in the Biden Administration) to sign an MOU for partnerships with higher education focus—specifically cybersecurity and climate change adaptation
- FAA to secure support for the Aviation Initiative, which involves SBPA econ professor Roseann Jones, United Airlines, GIAA, and the AIRE Flight School, to promote infrastructure to expand general aviation in Guam and the region
- US Senator from Hawaii Brian Schatz's staff (to urge his support for raising the level of MSI support for AANAPISI institutions to be closer to that for HBCUs and HSIs; also to

urge his support for Pell Grants and federal Work Study for students from the FAS countries)

- The Implementation Group (TIG), our contracted research grants advisers, to explore more grant opportunities to capitalize on success with EPSCoR, U54 Cancer Research and other major grants
- The Acting Assistant Secretary of the Interior for Insular Affairs, Keone Nakoa, and his staff to explore DOI funding opportunities and to brief them on UOG research, partnerships, and infrastructure projects
- USDA Rural Development Director Joe Ben Israel and his senior staff to brief them on the SENG and SSC projects and explore other opportunities, especially those related to the new Infrastructure Act
- Dr. Norman Okamura and his staff at the University of Hawaii's Health Data Analytics Office at the Social Science Research Institute to reinforce partnerships and explore opportunities for expanding telemedicine and distance learning across the Pacific

Other new partnerships since the last BOR meeting include:

- We signed an MOU with Northern Marianas College (NMC) to establish an NMC imprint of UOG Press to expand the publication of texts from the CNMI; also, the proposed 3+1 program in Chamorro Studies with NMC is on track for launch soon
- A new 3+1 program with Palau Community College

As part of UOG's 70th, CNAS and other units sponsored a well-attended Migratory Birds of Guam event at Jeff's Pirates Cove.

CEDDERS hosted a community ice cream social to celebrate their 29th anniversary.

SGA and the Charter Day Committee are working hard on Charter Day and Charter Month activities.

And we had a hearing at the Legislature on the topic of the Student Financial Aid Program that was considered by all to be one of the most positive such hearings we've had—covered a wide range of questions from senators and seemed to elicit support for restored and new funding for the programs covered by SFAP.

In Memoriam

Esperanza A. Patacsil

Grandmother of Eurich Patacsil
Digital Media Specialist, University Marketing & Communications

Francisco Loves Sr.

Father of Cris Toves
IT Operations Support Technician, School of Business & Public Administration

In Memoriam

Elenita P.M. Flores-Diego

Mother of Betty Jean Bailey

Program Coordinator III/Records Supervisor, Office of Admissions & Records

Daniel P. Franquez

Brother of Joseph Franquez

Instructor, School of Education

In Memoriam

Peter Itiral

Brother of Larry Raigetel
Assistant Professor, Micronesian Area Research Center

Florence L. Sablan

Mother of Lori Sablan
Administrative Assistant, Guam Small Business Development Center

In Memoriam

Vonnie Farra

Mother of Heidi San Nicolas
Former Director, Center for Excellence in Developmental
Disabilities Education, Research & Service

UOG Endowment Foundation
Board of Regents Update
02/24/2022

Håfa Adai, members of the Board of Regents and Madam Chair Provido. Welcome aboard, to Regent Bernie Valencia. Thank you all for giving me the opportunity to speak and thank you for approving the resolution relative to the acceptance of comprehensive UOG Naming Policy.

- Fundraisings & Outreach
 - In honor of UOG's 70th Anniversary, we will work with Norman Analista, Director of Development, Alumni Affairs & Foundation Relations office in continued outreach and fundraising for annual campaign among alumni, private companies, and foundations.
 - 70-Hour Club – Preparations are underway for rolling out a reboot of the previously successful 60-Hour Club from UOG's 60th anniversary to raise funds to benefit various UOG schools and programs. This will allow UOG employees and GovGuam employees an opportunity to give 70-hours of their salary in a manageable way via payroll deductions spread out for up to 6 years.
 - Lina'la-ta III – Fundraiser for the General Endowment
 - This 3-part televised special will showcase CHamoru music history and heritage, featuring 45-minute shows with performances and interviews from the 2014 & 2015 Lina'la-ta concert events, a tribute to Patrick Palomo, and spotlights on a few current CHamoru music performers.
 - Each episode will run consecutively for a 2-week period airing on Thursdays, Saturdays, and Sundays from March 24 to May 1st on KUAM TV11/TV8, Docomo TV1 and GNN GTA Ch17.
 - Center for Island Sustainability- April 2022 Hybrid Annual Conference, proceeds from registration and sponsorships to run through UOGEF.
 - Techstars Startup Weekend Micronesia "Solve 2day, Evolve 2morrow" – April 27 to 29th – Virtual event put together by the Entrepreneur Society to promote the entrepreneurial spirit and encourage students to actively pursue bringing their ideas to life.
 - Diaspora Outreach Project – Social media advertising to raise funds for Learning CHamoru Fund. This allows for people from around the world to avail of free Chamoru language lessons. Marketing focus for this first quarter has been focused on a west coast audience with interest in Guam, UOG, and CHamorus through video advertisements on FaceBook and Instagram. We have hopes that this can also draw an interest to the Chamoru Studies degree program.
 - UOG Marine Laboratory 50 Years of Science & Service – Pre-orders still being accepted online at give.uog.edu. Plans for a book launch event are currently underway.
- Give special thanks to
 - Jonas Macapinlac and the Marketing & Communications team and in particular, Vani Isidro for her assistance in website development and training for our team in support of the above endeavors.

3.0 CHAIRPERSON'S REMARKS

4.0 PRESIDENT'S REPORT

5.0 REPORTS FROM STANDING COMMITTEES

5.1 STUDENT AFFAIRS, SCHOLARSHIP, ALUMNI RELATIONS, AND HONORARY DEGREE (SASARHD) COMMITTEE

5.1.1 Committee Update



UNIVERSITY OF GUAM
UNIBETSEDÁT GUÅHAN
Board of Regents

Resolution No. 22-13

RELATIVE TO APPROVING THE FAÑOMNÁKAN 2022 COMMENCEMENT GRADUATE LISTING

WHEREAS, the University of Guam is the primary U.S. Land Grant institution accredited by the Western Association of Schools and Colleges Senior College and University Commission serving the post-secondary needs of the people of Guam and the Western Pacific region;

WHEREAS, the Registrar is responsible to certify completion of courses for degree requirement;

WHEREAS, according to policy, degree requirements mean all courses and credits needed to graduate, including general education requirements, college requirements, university-wide requirements, and major course requirements;

WHEREAS, according to policy, students must apply early in the semester prior to the semester in which the student plans to complete their degree requirements;

WHEREAS, if a student fails to file this request for graduation, the actual awarding of the diploma may be delayed;

WHEREAS, if the student fails to complete degree requirements after having filed the necessary application, the student must then submit a new application and pay the graduate reapplication fee; and

WHEREAS, the Student Affairs, Scholarships, Alumni Relations and Honorary Degree Committee at its April 13, 2022 meeting has reviewed and recommends the Fañomnákan 2022 Commencement Graduate Listing to the BOR for approval.

NOW, THEREFORE, BE IT RESOLVED, that the Board of Regents hereby approve all students who have submitted an application for completion, whose names are on the attached list or subsequent revised list and have been certified to have met all degree requirements shall have conferred upon them a diploma signed by the Dean/Executive Director, the Senior Vice President for Academic and Student Affairs, the President and the Chairperson of the Board of Regents at Commencement on May 22, 2022.

Adopted this 21st day of April, 2022.

Liza J. Provido, Chairperson

ATTESTED:

Thomas W. Krise, Ph.D., Executive Secretary

Candidates for Degree in Course

COLLEGE OF LIBERAL ARTS AND SOCIAL SCIENCES

Dr. James D. Sellmann, Dean

Bachelor of Arts (B.A.)

Josiah Wayne Elwell
Communication and Media:
Digital Cinema, Media &
Journalism Track
Mongmong

Carmen Victoria Camacho
Gogue
Communication and Media:
Communication Studies Track
Yona

Franky Lynn Aguon Hill
Communication: Mass Media
and Journalism Track
Chalan Pago

Lisa Rose Sanchez Rosario
Communication:
Communication Studies and
Public Relations Track
Sinajana

Hacie Calubaquib San Jose
Communication: Mass Media
and Journalism Track
Yigo

Maxon Manel William
Communication: Mass Media
& Journalism and
Communication Studies and
Public Relations Tracks
Barrigada

Cianna T.Q. Yanger
Communication and Media:
Digital Cinema, Media &
Journalism Track
Yigo

Edward Frank Cruz Acfalle Jr.
English: Literature Emphasis
Ma'ina

Mariana Noelani Gabriel
English: Linguistics/ESL
Emphasis
Agana Heights

Keonie E. Hocog
English: Linguistics/ESL
Emphasis
Mongmong

Chriselle Marie Tenorio Muna
English: Literature Emphasis
Agat

Destiny Ranan
English: Linguistics/ESL
Emphasis
Dededo

Esther Yeun Su Raposa
English: Linguistics/ESL
Emphasis
Tamuning

Brianne Taimanao
English: Literature Emphasis
Ordot

Jhoanna Marie Quinto
Antonio
Fine Arts: Art Track
Dededo

Anthony Titus Orbeta Gallego
Fine Arts: Art Track
Yigo

Betty Ann Heflin
Fine Arts: Art Track
Chalan Pago

Sarah Amanda Johnson
Fine Arts: Art Track
Mangilao

Rioanne Cabana Simeon
Fine Arts: Art Track
Mangilao

Stephanie Marion Smith
Fine Arts: Theater Track
Mangilao

Joseph Peter Aquino Jr.
History: History Track
Yigo

Makaelah Marie Blas
History: History Track
Yigo

Amarah Bernadine Abuan San
Nicolas
History: History Track
Santa Rita

Aaron Teriong Aragon
Philosophy
Chalan Pago

Juanita Noemi McCarthy
Philosophy
California

Muturwan Choay
Political Science: Political
Science Track and
Communication:
Communication Studies and
Public Relations Track
Barrigada

Candidates for Degree in Course

Nolan G.T. Flores
Political Science: Political
Science Track and CHamoru
Studies
Yona

Raymund E. Olivar Jr.
Political Science: Political
Science Track
Dededo

Angelo Diether Paule
Political Science: Political
Science Track
Barrigada

Tristan Xavier Valenzuela
Quintanilla
Political Science and Pacific-
Asian Studies: CHamoru
Studies Track
Agat

Joaquin Paulino Taitague
Political Science: Political
Science Track
Inalahan

Gwendolyn Marie Quitugua
Yanger
Political Science: Political
Science Track
Yigo

Shantei Lovender Omerbang
Angeles
Psychology
Barrigada

Miranda Castro Duenas
Psychology
Agat

Lawrenz Ivan Morales Gaerlan
Psychology
Yigo

Milagros Concepcion Inton
King
Psychology
Dededo

Walter G. Short
Psychology
Mangilao

Christian C. Sourgose
Psychology
Dededo

A'esha Chantel Naputi
Tedaotao
Psychology
Tamuning

Melissa Quintanilla Teachnor
Sociology: Gender and Family
Studies Concentration
Oklahoma

COLLEGE OF NATURAL AND APPLIED SCIENCES **Dr. Lee S. Yudin, Dean**

Bachelor of Science (B.S.)

Tiffany-Amber Inocencio
Agriculture and Life Sciences:
Human Nutrition and Food
Sciences Track
Ordot

Jake W. Manuel
Agriculture and Life Sciences:
Tropical Agriculture Production
Track
Kosrae

Adhara Pading Balansay
Biology: Bio-Medical Track
Yigo

Seanna Quitalig Talavera
Bataclan
Biology: Bio-Medical Track
Dededo

Zhantelle De Leon Beltran
Biology: Bio-Medical Track
Yigo

Joshua Dermarr G. Benitez
Biology: Bio-Medical Track
Yigo

Christian Ramirez Binuya
Biology: Bio-Medical Track
Yigo

Shara Mae M. Bondoc
Biology: Bio-Medical Track
Dededo

Amara Rae Borja
Biology: Bio-Medical Track
Dededo

Demie Rose Williams Brennan
Biology: Bio-Medical Track
Chalan Pago

Justin Christopher Galman Dimla
Biology: Bio-Medical Track
Dededo

Candidates for Degree in Course

Nicole Ha'ane Borja Diras
Biology: Bio-Medical Track
Yona

Marijel Sarabillo Dorion
Biology: Bio-Medical Track
Yigo

Ryu Loren Espinosa
Biology
Yigo

Michael Angelo Paragas
Fernandez
Biology: Integrative Biology Track
Dededo

Franz Fredric Cruz Gareza
Biology: Bio-Medical Track
Dededo

Rosezane Anne Desalit Gonzales
Biology: Bio-Medical Track and
Psychology
Dededo

Kennon Rey D. Hipos
Biology: Bio-Medical Track
Yigo

Andrea Salazar Ibardolasa
Biology: Bio-Medical Track
Dededo

Nicole Elizabeth Rasalan Imamura
Biology: Integrative Biology Track
Tamuning

Mary Heather Baladad Jingco
Biology: Integrative Biology Track
Mongmong

Victoria Lee Reyes Mapa
Biology: Bio-Medical Track
Dededo

Eries Jay Dalisay Moreno
Biology: Bio-Medical Track with a
double major in Psychology
Mongmong

Samantha Nicole Mower
Biology: Integrative Biology Track
Maite

William S. Naden II
Biology: Integrative Biology Track
Merizo

Megan Luciana Aguon Palacios
Biology: Bio-Medical Track
Talofofo

Angel Mar Pocsidio Pamintuan
Biology: Bio-Medical Track
Mangilao

Noah David Baza Quitugua
Biology
Chalan Pago

Blaize Joie P. San Nicolas
Biology: Bio-Medical Track
Mangilao

Alyssa Evette De Leon Sumbo
Biology: Bio-Medical Track
Santa Rita

Bernadette Gurwan Tharngan
Biology: Bio-Medical Track
Yap

Anisa Maria Quichocho Topasña
Biology: Bio-Medical Track
Yona

Jester Kyle Yco Calalang
Chemistry: Pre-Pharmacy Track
Mangilao

Antonia Mari L.G. Camacho
Chemistry: Chemistry-Biology
Dual Degree Track
Barrigada

Darlene Partoriza Ferrer
Chemistry: Chemistry-Biology
Dual Degree Track
Dededo

Maximo D. Manabat III
Chemistry: Chemistry Track
Yigo

Chloe Canovas Miranda
Chemistry: Chemistry Pre-
Pharmacy Track
Upper Tumon

Sara Chong Sablan
Chemistry: Chemistry Pre-
Pharmacy Track
Mangilao

Mackenzie Shae Urbano
Chemistry: Chemistry-Biology
Dual Track
Chalan Pago

Greciella Mae Uychoco Valerio
Chemistry: Chemistry Pre-
Pharmacy Track
Mangilao

Ryan Shaun Bongato
Computer Information Systems
Inarajan

Tibey T. Ongalibang
Computer Information Systems
Palau

Nathan Christopher Tedtaotao
Computer Information Systems
Sinajana

Matthew Colin Sampson
Abrenilla
Computer Science
Dededo

Zachary Daniel Aquino
Computer Science
Yigo

Ailea Borja Bonto
Computer Science
Agana Heights

Candidates for Degree in Course

Ryan Tyler Boyd
Computer Science
Tamuning

Elyze Abaya Laserna
Computer Science
Yigo

Michael Basaliza Cajigal
Mathematics
Dededo

Jovic Aaron Senson Caasi
Computer Science and
Mathematics
Yigo

Mark Joel M. Prangan
Computer Science
Dededo

Andrew John Johnson
Mathematics
Yigo

Tatsuya F.N. Cepeda
Computer Science
Chalan Pago

Zcareena Kate Go Reotan
Computer Science
Tamuning

Maria Seanna Cabero Minas
Mathematics
Dededo

Kaz Omar G. De Jesus
Computer Science
Mangilao

Brandon Travis
Computer Science
Dededo

Nathaniel Dean De Veyra Hagans
Computer Science
Dededo

Donovan Kyler Biala Balmeo
Mathematics
Dededo

SCHOOL OF BUSINESS AND PUBLIC ADMINISTRATION **Dr. Annette Taijeron Santos, Dean**

Bachelor of Business Administration in Accounting (B.B.A.A.)

Zane Alexander Caldeo Antonio
Dededo

Ashley J. Flores
Dededo

Javen Trey Reyes Palomo
Ordot

Justine Angelie Macato Carlos
Dededo

Michael Julius G. Legaspi
Dededo

Juliana Tinoso Pangelinan
Mangilao

Judilynne Paula Ferrer De Vera
Yigo

Camile Buan Meno
Inalahan

Lester Dominic Dela Cruz Pasion
Mangilao

Andrew Steven Duenas
Mangilao

Jamabeve Alfonso Masangkay
Tamuning

Tiffany Lynn Cruz Quintanilla
Mangilao

Christel Marie Y. Espiritu
Mongmong-Toto-Maite

Hannah V.P. Mendiola
Tamuning

Keith Aaron Santos
Barrigada

Matthew Mendoza Fernandez
Yigo

Mason James P. Pablo
Chalan Pago

Candidates for Degree in Course

Bachelor of Business Administration (B.B.A.)

Amy-Lang Amusten
Business Administration
Mangilao

Jude John Q. Bautista
Business Administration
Yigo

Leah Marlena Barcinas
Benavente
Business Administration
Mangilao

Jomar C. Calumaya
Business Administration
Dededo

Artreo Vince SD Carbonell
Business Administration
Yigo

Nelson Maniago Concepcion Jr.
Business Administration
Mangilao

Adrian Peter De Castro
Business Administration
Dededo

Noel-Brandon Allen Degracia
Business Administration
Dededo

Amos Fredeluces Dumapat
Business Administration
Yigo

Alanna Gabriele Quan Fegurgur
Business Administration
Maite

Almario Joshua P. Garcia
Business Administration
Yigo

Angelica Biala Garcia
Business Administration
Dededo

Yuri Seung Hee Han
Business Administration
Tamuning

Scott Edward Ishizu
Business Administration
Yigo

Charel E.S. Lobaton
Business Administration
Santa Rita

Nathaniel Garcia Marquez
Business Administration
Dededo

Nathan Clark Capricho
Matsumoto
Business Administration
Harmon

Jerry Y. McMurray
Business Administration
Tumon Heights

Elthea Patricia O. Miguel
Business Administration
Mongmong

Cashanna Nicole David Miner
Business Administration
Yigo

Samde'lana T. Obina
Business Administration
Dededo

Joshua Ryan Aquino Onedera
Business Administration
Barrigada

Aria Amore Carino Palaganas
Business Administration
Tamuning

Queen Anne Silverio Rutherford
Business Administration
Mangilao

Jurika P. Sablan
Business Administration
Yona

Lilly Ann Sablan
Business Administration
Saipan

Christian Daniel Asahan San
Nicolas
Business Administration
Dededo

Jiseth Ruth Hondo Sarmiento
Business Administration
Tamuning

An Nguyen Truong
Business Administration
Barrigada

Sean Verroya
Business Administration
Harmon

Isaiah Matthew Macias
Entrepreneurship Concentration
Barrigada

Wenya Nian
Entrepreneurship Concentration
Mangilao

Bryan P. Taijeron
Entrepreneurship Concentration
Yigo

Ellie Isaiah D. Torres
Entrepreneurship Concentration
Dededo

Danielle C. Balajadia
Finance and Economics
Concentration
Inarajan

Candidates for Degree in Course

Christina Ha'ani Ichihara Cruz
Finance and Economics
Concentration
Yigo

Analín C. Habana
Finance and Economics
Concentration
Yona

Gabriel F.B. Noket
Finance and Economics
Concentration
Chalan Pago

Katelynn Joy Salas Duenas
Human Resource Management
Concentration
Ordot

Mary Jovelle M. Alcantara
International Tourism and
Hospitality Management
Concentration
Dededo

Maya Rhea Sienes
Marketing Concentration
Dededo

Bachelor of Science (B.S.)

Gabriel J. Aguon
Criminal Justice
Barrigada

Erik John A. Aninzo
Criminal Justice
Dededo

Jared L. Antiquera Aninzo
Criminal Justice
Dededo

Taylor Nicole Cruz Camacho
Criminal Justice
Chalan Pago

Kianna Lynn Cundiff
Criminal Justice
Yona

Gabriel F. Dominguez
Criminal Justice
Dededo

Sia Erice Duenas
Criminal Justice
Mongmong

Jenny H. Hainrick
Criminal Justice
Mangilao

Chaz Carsten Iglesias
Criminal Justice
Barrigada

Tarvis Katzuda Melsior
Criminal Justice
Yona

Roesais Renee M. Mendiola
Criminal Justice
Yigo

Talia-Justina O. Meno
Criminal Justice
Inalahan

Troy Muña
Criminal Justice
Mongmong

Arthur Manuel Livaie Nedlic
Criminal Justice
Dededo

Gavin Joel Hocog Pangelinan
Criminal Justice
Tamuning

Kyle V. Quichocho
Criminal Justice
Dededo

Gemma-lisa Uyehara Raigelig
Criminal Justice
Yigo

Rodrigo Redes
Criminal Justice
Tamuning

Cloyd Ashley Conducto Rosas
Criminal Justice
Latte Heights

DanielRay Taimanglo Sanchez
Criminal Justice and Public
Administration
Talofofo

Jonard P. Serafico
Criminal Justice
Chalan Pago

Dan Ryan B. Tumaquip
Criminal Justice
Yigo

Angelica C. Ulatan
Criminal Justice
Dededo

Neil David A. Baul
Public Administration
Tamuning

Candidates for Degree in Course

Joy Arlene Leon Guerrero Cruz
Public Administration
Mangilao

Jasmine Stacy Skilang
Public Administration
Mangilao

Darcy Tom
Public Administration and Criminal
Justice
Pohnpei

SCHOOL OF ENGINEERING **Dr. Lee S. Yudin, Acting Dean**

Bachelor of Science (B.S.)

Michael Louie Kasala
Civil Engineering
Dededo

Anthony Moses Mendoza Luces
Civil Engineering
Agat

Makisimino Veimau
Civil Engineering
Dededo

Sean Lee
Civil Engineering
Tamuning

Ervin Escullar Pascual
Civil Engineering
Yigo

Jacob Robert Leon Guerrero Jr.
Civil Engineering
Barrigada

Anthony Julian Quintanilla
Rivera
Civil Engineering
Yigo

SCHOOL OF EDUCATION **Dr. Alicia Cruz Aguon, Dean**

Bachelor of Arts in Education (B.A.E.)

Maekiya C. Acfalle
Elementary Education
Tamuning

Celina Carmen Ninete DeVera
Elementary Education
Barrigada

Abigail Michele Peralta Javier
Elementary Education
Dededo

Janelle San Pascual Agulto
Elementary Education
Mangilao

Taylor Noelle Dudkiewicz
Elementary Education
Chalan Pago

Gyuri Kim
Elementary Education
Dededo

Rayah Shae Carino
Elementary Education
Dededo

Ronna Mae Gaño Jaravata
Elementary Education
Dededo

Evan Jay Mafnas Lañada
Elementary Education
Dededo

Candidates for Degree in Course

Rozelle Ann Reformado Loyola
Elementary Education
Dededo

Jennifer O. Mc Coy
Elementary Education
Yigo

Marika Mangubat Sucgang
Elementary Education
Yigo

Celine Almonte Amparo
Secondary Education: Physical
Education/School Health (6-12)
Dededo

Lauren Ashley Dalisay Baluyot
Secondary Education: Physical
Education/School Health (6-12)
Dededo

Gio Almonte Carino
Secondary Education: Physical
Education/School Health (6-12)
Program
Dededo

Isabelle Encio Dela Llana
Secondary Education and
History: History for Education
Track
Dededo

Lianey Marie G. Deleon
Guerrero
Secondary Education: Physical
Education/School Health (6-12)
Yigo

Jhenina Dennise N. Esguerra
Secondary Education: General
Science
Dededo

Steven Maynard S. Kho
Secondary Education:
Mathematics
Barrigada

Al Edrich Conducto Labang
Secondary Education and
Mathematics
Dededo

Angelina F. Miralles
Secondary Education: General
Science
Yigo

Vanesa Turingan Peralta
Secondary Education and
English: English for Education
Emphasis
Yigo

Emilio Yasser Trampe Repanco
Secondary Education and
History: History for Education
Track
Dededo

Allan James Barrozo Tinoso
Secondary Education:
Mathematics
Dededo

Bachelor of Science (B.S.)

SCHOOL OF HEALTH

Dr. Margaret Hattori-Uchima, Dean

Bachelor of Science (B.S.)

Krishna Mae Ollet Ayson
Health Science: Public Health
Concentration
Dededo

Janelle J. Borja
Health Science: Pre-Physical
Therapy Concentration
Talofofo

CarriAnn Nicole Atento Cabral
Health Science: Exercise Science
and Health Promotion
Concentration
Asan

Candidates for Degree in Course

Jethro Angelo Capati
Health Science: Pre-Physical
Therapy Concentration
Yigo

Beatrice Cuenco
Health Science: Public Health
Concentration
Mangilao

Rianne Daileg Leong
Health Science: Public Health
Concentration
Dededo

Jared William Manzano Collado
Health Science: Pre-Physical
Therapy Concentration
Yigo

Chloe Zacharelle R. Ferrer
Health Science: Public Health
Concentration
Tamuning

Shaine Francis Tydingco Munoz
Health Science: Pre-Physical
Therapy Concentration
Agana Heights

Bachelor of Science in Nursing (B.S.N.)

Anabelle Y.K. Alba
Dededo

Tina Chen
Dededo

Ma. Rona Katrina Palo Olalia
Dededo

Anne Kaye Alba
Dededo

Aloysius Benedict T. Dela Rojo
Dededo

Meliza Argenal Pama
Mangilao

Joyce Ann Real Alfonso
Dededo

Danielle Trisha Madrazo Dolor
Tamuning

Adam Mack Melano Pangelinan
Mangilao

Makaela Jenae Barnes
Dededo

Junell Elomina
Maite

Rowell Joseph Llamas Pascua
Dededo

Rayel Venturina Batangan
Yigo

Shenalyn M. Kadusale
Dededo

Dann Maury A. Ragasa
Dededo

Jane DeGuzman Belga
Mangilao

Hannah Marie Capili Legaspi
Mongmong

Ivana Gaelle Reyes
Dededo

Dray Jose P. Borja
Mangilao

Althea Daco Lomibao
Yigo

Christian Manny Salumbides
Yigo

Kimverlyn Mae Subor Butters
Mangilao

Fredlyn Rose Lumogda I
Hagatna

Angel Kieu Saunders
Tamuning

Kayla Cherisse C. Cajigal
Dededo

Savannah Rose Perez Medler
Yigo

Maria Bondoc Silvestre
Tamuning

Kyle Santos Catilo
Tamuning

Joleene Makaila Agaran
Mendoza
Yigo

Melanie Austria Laygo Vargas
Dededo

France Danielle Totanes Catolos
Dededo

Michael B. Ocampo
Yigo

Rosalie Jane Wolborsky
Talofofo

Candidates for Degree in Course

Bachelor of Social Work (B.S.W.)

Eufemia-Kiana Lizama Artero
Yigo

Keimiella Rechelle Amores
Babauta
Dededo

Ariyanee Jo Babauta Bainco
Dededo

Leilani Rose Nauta Delgado
Dededo

Brianna Miranda Duenas
Sinajana

Letischa.G.Edilyong-Reichhardt
Agana Heights

Talysa Quintara Cruz Kakas
Barrigada

Stephanie Francisca Lujan
Lorenzo
Barrigada

Kaitlin R. Tenorio
Talofofo

Gabrielle Ulloa
Chalan Pago

Candidates for Degree in Course

GRADUATE STUDIES
Sharleen Santos-Bamba, Vice Provost,
Academic Excellence, Graduate Studies, Online Learning

GRADUATE PROGRAMS IN THE
COLLEGE OF LIBERAL ARTS AND SOCIAL SCIENCES

Master of Arts in English (M.A.)

Cassandra Genesis Santos
English: Linguistics Track
Yigo
BA University of Guam

Master of Arts in Micronesian Studies (M.A.)

Nina Mishio Peck
Micronesian Studies
Talofofo
BA University of Guam

Master of Science in Clinical Psychology (M.S.)

Casiana Lenae Ceraos Reyes
Agana Heights
BA University of Guam

Candidates for Degree in Course

***GRADUATE PROGRAMS IN THE
COLLEGE OF NATURAL AND APPLIED SCIENCE***

Master of Science in Biology (M.S.)

Justin Thomas Berg
Mangilao
BA & BS University of Delaware

Andrew John Kowal McInnis
Talofofo
BA Washington & Jefferson
College

Claire Michelle Moreland-Ochoa
Mangilao
BS Cornell University

Abram Laten Townsend
Mangilao
BS University of Maryland
Eastern Shore

Master of Science in Environmental Science (M.S.)

Mallary Nicole Chargualaf
Dueñas
Harmon
BA University of Guam

Master of Science in Sustainable Agriculture, Food and Natural Resources (M.S.)

Raymond Gerard Camacho
Chargualaf
Mongmong
BS University of Guam

Jonathan Kahokualaka'iokawika
Davis
Mangilao
BS University of Guam

Hope Victoria Mendiola
Evangelista
Sinajana
BS University of Guam

Candidates for Degree in Course

GRADUATE PROGRAMS IN THE SCHOOL OF BUSINESS AND PUBLIC ADMINISTRATION

Master of Public Administration (M.P.A.)

Melchor Sardoma Castigador
Tamuning
BBA University of Guam

Millie Caingat Iglesias Lujan
Inalahan
BS University of Guam

Meagan Ann McDonald
Agana Heights
BS Chaminade University of
Honolulu

Adrian John Festejo
Dededo
BS Columbia Southern
University

Manuel M. Lumbang JR
Dededo
BS University of Guam

Jessiree Alvarez Patao
Agat
BS University of Guam

Natasha Lujan Suba
Toto
BA University of Guam

Professional Master of Business Administration (P.M.B.A.)

Leann Rose Capindo Abonales
Business Administration
Yigo
BBA University of Guam

Bernadette Valencia Capindo
Business Administration
Yigo
BBA University of Guam

John Paul Gumataotao Duenas
Business Administration
Barrigada
BS Portland State University

Reede Jerico Garcia Aguon
Business Administration
Ipan, Talofofo
BBA University of Guam

Cynthia Rita Cruz
Business Administration
Mangilao
BBA University of Guam

Nakisha Onedera Garrido
Business Administration
Dededo
BA University of Guam

Candidates for Degree in Course

Paciano Felix Naputi
Gumataotao
Business Administration
Hagatña
BBA University of Guam

Clarissa Andrea Taitingfong
Padua
Business Administration
Ipan, Talofofo
BBA University of Guam

Joshua Santos Miller
Business Administration
Dededo
BBA University of Guam

Midson Tom
Business Administration
Mangilao
BBA University of Guam

GRADUATE PROGRAMS IN THE SCHOOL OF EDUCATION

Master of Arts in Counseling (M.A.)

Cristian Mark Batle
Dededo
BS University of Guam

Kelcey Anne Suva Flores
Tamuning
BA University of Guam

Kalani Asuncion Torre
Dededo
BAE University of Guam

Jesse De Leon Baza
Toto
BAE University of Guam

Evangeline Mae Helgenberger
Dededo
BSW University of Guam

Brian Christopher Guzman
Villanueva
Yona
BA University of Guam

Christina Aleen T. Benavente
Dededo
BAE University of Guam

Onania Orlando Snively
Dededo
BSW University of Guam

Candidates for Degree in Course

Master of Arts in Teaching (M.A.T.)

Mae Alexis P. Acain
Teaching: Secondary Education
Santa Rita
BA University of Guam

Natasha Marie Reyes Aldridge
Teaching: Elementary Education
Hagatña
BA University of Guam

Joshua Soriano Cabrera
Teaching: Secondary Education
Dededo
BA University of Guam

Ritacia Cabrera Fegurgur
Teaching: Elementary Education
Mangilao
BA University of Guam

Marx Philip Digomon German
Teaching: Secondary Education
Dededo
BA University of Guam

Erjohn Sanguyo Guiking
Teaching: Secondary Education
Dededo
BS University of Guam

Rhojine Andrew Garcia Javinal
Teaching: Secondary Education
Dededo
BA University of Guam

Conrad Anthony Kerber
Teaching: Secondary Education
Barrigada
BA Chaminade University of
Honolulu

Michelle Therese Peredo Luzano
Teaching: Elementary Education
Agana Heights
BA University of Guam

Thomas C.M. Murphy
Teaching: Secondary Education
Yona
BA Bangkok University

Sheena R. Newell
Teaching: Secondary Education
Tamuning
BS Michigan State University

Mariana Priscilla Perez
Pangelinan
Teaching: Secondary Education
Mongmong
BS University of Guam

Tertia Lynn Sablan
Teaching: Secondary Education
Mangilao
BS California State University,
Sacramento

Megan Renae Taitague
Teaching: Secondary Education
Talofofo
BA University of Guam

Miho Ota Tano
Teaching: Secondary Education
Tamuning
BA Aoyama Gakuin University

Lewis T. Tenorio
Teaching: Secondary Education
Tamuning
BS University of Guam

Master of Education (M.Ed.)

With Specializations

Deirdra Renae O'Donnell
Administration and Supervision
New Orleans, LA
BS Florida Institute of
Technology

Shauntay Nicole Hokuahilani
K. Afleje
Special Education
Toto
BAE University of Guam

Deneesha Camarin Santos Blas
Special Education
Yigo
BAE University of Guam

Charlene Ann Tina Dy
Special Education
Maina
BAE University of Guam

Marita San Luis Gogue
Special Education
Tamuning
BAE University of Guam

Audra Camille Camacho Mesa
Special Education
Talofofo
BA Notre Dame de Namur
University

Candidates for Degree in Course

Leanne Dollaga Parinas
Special Education
Yigo
BAE University of Guam

Jeralyn Alidon San Nicolas
Special Education
Dededo
BAE University of Guam

Jennelyn Castro Diven
Teaching English to Speakers of
Other Languages
Dededo
BAE University of Guam

Royanne June Mendiola Salas
Special Education
Dededo
BBA University of Guam

Isabella Louise DeLisle Terlaje
Special Education
Barrigada
BAE University of Guam

Beverly Ilemangilish
Teaching English to Speakers of
Other Languages
Kolonia, Pohnpei FSM
BAE University of Guam

As of 03/17/2022

Every effort is made to ensure this printed program is accurate with respect to degrees and honors conferred. However, printing schedules make complete accuracy impossible. A certified transcript is the official proof of graduation.

University of Guam
Admissions and Records Office
Graduation Data

Graduates for SPRING 2022 as of 03/17/2022

COLLEGE	Undergraduate		Graduate		Total	
	21/SP	22/SP	21/SP	22/SP	21/SP	22/SP
CLASS	44	40	4	3	48	43
CNAS	77	59	1	8	78	67
SBPA	122	85	15	17	137	102
SOE	28	24	30	36	58	60
SENG		7				7
SNHS	62	52	-	-	62	52
TOTAL	333	267	50	64	383	331

Masters Degree Comparison

MASTERS		FALL 17	FALL 18	FALL 19	FALL 20	FALL 21	SPRING 17	SPRING 18	SPRING 19	SPRING 20	SPRING 21	SPRING 22
CLASS	Art	0	1	0	0	0	0	0	1	0	0	0
	English	0	3	1	2	2	2	2	2	2	3	1
	Micronesia Studies	0	0	0	3	0	2	0	1	1	0	1
	Clinical Psychology	0	4	0	0	2	1	4	1	2	1	1
CNAS	Biology	6	3	6	5	3	2	1	3	1	1	3
	Environmental Science	0	1	3	0	3	3	0	2	5	0	1
	Sustainable Agriculture, Food and Natural Resources			1	0	0			1	2	0	3
SBPA	Public Administration	14	5	23	13	18	26	12	21	21	15	7
	PMBA-Business Admin	16	6	10	13	0	0	0	0	0	0	10
SOE	Counseling	11	5	9	13	11	5	4	14	3	7	8
	MAT Secondary Teaching	1	0	0	1	8	4	11	8	12	12	16
	<i>MED - specialization</i>											
	Administration & Supervision	1	2	0	2	0	2	7	1	4	1	1
	Reading	14	16	21	24	17	14	0	0	1	0	0
	Secondary Education	0	0	0	0	0	1	3	5	12	4	0
	Special Education	0	9	0	5	0	1	0	0	0	3	9
	TESOL	1	3	3	4	1	0	2	0	1	3	2
TOTAL		64	58	77	85	65	63	46	60	67	50	63

Grad numbers

Spring	GR	UG	Total
2022			
2021	50	333	383
2020	67	293	360
2019	60	315	375
2018	46	273	319
2017	63	262	325
2016	40	279	319

University of Guam
Admissions and Records Office
Graduation Data

2015	58	273	331
2014	46	245	291
2013	75	221	296
Fall	GR	UG	Total
2021	65	176	241
2020	85	161	246
2019	77	176	253
2018	58	199	257
2017	64	216	280
2016	58	190	248
2015	72	190	262
2014	53	184	237
2013	63	169	232

5.2 ACADEMIC, PERSONNEL, AND TENURE (AP&T) COMMITTEE



UNIVERSITY OF GUAM
UNIBETSEDÁT GUÅHAN
Board of Regents

Resolution No. 22-14

RELATIVE TO APPROVING THE MASTER'S IN ACCOUNTANCY DEGREE PROGRAM

WHEREAS, the University of Guam (UOG) is the primary U.S. Land Grant institution accredited by the Western Association of Schools and Colleges Senior College and University Commission serving the post-secondary needs of the people of Guam and the region; and

WHEREAS, the governance and well-being of UOG is vested in the Board of Regents (BOR);

WHEREAS, UOG desires to establish a new fully online graduate degree program, Master's in Accountancy (MAcc-OLL) under the direction of the School of Business and Public Administration (SBPA);

WHEREAS, University stakeholders have advocated for the development of a program that offers opportunities toward advancement and preparation for Certified Public Accountant (CPA) licensure for accounting professionals;

WHEREAS, the MAcc-OLL is designed to meet Guam's licensure requirements, offer theoretical and practical development and aligns with the American Institute of CPAs (AICPA) core competency framework and CPA exam framework;

WHEREAS, the proposed program aims to support the University's Para Hulo' initiatives and SBPA's goal to obtain the Association to Advance Collegiate Schools of Business accreditation and to uphold the quality of instruction and faculty through research works and presentations that will showcase students' abilities and knowledge;


WHEREAS, a program demand report documents a high level of interest in the program; and professional accounting organizations like the Guam Board of Accountancy, the Guam Society of Certified Public Accountants, Ernst & Young, and the Association of Government Accountants Guam Chapter have submitted letters of support for the MAcc-OLL degree program;

WHEREAS, the proposed MAcc-OLL degree program was prepared and submitted by the faculty in the Accounting division; considered and recommended by the SBPA Academic Affairs Committee and Dean, endorsed by Graduate Curricula Review Committee and the Faculty Senate, and reviewed and recommended for approval by the Senior Vice President & Provost and the President; and

WHEREAS, the Academic, Personnel and Tenure Committee has reviewed the proposal and recommends to the BOR for approval the MAcc-OLL degree program.


NOW, THEREFORE, BE IT RESOLVED, that the BOR hereby approves the MAcc-OLL degree program, effective AY2022- 2023.

Adopted this of 21st day of April, 2022.



Liza J. Provido, Chairperson

ATTESTED:



Thomas W. Krise, Ph.D., Executive Secretary

University of Guam

Request for Official Action on a Policy or Regulation

1. **Date of this request:** 03 / 04 / 22
2. **Destination of request:** (as per governance guidance or manual)
 Board of Regents President SVP&P VPAF/CBO Other _____
 BOR Committee: Academic, Personnel, and Tenure Budget, Finance, Investments, and Audit
 Physical Facilities Student Affairs, Scholarship, Alumni Relations and Honorary Degree
3. **Originating organizational unit:** School of Business and Public Administration
4. **Action proponent name:** Annette T. Santos, Dean email: atsantos@triton.uog.edu phone: 735-2501
5. **Action requested:** Create a Master of Accountancy program




6. **Justification supporting action request:** See attached
7. **Requested effective date of action, if approved:** AY2022-2023

8. **Manual or document to be altered:**
- | | |
|--|--|
| <input type="checkbox"/> BOR Policy | <input type="checkbox"/> RFK Library or MARC |
| <input type="checkbox"/> Academics | <input type="checkbox"/> Office of Information Technology |
| <input type="checkbox"/> Auxiliary Services _____ | <input type="checkbox"/> Office of Marketing & Communications |
| <input type="checkbox"/> Business Office _____ | <input type="checkbox"/> Office of Research & Sponsored Programs |
| <input type="checkbox"/> Enrollment Management & Student Success | <input type="checkbox"/> Safety & Security |
| <input type="checkbox"/> Facilities Maintenance & Services | <input type="checkbox"/> Triton Athletics |
| <input type="checkbox"/> Graduate Studies | <input checked="" type="checkbox"/> Other Graduate catalog _____ |
| <input type="checkbox"/> Human Resources Office | |



Location of proposed alteration in manual: SBPA **Version dated:** AY2022-2023

9. **Attach:**
- a. Proposed Procedure, Regulation, or Policy language (*in unlocked finalized Word file only, no PDFs*).
- b. Documentation showing reason and appropriate consultation with advisory and/or governance committees has been done.
- c. Documentation of a public hearing, as applicable.

10. **Consultation Record** (as per governance guidance, manual, or courtesy)

Committee	Position	Name / Signature (use BLUE ink)	Date
Originating Unit AAC <input type="checkbox"/> NA	Chair, AAC	Dr. Annette T. Santos / 	3/15/2022
Appropriate Dean/Director/ Admin <input type="checkbox"/> NA	Dean, SBPA	Dr. Annette T. Santos / 	3/15/2022
AD HOC Committee <input type="checkbox"/> NA		/	/ / 20
Student Gov Association <input type="checkbox"/> NA		/	/ / 20
Staff Council <input type="checkbox"/> NA		/	/ / 20
Administrative Council <input type="checkbox"/> NA		/	/ / 20
Faculty Senate <input type="checkbox"/> NA	President	Dr. Christopher Garcia-Santos / 	03/17/2022
Faculty Union <input type="checkbox"/> NA		/	/ / 20

11. **Administration Approvals** (as applicable)

Dr. Anita Borja Enriquez, SVP&P  _____, VPAF/CBO _____	<input checked="" type="checkbox"/> Approved <input type="checkbox"/> Disapproved	Mar 30, 2022
Dr. Thomas W. Krise, UOG President  _____, UOG President _____	<input type="checkbox"/> Approved <input type="checkbox"/> Disapproved	Mar 30, 2022
Dr. Janice Mallay, Actg. Chair, BOR Comm  _____, Actg. Chair, BOR Comm _____	<input checked="" type="checkbox"/> Approved <input type="checkbox"/> Disapproved	Apr 21, 2022
Liza J. Provideo, Chair, Board of Regents  _____, Chair, Board of Regents _____	<input checked="" type="checkbox"/> Approved <input type="checkbox"/> Disapproved	Apr 21, 2022



REQUEST FOR NEW DEGREE PROGRAM APPROVAL

- 1. Title of Program: Master of Accountancy (MACC-OLL)
2. Credit Hours Required: 30
3. Level of Program: [] Undergraduate [X] Graduate
4. Proposed Effective Date (Catalog/Bulletin): FALL 2021 2022 CE
5. Proposal Document: Attach proposal document to this form. See "Procedure for Proposals to Establish New Programs".

ATTACHED

6. APPROVAL Recommended by:

Table with 3 columns: UNIT, SIGNATURE (use BLUE pen please), DATE. Rows include For Program, Division Chair, Chair, College AAC/CC, Dean, of College, UCRC/GCRC, and President, Faculty Senate (if substantive).

APPROVED:

Approval table with 4 columns: Name, Title, Date, and another Name/Title. Includes Dr. Anita Borja Enriquez, Dr. Thomas W. Krise, and Liza J. Provido.

SBPA-AAC MEETING MINUTES

April 12, 2021 | 2:00 PM

Zoom Virtual Meeting Room

I. CALL TO ORDER at 1:58 p.m.

II. APPROVAL OF MINUTES of March 8, 2021 Meeting – **M/S/C (McNinch/Ho) Motion to approve. All approved. No objections. Motion carried.**

III. OLD (Standing) BUSINESS

A. AY2021-2022 Academic Schedule – *Fanuchånan, Tinaló, Fañomnåkan, Finakpó*

1) Modified 15min Break Schedule for Fanuchånan (Fall) 2021 Course Schedule

a. Discussion and clarification on SVPP’s urgent request, confirm and update course delivery method (identifying one of the five categories listed) for 21SU and 21FA. Dean informed Chairs to provide updates by tomorrow morning.

b. Required Course Textbook and Material Listing Due

2) Goal: minimize amendments to Course Schedule

3) WSCUC Authorization – UOG may continue remote instruction in Finakpó 2021. Official announcement forthcoming from USDOE on Fall 2021.

Discussion to use Finakpó’ 2021 as “test run” for the Fall.

B. Academic Master Plan¹ – please include this in your Division’s Strategic Planning discussions and for presentation at SBPA Strategic Planning Retreat.

C. SBPA 20FA/21SP Strategic Planning Retreat Series – Proposed Topics and Details

1) Aligning Mission, Goal, and Objectives with Para Huló

2) Academic Master Plan

3) Accreditation and Assessment

4) Program Review

D. Annual Assessment Inventory Report – Closing the Loop activities update.

E. Faculty Learning Communities or Meetups – updates

F. List of Courses identified for regular Online Delivery – Dean requested Chairs to identify course(s) that are good candidates for this method of delivery.

G. SBPA Faculty Handbook

IV. NEW BUSINESS

A. Request for 21SP Division Activities and Events Calendar (A. Santos) – Dean requested Chairs provide list of end of semester events. Only one received from Dr. Ruane.

B. BA Division Action Items (K. Ho)

1) New Program Request: MAcc – **M/S/C (McNinch/Santos) Motion to endorse the MAcc Program. No objections. Motion carried.**

¹ Submitted on November 23, 2020.

- 2) Course Revision Requests
 - a. BA330 IT & Networks for Business
 - b. BA380 E-Business
**M/S/C (McNinch/Ho) Motion to approve Course Revisions. No objections.
Motion carried.**
3. Actions approved on behalf of AAC and Dean:
 - c. Course Revision Request: BA251 Guam's Tourism Product
 - d. Course Removal Request: BA150 Introduction to Hospitality
 - e. New Course Request: BA351 Tourism and Innovation
 - f. New Course Request: BA353 Hospitality Services Management
- C. Proposed Modified Course Schedule (15 minutes between classes)
- D. Other Business

V. ANNOUNCEMENTS

- A. SBPA Graduate Hooding and Recognition Ceremonies – SAVE THE DATE
 - 1) Thursday, May 20, 4-6pm – Graduate Hooding Ceremony
 - 2) Friday, May 21, 10am-2pm – UG Recognition Ceremony
- B. Hybrid Commencement Ceremony: May 23, 2021 at Paseo Stadium (plans are still evolving).
- C. Dean's Speaker Series, 2:00 PM
 - 1) ~~February 12: Siska Hautapea (confirmed)~~
 - 2) ~~March² 12: Governor Lou Leon Guerrero (confirmed)~~
 - 3) April 23: CNMI Representative Sheila Jack Babauta (confirmed)
 - 4) May³ 7: Attorney or Judge for National Law Day. Dean requested to speak with Dr. McNinch on Law Day possible speaker.

VI. ADJOURNMENT at 2:44pm

AAC Meeting Schedule (Every 2nd Monday at 2PM):

~~February 8, 2021~~

~~March 8, 2021~~

April 12, 2021

May 10, 2021

² March 8: International Women's Day; March 9: UOG Charter Day

³ May 1: Law Day

MASTER OF ACCOUNTANCY
SCHOOL OF BUSINESS AND PUBLIC ADMINISTRATION
UNIVERSITY OF GUAM

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REQUEST FOR APPROVAL OF A NEW DEGREE PROGRAM

Date submitted: _____

1. Definition of the Proposed Program

- 1.1. Full and exact designation (degree, major, minor, certificate, etc.) for the proposed program.**

Master of Accountancy Online (MAcc – OLL)

- 1.2. Name of the college submitting the request.**

School of Business and Public Administration (SBPA)

- 1.3. Name of the department, department's division, or other unit of the college which would offer the proposed program.**

School of Business – Accounting

- 1.4. Name, title and rank of the individual primarily responsible for drafting the proposed program.**

Martha G. Suez-Sales, DBA, CPA, CGMA, Assistant Professor of Accounting

The document has been reviewed by the Accounting Faculty Committee whose members are listed below.

Doreen Crisostomo, Ph.D., CGFM, CICA, CFE, Professor of Accounting, Accounting Faculty Committee Chair

Jason Katigbak, MBA, CPA, CIA CFE, CGMA, Part-time faculty, Guam Society of CPAs President, Deputy Chief Financial Officer of IP&E Holdings, LLC

David Sanford, CPA, Guam Board of Accountancy Executive Director

1.5. Objectives of the program

Purpose: the purpose of the University of Guam online learning Master of Accountancy program (MAcc-OLL) is to offer accounting students a path to CPA licensure eligibility while completing a 150-hour program and receiving a master’s degree at their local university. The program curriculum is also designed to offer the working professional who already has an undergraduate degree the opportunity to complete a graduate degree in accounting while taking classes predominately online.

Objectives: the program has two main broad objectives: 1) to provide a MAcc-OLL program delivered fully online that is convenient, and accessible to working professionals who wish to become licensed CPAs by meeting the 150-credit hour requirement in effect December 2021; and 2) the program will address concerns from the university’s stakeholders: accounting professionals, Guam Board of Accountancy, Guam Society of CPAs and others who have advocated for the creation of regional educational and career options for future CPAs and accounting professionals in general. A regional program will be more affordable and economic to local students who will benefit from the lower resident tuition (compared to nonresident tuition of off-island programs), and access to financial aid and other federal and regional support programs.

Program Description: the University of Guam is the only institution of higher learning in Guam and Micronesia offering a 4-year program in accounting, and the opportunity for many island residents to attend a local university without incurring the higher costs of off-island education. The Master of Accountancy is a cohort-based, 30-credit hour program that will be offered fully online over a 12-month period to prepare accounting majors and working professionals pursuing Certified Public Accountant (CPA) Guam licensure to fulfill the 150-credit hour requirement effective December 15, 2021, pursuant to the Guam Code Annotated Section 35105(c)(2).

Program Learning Outcomes: the curriculum design and pedagogical approach have been specially planned for distance education following the model of a similar graduate program at SBPA (i.e., PMBA on-line). The curriculum is designed to meet the program learning outcomes in accordance with the American Institute of CPAs (AICPA) core competency framework, and the CPA exam framework.

PROGRAM LEARNING OUTCOMES	AICPA CORE COMPETENCIES	CPA EXAMINATION SKILL LEVELS	INSTITUTIONAL GRADUATE
---------------------------------	----------------------------	------------------------------------	---------------------------

			LEARNING OUTCOMES
Upon completion of this program, students should be able to:			
<p>PLO1 Evaluate complex accounting problems in auditing, financial reporting, and taxation using professional judgment, skepticism, and analytical tools, and make recommendations for optimal solutions.</p>	<p><u>RISK ASSESSMENT, ANALYSIS, AND MANAGEMENT</u>: assess, analyze and manage risk using appropriate frameworks, professional judgment, and skepticism for effective business management. <u>DECISION-MAKING</u>: Objectively identify and critically assess issues and use professional judgment to develop appropriate decision models, identify, and analyze the costs and benefits of alternative courses of action and recommend optimal solutions. <u>RESEARCH</u>: Identify, access and apply relevant professional frameworks, standards and guidance, as well as other information for analysis and to make informed decisions.</p>	<p><u>EVALUATION</u>: the examination or assessment of problems, and use of judgment to draw conclusions. <u>APPLICATION</u>: the use or demonstration of knowledge, concepts or techniques.</p>	<p>Demonstrate mastery of critical skills, theories, methodologies, and other content knowledge at a level that will enable them to address fundamental questions in their primary area of study.</p>
<p>PLO2 Analyze global, regional, and local accounting issues and environmental factors (i.e., economy, information systems, industry, legal and regulatory, etc.), identifying causes of concern, and provide evidence to support inferences.</p>	<p><u>GLOBAL INDUSTRY PERSPECTIVE</u>: identify the unique global and industry factors, and analyze the related risks, and opportunities and their impact on an organization. <u>STRATEGIC PERSPECTIVE</u>: objectively identify, analyze and evaluate data and information for effective strategic planning, implementation, and management. <u>GOVERNANCE PERSPECTIVE</u>: understand the legal and regulatory environments affecting an organization and their effects on an organization's operations, internal controls, and enterprise risk management. Recognize an organization's social and environmental responsibilities.</p>	<p><u>ANALYSIS</u>: the examination and study of the interrelationships of separate areas in order to identify causes and find evidence to support inferences. <u>REMEMBERING AND UNDERSTANDING</u>: the perception and comprehension of the significance of an area utilizing knowledge gained.</p>	<p>Plan, conduct, and complete a significant research or creative project.</p>

<p>PLO3 Develop methods of communication that most effectively inform both technical and non-technical audiences including oral, written, and graphic.</p>	<p><u>MEASUREMENT ANALYSIS AND INTERPRETATION</u>: identify and apply appropriate, reliable, and verifiable measurements to analyze data for a given purpose and intended use. <u>REPORTING</u>: identify the appropriate content and communicate clearly, and objectively to the intended audience the work performed and the results as governed by professional standards, required by law or dictated by the business environment. <u>COMMUNICATION</u>: actively listen and effectively deliver information in multiple formats tailored to the intended audience.</p>	<p>Communication with management and those in charge of governance (AUD); Written communication for BEC and all parts of the CPA exam.</p>	<p>Exercise oral and written communication skills sufficient to publish and present work in their field.</p>
<p>PLO4 Demonstrate leadership and collaboration skills in order to accomplish the desired outcome(s), acknowledging and leveraging diversity and multi-cultural societies.</p>	<p><u>COLLABORATION</u>: work productively with diverse individuals in a variety of roles, with multiple interests in outcome to achieve acceptable and optimal results. <u>LEADERSHIP</u>: know and apply models of leadership to influence, inspire and motivate diverse individuals and groups. Develop attitudes and behaviors that recognize diversity and promote inclusion, and optimize individual and organizational performance.</p>	<p>Not tested</p>	<p>Exemplify, through service, the value of their discipline to the academy and the community at large, interacting productively and professionally with people from diverse backgrounds.</p>
<p>PLO5 Employ professional and ethical standards of conduct when assessing the consequences of decisions on stakeholders and justify resolutions.</p>	<p><u>ETHICAL CONDUCT</u>: behave in a manner bound by ethical principles for the protection of society, including upholding the AICPA Code of Professional Conduct. <u>PROFESSIONAL BEHAVIOR</u>: practice in a manner that is consistent with the character and high standards set by the AICPA and the accounting profession. Demonstrate a work ethic and respect for diversity, as well as a commitment to continuously</p>	<p>Ethics professional responsibilities and general principles (AUD); Ethics professional responsibilities and tax procedures (REG).</p>	<p>Adhere to the ethical principles of academia and their respective disciplines in coursework, fieldwork, and other appropriate situations.</p>

	acquire new personal and professional skills and knowledge.		
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1.5.1. Specify the subject matter to be covered

The curriculum is designed to fulfill the new CPA’s 150 credit-hour educational requirement prior to licensure. The curriculum will include a balance of advanced accounting coursework (e.g., audit, tax, financial accounting, consulting) focused on molding an ethical professional who will continue to learn and develop in a global competitive market. The curriculum includes courses in research, accounting theory, current contemporary issues, and information systems and data analytics. Topics are organized into four areas matching the CPA exam’s categories:

1. REGULATION
 - a. Area I – Ethics, Professional Responsibilities and Federal Tax Procedures
 - b. Area II – Business Law
 - c. Area III – Federal Taxation of Property Transactions
 - d. Area IV – Federal Taxation of Individuals
 - e. Area V – Federal Taxation of Entities
2. FINANCIAL ACCOUNTING AND REPORTING
 - a. Area I – Conceptual Framework, Standard-Setting and Financial Reporting
 - b. Area II – Select Financial Statement Accounts
 - c. Area III – Select Transactions
 - d. Area IV – State and Local Governments
3. AUDITING AND ATTESTATION
 - a. Area I – Ethics, Professional Responsibilities and General Principles
 - b. Area II – Assessing Risk and Developing a Planned Response
 - c. Area III – Performing Further Procedures and Obtaining Evidence
 - d. Area IV – Forming Conclusions and Reporting
4. BUSINESS ENVIRONMENT AND CONCEPTS
 - a. Area I – Corporate Governance
 - b. Area II – Economic Concepts and Analysis
 - c. Area III – Financial Management
 - d. Area IV – Information Technology
 - e. Area V – Operations Management

1.5.2. *Specify the intellectual skills and learning methods to be acquired.*

The program is designed to provide a high-quality educational experience to prepare newly graduates and working professionals for a career in accounting by embedding CPA exam preparation courses as part of the graduate curriculum. Additionally, the program is designed to meet the American Institute of CPA (AICPA) Core Competencies and the CPA exam broad objectives to enhance student analytical decision-making, problem solving, and critical thinking skills necessary to succeed in today's dynamic accounting environment. A natural outcome of this underlying philosophy is the development of highly rigorous courses that integrate depth of technical knowledge with the breadth of understanding. Offering three-unit courses allows for the professional development that is critical to students' transition to the professional work environment. The program caters to working professionals and students from neighboring islands in the Pacific region that may not have the financial means to relocate to Guam to complete this program. The online modality of learning will provide an opportunity for the university to hire quality faculty from around the world without the added costs of relocation and resource limitations characteristic of island communities.

1.5.3. *Specify the affective and creative capabilities to be developed.*

The AICPA core competencies were designed by working professionals and academics to offer general guidelines of the skills and performance milestones that accounting students must possess as entry-level professionals. Over the years, the accounting profession has become increasingly more complex requiring practitioners to abide by the profession's rules and regulations while attending to their clients' needs. Future professionals must be adept, knowledgeable, creative, technologically advanced, possess higher critical thinking skills and decision-making capabilities while being mindful as to how these decisions and actions affect a wide range of stakeholders. This program aims to prepare professionals for the future. This requires affective and creative capabilities that integrate technology and data analytics with accounting skills to face future challenges such as artificial intelligence.

Moreover, the MAcc aims to support the university's Para Huló initiatives and SBPA's goal to obtain the AACSB accreditation and to uphold the quality of instruction and faculty through research works and presentations that will showcase our students' abilities and knowledge. The proposed program will be delivered fully online providing not only support for our local student community, but also reaching out to neighboring islands where students may not have the opportunity to physically attend an off-island university. This medium of delivery offers the flexibility to allow for regional and international partnership opportunities that will contribute to scholar-practitioner research

and academic scholarship positioning the university as a leader in education and research in the region.

1.5.4. *Specify, if the relevant, the specific career-preparation practices to be mastered.*

The specific career-preparation practices to be mastered are outlined in the AICPA core competencies. These are as follows:

- RISK ASSESSMENT, ANALYSIS, and MANAGEMENT: assess, analyze and manage risk using appropriate frameworks, professional judgment, and skepticism for effective business management.
- DECISION-MAKING: Objectively identify and critically assess issues and use professional judgment to develop appropriate decision models, identify, and analyze the costs and benefits of alternative courses of action and recommend optimal solutions.
- RESEARCH: Identify, access and apply relevant professional frameworks, standards and guidance, as well as other information for analysis and to make informed decisions.
- GLOBAL INDUSTRY PERSPECTIVE: identify the unique global and industry factors, and analyze the related risks, and opportunities and their impact on an organization.
- STRATEGIC PERSPECTIVE: objectively identify, analyze and evaluate data and information for effective strategic planning, implementation, and management.
- GOVERNANCE PERSPECTIVE: understand the legal and regulatory environments affecting an organization and their effects on an organization's operations, internal controls, and enterprise risk management. Recognize an organization's social and environmental responsibilities.
- MEASUREMENT ANALYSIS AND INTERPRETATION: identify and apply appropriate, reliable, and verifiable measurements to analyze data for a given purpose and intended use.
- REPORTING: identify the appropriate content and communicate clearly, and objectively to the intended audience the work performed and the results as governed by professional standards, required by law or dictated by the business environment.
- COMMUNICATION: actively listen and effectively deliver information in multiple formats tailored to the intended audience.
- COLLABORATION: work productively with diverse individuals in a variety of roles, with multiple interests in outcome to achieve acceptable and optimal results.
- LEADERSHIP: know and apply models of leadership to influence, inspire and motivate diverse individuals and groups. Develop attitudes and behaviors that

recognize diversity and promote inclusion and optimize individual and organizational performance.

- **ETHICAL CONDUCT:** behave in a manner bound by ethical principles for the protection of society, including upholding the AICPA Code of Professional Conduct.
- **PROFESSIONAL BEHAVIOR:** practice in a manner that is consistent with the character and high standards set by the AICPA and the accounting profession. Demonstrate a work ethic and respect for diversity, as well as a commitment to continuously acquire new personal and professional skills and knowledge.

1.6. List of all courses, by catalog number, title and units of credit to be required for a major under the proposed degree program.

PROPOSED COURSE NUMBERS	ACADEMIC PLAN (AY2021-2022)		CREDITS
	TERM 1	8-WEEKS	
BA500	Professional Accounting research & communication		3
BA604	REG: Regulation and Tax planning		3
	TERM 2	8-WEEKS	
BA503/BA408	Advanced auditing and Forensic Accounting		3
BA603 606	AUD: Auditing and Attestation		3
	TERM 3	8-WEEKS	
BA502	Information Systems and Data Analytics for Accountants		3
BA605	BEC: Business Environment & Concepts		3
	TERM 4	8-WEEKS	
BA501 504	Financial Statement Analysis and Valuation		3
BA600	FAR: Financial Accounting & Reporting		3
	TERM 5	8-WEEKS	
BA506 507	Corporate Governance and Ethics		3
BA701	Accounting Capstone Experience		3
		TOTAL	30
		Undergraduate degree (BBAA)	124
		Grand total	154

1.7. Clarification of number and types of electives, if any under the proposed program, including special options.

No electives are offered under this proposed program.

1.8. *Justification of any unusual characteristics of the proposed program; e.g., in terminology, units of credit required, types of course work, etc.*

Most Master of Accountancy programs do not include CPA exam preparation courses. This competitive advantage will help the university select and admit the best students, thereby, assuring a high-quality program that is attractive to prospective employers. The compressed one-year format also gives students a highly valued opportunity for early entrance into the workforce. In sum, the proposed program not only fulfills the Guam CPA licensure requirements, but also has some significant advantages that outweigh the cost of its offering.

1.9. *Prerequisites and criteria for admission of students to the proposed program, and for their continuation in the program.*

Applicants must have the following minimum qualifications, to be eligible to apply to the program:

- a. Earned baccalaureate degree in accounting or business from an accredited college or university.
- b. Graduate admission application and application fee
- c. Official transcripts of all coursework completed
- d. GMAT or GRE test scores (a minimum score of 500 is preferred) *
- e. At least two letters of recommendation
- f. Current resume
- g. Minimum cumulative undergraduate grade point average of 3.0.

* This requirement is waived for UOG undergraduate students with an overall cumulative GPA of 3.25 and above. Students will also be eligible for a waiver if they have completed two years of relevant, post-bachelor, full-time professional experience with demonstrated career progression, or a graduate degree from an accredited institution.

In addition, accounting and non-accounting business undergraduate students must complete the following prerequisites before entering the program:

- 12 semester hours in upper division accounting courses (e.g., Intermediate Accounting I, Intermediate Accounting II, Advanced Accounting, Auditing, Cost and Managerial Accounting)
- 6 semester hours in Economics
- 3 semester hours in Finance, and
- 3 semester hours in Business Law

All applications will be evaluated by a SBPA Accounting Admissions Graduate Committee.

1.10. *Evidence the degree program has a coherent design and is characterized by continuity, sequential progression, and a synthesis of learning.*

The program's objectives mirror the American Institute of CPA's core competencies. The core competencies were developed through nationwide collaboration of accounting professionals and educators, and they define a set of skills-based competencies needed by all students entering the accounting profession, regardless of the career path, whether public, industry, government, nonprofit, or the specific accounting services they will perform. The AICPA is an accounting professional organization that issues professional standards in all areas of accounting (auditing, financial, cost/managerial, taxation, etc.), offers continuing education and credentialing programs, leads and sponsors advocacies, undertakes research, and designs the CPA examination.

Additionally, the program will be frequently monitored by the Accounting Faculty Committee composed by members of the Guam professional accounting community (Guam society of CPAs and the Guam Association of Government Accountants), UOG faculty, and members of the Guam Board of Accountancy.

1.11. *Describe how educational effectiveness of program is to be measured.*

Refer to Appendix A for the MAcc-OLL's assessment plan.

Data collection will take place in accordance with the assessment plan included in Appendix A. Additionally, the program will undergo an annual assessment evaluation due October 1st. Data will be compiled by the program faculty and Program Chair and reviewed by the Accounting Faculty Committee, the Dean of the School of Business and Public Administration and the Senior Vice President of Academic and Student Affairs. The Program Faculty will also participate in annual and/or bi-annual retreats to review current status and consider potential needs and adjustments. At 5-year intervals, a full program review will be undertaken to meet accreditation requirements (WASC and professional accrediting bodies) as well as university program review requirements.

2. Context of the Proposed Program

2.1. *Examples of colleges offering the proposed program.*

There are numerous public and private universities that offer similar programs with the same objective of assisting students in fulfilling state(s) CPA licensure requirements. Examples of similar regionally accredited online programs are:

- Southern Utah University – public, AACSB* (Master of Accountancy online and on campus)
- Franklin University – private, IACBE (Master in Accountancy online and on campus)
- Texas A&M University Commerce – public, AACSB (Master of Science in Accounting online, on campus, or blended)
- SUNY Polytechnic Institute – public, AACSB (Master of Science in Accountancy online)
- Colorado State University Global – public, ACBSP (Master in Professional Accounting online)
- Golden Gate University – private, ACBSP (Master of Accountancy online, on campus, blended)
- University of Southern California – private, AACSB (Master of Business Taxation online)

* The designation AACSB, ACBSP, or IACBE indicates a special accreditation for business programs. UOG SBPA’s accounting and business undergraduate programs are IACBE accredited.

2.2. *Endorsement from university or community elements.*

Refer to Appendix B for the letters of endorsement from representative of professional organizations, and Appendix C for survey results from students and alumni participants.

2.3. *Differences of the proposed program, if any, from similar programs in other institutions.*

There are no major differences with the exception of the CPA examination preparation courses. Very few programs include these preparation courses as part of their curriculum. The inclusion of these courses is an added advantage for our university, increasing marketability of the program and ensuring sustainability and growth while meeting the prescribed quality standards imposed by the AICPA and the university’s accrediting institutions.

2.4. *Relation of the proposed program to the total educational program of the respective college.*

In 2016, Guam law incorporated the minimum credit hour requirement of 150 in order to obtain professional certification as a Certified Public Accountant (CPA) effective December 2021. To sit for the exam, Guam candidates must complete a bachelor's degree in accounting or business and meet the 24-credit hour requirements in upper division accounting, and 24-credit hour in business. Additionally, Guam Public Law 33-193 permits Guam candidates to sit for any of the four sections of the exam while enrolled in an accredited undergraduate degree program within eighteen (18) months of graduation from the first exam section.

Currently, the University of Guam offers a 124-credit hour Bachelor in Business Administration in Accounting (BBAA), which meets the upper division accounting and business credits required to sit for the exam. Once the 150-credit hour requirement is in effect (December 2021), candidates that passed all 4-parts of the CPA exams will have to fill the gap by either taking additional courses or by completing any of the other two master programs offered by the SBPA such as the Master in Public Administration or the Professional Master in Business Administration.

While these options may be potentially valuable to the student, is not the equivalent of a graduate degree in accounting for graduates seeking employment or advancement. The 150-credit hour requirement has been in effect in many states across the United States for many years. As a result, many schools and universities have implemented ways to fill this gap with CPA course certifications, master's in accounting programs, and other variations. The proposed program fills this gap and provides for sustainable ways for accounting professionals to continue to serve the island community and SBPA values.

2.5. *Relation of the proposed program to the planned curricular development of the respective instructional area (department, department's division).*

The proposed program is congruent with SBPA's planned curricular development because it is designed in conjunction with the existing Bachelor of Business Administration in Accounting (BBAA), and it is overseen by the same internal and external authoritative and accrediting bodies. In other words, the MAcc-OLL is an extension of the BBAA designed to further prepare accounting professionals to meet quality professional standards and skills that meet employers' needs.

2.6. *List of other programs currently offered which are closely related to the proposed program.*

Existing programs that may be used as close replacements for the MAcc-OLL are the Master in Public Administration (MPA) or the Professional Master in Business Administration (PMBA) with added CPA examination preparation courses. However, 42.86% (n=70) of those surveyed indicated a preference for the MAcc-OLL compared to the MPA with CPA courses on campus (10%, n=70), and PMBA with CPA courses online or on campus (5.71% and 22.86% respectively, n=70) (refer to Appendix C).

There are three possible explanations for the MAcc-OLL preference. One is the MAcc-OLL credential is compatible with graduates' specialization and would be more attractive and suiting to potential employers allowing local students the ability to compete with off-island hires. Another explanation relates to the curriculum taught on the MAcc-OLL which is more accounting focused providing higher quality training and learning to professionals than the PMBA and/or MPA curricula offerings, and preparing students to pass the CPA examination and other accounting certifications. A third deterrent could be attributed to the entrance requirement of the PMBA. To be accepted, applicants have to have at least two years of management experience or professional work experience. This requirement may be difficult for recent graduates of our baccalaureate programs to meet and may impede their path to graduate studies.

2.7. *Explanation of how the needs to be met by the proposed program have previously been satisfied.*

The Guam licensure requirement's deadline is December 15, 2021. The MAcc-OLL is designed to meet this requirement while offering theoretical and practice development of accounting professional that are currently employed and/or have completed a bachelor's degree in accounting and/or business. The 12-month proposed program is set to launch in August 2021 at the earliest so that upon completion graduate students will meet the 150-credit hour requirement. This assumes that students have successfully passed the four sections of the CPA examination. CPA examination preparation courses for the four sections are included in the MAcc-OLL curriculum to facilitate students' success and ease into the professional world.

Other options available to UOG students are to take additional non-degree accounting and/or business courses (26 credits), complete an accounting graduate degree from an off-island or online university, obtain either a PMBA or MPA degree from the University of Guam.

2.8. *Applicability of course work taken under the proposed program to other programs currently offered.*

The courses offered under the proposed program are specialized and as a result are not applicable to other programs' offerings.

2.9. *Assurance that courses and programs are planned both for optimal learning and accessible scheduling, and are offered in a manner that ensures students the opportunity to complete the entire program as announced.*

The proposed MAcc-OLL is cohort-based and offers an accelerated format of delivery. The 12-month distance learning program structure provides working professionals with the advantage of obtaining a graduate degree without having to sacrifice current earnings. It also provides students an opportunity to apply the program's theories and knowledge to their practice. The program's pedagogy is focused on integrating students' practice with the theory learned in the classroom. The integration of theory with practice is meant to enhance critical thinking by questioning taken for granted assumptions, promoting self-reflection, and improving performance and understanding. Fusing theory with practice will also allow those professionally inexperienced students to study actual situations and scenarios, being better prepared after graduation for future careers in accounting. Pre- and post-course assignments will focus on continuing to bridge theory and practice even outside the classroom.

The program is also designed to provide a high-quality educational experience. The underlying philosophy is development of rigorous courses that integrate the depth of technical knowledge with the breadth of understanding, augmented with relevant research findings. To achieve these goals, the program consists of five regular eight-week terms for the duration of one-year starting in August and ending in May of the following year. Term 1 and 2 are offered in Fall, Term 3 Fall Intersession, Terms 4 and 5 in Spring. A one-day orientation will be scheduled prior to the start of Term 1, in order to provide an official introduction of the program to the new cohort of students.

3. Need for the Proposed Program

3.1. *Primary reason for requesting the proposed program.*

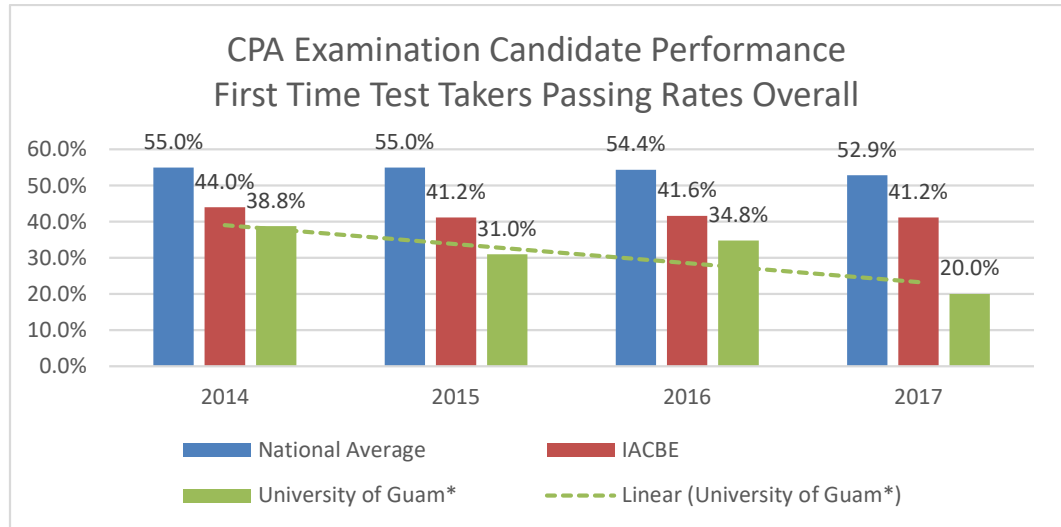
The demand for a graduate accounting program which addresses the needs of existing Guam and Micronesian accounting students and the needs of degreed individuals returning to school on a fulltime or part-time basis is met by the proposed MAcc-OLL. The program would offer UOG undergraduate accounting students the opportunity to (upon qualifications) enroll in the MAcc-OLL program as graduating seniors (with instructor's approval) and graduate with a BBAA and a MAcc-OLL for an additional

year. The MAcc-OLL would also offer a traditional option that would allow college graduates from other institutions to (upon meeting the required qualifications) enroll in the program and complete the MAcc-OLL, taking courses predominantly online to accommodate working professionals. Refer to the student and alumni survey in Appendix C.

The intent of this program is to enhance the BBAA curriculum. The CPA examination's topics are continuously augmented to fit practitioners' needs in today's environment. The required 124-credit hour under the BBAA may not be sufficient to thoroughly cover these topics and adequately prepare students to pass all four parts of the CPA examination. This is the main reason why most states across the U.S. have adopted the 150-credit hour requirement for licensure.

Consequently, most students in the U.S. have masters' degrees in accounting. This may leave University of Guam students in a less competitive position for career advancement and job opportunities. While some prospective students seeking an accounting career may choose to complete similar programs at a different university, this option may be costly for Guam and Micronesian students who may not have the means to attend a university off-island either for economic, employment, or family reasons. The proposed program will be offered as one of the many successful programs administered by the School of Business and Public Administration (SBPA).

The graphs below show a comparison of the CPA examination results for graduate students with a bachelor's degree from the University of Guam, students from IACBE accredited institutions (same as SBPA), and U.S. National averages. Results are for the CPA passing rate for first-time test takers overall including (Auditing and Attestation (AUD), Financial Accounting Reporting (FAR), Regulation (REG), and Business Environment Concepts (BEC)).



3.2. Professional uses of the proposed program.

As described in previous sections, the proposed program is designed to prepare students for a career in accounting in different areas: auditing, taxation, managerial, law enforcement, and financial statement preparation and analysis. Graduate students will have the opportunity to work in a variety of positions such as auditors, tax preparers/planners, criminal investigators, consultants, budgeting, controllers, regulators, underwriters, business valuers, educators, and others.

3.3. Results of a survey of serious interest in enrolling under the proposed program.

Refer to Appendix C for survey results.

3.4. Enrollment figures during the past two years in specified courses or programs related to the proposed program which indicates interest in the proposed program.

BACHELOR OF BUSINESS ADMINISTRATION IN ACCOUNTING (BBAA)												
Undergraduate Student Enrollment (Fanuchanan - Fall semesters)												
(University of Guam FACT book AY 2019 - 2020)												
Academic year	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
First-Time Freshmen Enrollment	19	27	13	17	22	15	27	19	13	16	18	20
Declared Majors	113	144	150	161	177	160	199	183	178	152	152	172
Number of Degrees Granted	17	16	26	18	38	22	39	32	31	31	34	15

3.5. Estimate of the number of students completing the proposed program in the second year and in the fifth year after its approval. Estimated enrollment for this new program for the next two years.

Estimate of Student Enrollment (3-years) *			
	Fall 2021	Fall 2022	Fall 2023
Cohort 1	10		
Cohort 2		12	
Cohort 3			15
Total	10	12	15

* The length of the program is 12-months. Thus, the estimate of the number of students completing the proposed program is the same as the expected number of enrollees. The maximum number of students enrolled at any time in the program will be 15 in order to preserve the quality of learning and teaching.

3.6. Total FTW lower division and upper division, enrollments in the specified department, department’s division, or other units of the college which would offer the proposed program, as of the current semester and as projected five years hence, further divided into lecture FTE and laboratory FTE where appropriate.

The program will be delivered by academically and professionally qualified full-time and part-time faculty. The online platform also allows flexibility in hiring faculty from a global pool of expertise and experience. This provides an opportunity to explore a diversity of project themes and international engagement opportunities that serve to enhance the quality of the MAcc-OLL program offerings. Additionally, the Guam Board of Accountancy has donated \$1 million under the administration of the Guam Endowment Foundation for the Herminia Dierking and John Phillips Visiting Professor and Lecturer Program. This funding is available for the support of this program as needed and with the approval of its oversight committee.

Refer to the Budget Proposal in Appendix D for faculty and student FTE, and financial projections.

3.7. Advantages to the college of offering the proposed program.

The proposed MAcc-OLL program has at least three comparative advantages when compared to programs offered by other institutions.

First, it is designed for working professionals by providing instructional flexibility with asynchronous fully online classes. This allows students to remain employed and continue to attend to their family and professional obligations while given the opportunity to

advance their careers. Moreover, the program will offer students the chance to interact with quality professionals and educators in their field without having to leave the island. The School of Business and Public Administration already offers a well-established, highly recognized region-wide Professional Master of Business Administration fully online. The MAcc-OLL program mimics the PMBA cohort-based structure and online best practices developed over the years since launching in 2011.

Second, the program will allow existing fulltime undergraduate students to seamlessly transition from their BBAA program to the MAcc-OLL program. This transition provides advantages to working students in the BBAA program. Providing a program that offers students the opportunity to earn a high-quality graduate degree, and work at one of the many companies or organizations in the region, without relocating is invaluable to the student and to the regional employer. This is an advantage when compared with existing graduate program at SBPA such as the MPA or the PMBA (refer to the student survey in Appendix C).

Third, the MAcc-OLL program will serve as an opportunity for the University of Guam to leverage its existing international business programs and generate additional revenues. The University has seen a considerable recent growth in its undergraduate international student population. The offering of a graduate program in accounting is expected to be well received by the existing student body and should be a useful tool to attract additional high-quality international students from universities with which the university has established partnerships.

4. Resources for the Proposed Program

4.1. List of all present faculty members, with rank, highest degree earned, publications and professional experience, who would teach in the proposed program. Include a schedule of courses over the next two years, with an indication of who teaches which course.

Curriculum vitae for each faculty member are presented in Appendix E. A listing of present faculty members is stated below. Additional part-time faculty will be hired to fill any gaps and depending on potential growth of student enrollment.

Doreen T. Crisostomo, PhD, CGFM, CFE, Professor of Accounting – Corporate Governance and Ethics, and Professional Accounting Research and Communication.

Martha G. Suez-Sales, DBA, CPA, CGMA, Assistant Professor of Accounting – Accounting Capstone Experience.

William Montanez, M.S. Forensic Accounting, CPA, Assistant Professor of Accounting - Regulation (REG) and Tax planning.

Jason Katigbak, MBA, CPA, CIA, CFE, CGMA, Part-time faculty – Financial Statement Analysis and Valuation, and Advanced Auditing and Forensic Accounting.

Zenaida Asuncion-Nace, PhD, AIF®, CrFA, CFE, CGFM, CPA, Part-time faculty – Financial Accounting and Reporting (FAR).

Benita Atalig Manglona, MT, CPA, CGFM, Part-time faculty - Business Environment and Concepts (BEC).

James C. Kwak, MBA, CPA, Part-time faculty –Auditing and Attestation (AUD), and IS and Data Analytics for Accountants.

Artemio Ricardo Aguon Hernandez, PhD, CGFM, Part-time faculty – Professional Accounting Research and Communication.

4.2. *Number and types of additional faculty and other staff positions, if any, needed to initiate the proposed program.*

The current full-time faculty and part-time faculty pool will be sufficient to launch the program.

4.3. *Estimate of additional faculty and other staff positions needed specifically for the proposed program one, two and five years after its approval.*

It is estimated that an additional 2 to 4 part-time faculty will be needed to fully run the program. Funding from Guam Endowment Foundation Visiting Professor program will be relied upon to fulfill the need of additional resources for hiring purposes. As stated previously, the online platform allows for opportunities to reach out to faculty across the U.S. and the world, faculty with the necessary expertise and experience to augment the quality of this program.

4.4. *List of courses now offered, by catalog number, title and units of credit needed in proposed program.*

There is one course that are currently listed in the University of Guam undergraduate catalog for AY 2020 – 2021,

BA-408 – Auditing II 3 Credits

This course will be changed to a graduate course under the following title:

BA503 (formerly BA408) Advanced Auditing and Forensic Accounting

Refer to Appendix F and G for Request for new course forms, and new course outlines respectively.

4.5. List of additional courses not now offered, by catalog number, title and units of credit, needed initially and during the first two years after approval of the program, needed to make the program fully operative.

Core courses		CREDITS
BA500	Professional Accounting Research and Communication	3
BA501 504 <i>CE</i>	Financial Statement Analysis and Valuation	3
BA502	Information Systems and Data Analytics for Accountants	3
BA506 507 <i>CE</i>	Corporate Governance and Ethics	3
BA701	Accounting Capstone Experience	3
CPA Informed Courses		
BA600	FAR: Financial Accounting & Reporting	3
BA603 606 <i>CE</i>	AUD: Auditing and Attestation	3
BA604	REG: Regulation and Tax planning	3
BA605	BEC: Business Environment & Concepts	3
TOTAL		27

4.6. *University library resources, available in direct support of the proposed program, specified by subject areas, volume count, periodical holding, etc.*

To ensure the incorporation of library resources into student learning, an online resources page will be accessible to students with the sole purpose of assisting the understanding and application of the program's curriculum. In addition to the aforementioned resource page, the curriculum will require to use already established databases, digitally catalogued materials, links, and support services available through the library's website. If students require written materials not yet digitally cataloged, an online request form is available for the scanning and transferring of materials for student use.

The university's library online databases such as ARTSTOR, Asia-Studies Fulltext, Asia-Studies Humanities Fulltext, EBSCO Academic Search Fulltext, JSTOR Fulltext, ProQuest Fulltext (ABI/INFORM Dateline, ABI/INFORM Global, ABI/INFORM Trade & Industry, and ProQuest Social Science Journals), Newsbank Fulltext, MathSciNet, and Wilson Readers Guide Fulltext, etc. are extensively used by all patrons. PREL offers free, online access to EBSCO databases to all residents of the U.S.-affiliated Pacific, including teachers, students, parents, educational administrators, health professionals, and researchers. EBSCO databases index the articles in more than 7,500 of the world's leading magazines and journals in education, health, social issues, business (including accounting), and student services.

Printed library resources that are incorporated into the curriculum will be available to students as online documents and/or Moodle Online library resources which are made available to students through hyperlinks listed on course webpages, or as links listed on course syllabi. The undergraduate accounting program (BBAA) has a one-year renewal subscription to financial and government accounting standards for professional research (FASB and GASB). Graduate students will also be able to access this database free of charge. The subscription is \$150 per school year.

4.7. *Plans for developing university library resources in support of the proposed program during the first year of its operation.*

Students will benefit from accessing tax law research software that is not currently available such as CCH and Checkpoint. These are similar to those used by most public accounting firms and are also tested on the CPA examination. The cost for this software ranges from \$700 to \$3,000 depending on added features and databases (federal tax law, state tax law, local tax law, court cases, etc.). This software will benefit the accounting undergraduate and graduate students.

4.8. *Other instructional materials, if any, needed in support of the proposed program, itemized with cost estimates as projected for the first five years of operating the program.*

A majority of necessary library reading materials, documents, and optional readings are also provided directly in the course. Instructors will create access to varied resources to ensure multiple perspectives. Moodle enables instructors to enhance their courses with podcasts, links to videos and websites, PowerPoint, Discussion Boards, E-mail, Quizzes, Journals, and Surveys. Learners will be encouraged to actively contribute to the resources by posting new URL's, suggesting additional resources of interest and discussing alternatives through bulletin board features.

4.9. *Special classrooms, laboratories and other capital outlay facilities, if any, needed in support of the proposed program, itemized and arranged by dates for the first five years of operating program.*

The proposed program is 100% delivered online and does not require any additional physical resources.

5. Appendix

Appendix A: Assessment Plan Matrix and Curriculum Mapping

Appendix B: Letters of Support and Petitions

Appendix C: Student Survey Results

Appendix D: Budget Proposal

Appendix E: Faculty curriculum vitae

Appendix F: Request for New Course Forms

Appendix G: New Course Outline Forms

Appendix H: Request for Technology Delivered Course Forms

Appendix I: Request for Technology Delivered Course Outline Forms

APPENDIX A:
Assessment Plan Matrix and Curriculum Mapping

5.1. Appendix A: Assessment Plan Matrix and Curriculum Mapping

ASSESSMENT PLAN MATRIX				
Learning outcome	Assessment tool or measure	Target or benchmark	Timing	Assessment responsibility, analysis, and dissemination
PLO1				
Evaluate complex accounting problems in auditing, financial reporting, and taxation using professional judgment and skepticism, analytical tools, and making recommendations for optimal solutions.	Case analysis, critical-thinking assignments, discussion forums, mock CPA examination with task-based simulations, and research papers.	100% of students will achieve at least a grade of 80% or better.	Once per cohort at three levels of learning development (initial, developmental, and mastery)	Assessment results will be evaluated and monitored by the program faculty in accordance with accepted grading rubrics. A plan of action will be devised to change or improve pedagogy to achieve the stated target or benchmark. Assessment will continue on a five-year cycle.
PLO2				
Analyze global, regional, and local accounting issues and environmental factors (i.e., economic, information technology, industry, legal and regulatory, etc.), identifying causes of concern, and provide evidence to support inferences.	Case analysis and problem solving, evaluation of performance on technological projects, mock CPA examinations, and research paper(s).	100% of students will achieve at least a grade of 80% or better.	Once per cohort at three levels of learning development (initial, developmental, and mastery)	Assessment results will be evaluated and monitored by the program faculty in accordance with accepted grading rubrics. A plan of action will be devised to change or improve pedagogy to achieve the stated target or

				benchmark. Assessment will continue on a five-year cycle.
PLO3				
Develop methods of communication that most effectively inform both technical and non-technical audiences including oral, written, and graphic.	Evaluation of written works/research paper(s), oral presentations, and effective use of media and visual aids, discussion forums, and essays on mock CPA examinations.	100% of students will achieve at least a grade of 80% or better.	Once per cohort at three levels of learning development (initial, developmental, and mastery)	Assessment results will be evaluated and monitored by the program faculty in accordance with accepted grading rubrics. A plan of action will be devised to change or improve pedagogy to achieve the stated target or benchmark. Assessment will continue on a five-year cycle.
PLO4				
Demonstrate leadership and collaboration skills in order to accomplish the desire outcome(s) acknowledging and leveraging diversity and multi-cultural societies.	Third-party Soft-skill Assessment, Peer evaluations, forum discussions, and/or action research projects.	100% of students will achieve at least a grade of 80% or better.	Once per cohort at three levels of learning development (initial, developmental, and mastery)	Assessment results will be evaluated and monitored by the program faculty in accordance with accepted grading rubrics. A plan of action will be devised to change or improve pedagogy to achieve the stated target or benchmark. Assessment will

				continue on a five-year cycle.
PLO5				
Employ professional and ethical standards of conduct when assessing the consequences of decisions on stakeholders and justify resolutions.	Evaluation of assignments, case studies, and research paper(s), and mock CPA examinations.	100% of students will achieve at least a grade of 80% or better.	Once per cohort at three levels of learning development (initial, developmental, and mastery)	Assessment results will be evaluated and monitored by the program faculty in accordance with accepted grading rubrics. A plan of action will be devised to change or improve pedagogy to achieve the stated target or benchmark. Assessment will continue on a five-year cycle.

COURSE NO.	CURRICULUM MAPPING	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5
BA500	Professional Accounting research & communication	I		I,D		
BA506 507	Corporate Governance and Ethics				I, D	I,D
BA503	Advanced auditing and Forensic Accounting	D		I,D	D	D
BA603 606	AUD: Auditing and Attestation	M		M		
BA604	REG: Regulation and Tax planning	M		M		
BA502	Information Systems and Data Analytics for Accountants		I	I,D	D	D
BA605	BEC: Business Environment & Concepts		D, M	M		
BA501 504	Financial Statement Analysis and Valuation	D		I,D	D	
BA600	FAR: Financial Accounting & Reporting	M		M		
BA701	Accounting Capstone Experience	M	M	M	M	M
	I =	Introduced in this course				
	D =	Developed in this course				
	M =	Mastered in this course				

5.2. Appendix B: Letters of Support and Petitions

APPENDIX B:
Letters of Support and Petitions



September 6, 2019

Dr. Thomas Krise
President

Dr. Annette Taijeron Santos
Dean, School of Business and Public Administration

University of Guam
UOG Station
Mangilao, Guam 96913

Dear Dr. Krise and Dr. Santos,

Please accept this letter as the Guam Board of Accountancy's (GBOA's) wholehearted endorsement of the proposed Master of Accountancy program at the University of Guam.

To maintain substantial equivalency with the other 54 jurisdictions regulating Certified Public Accountants (CPAs) throughout the United States, in December 2016 the education requirements for licensure as a Guam CPA were increased to a minimum of 150 semester credit hours total, under a five year phase-in term. Thus, as of December 2021, all Guam CPA license applicants must essentially have the equivalent of a master's degree education to qualify for licensure.

In keeping with the intent of GBOA's contributions to the Guam Accountancy Endowment Fund (GAEF), and the GAEF's continued funding of the UOG Visiting Professor and Lecturer program, the Board offers its full support in establishing the new master's degree program. This Master of Accountancy degree will enable our University of Guam (UOG) to fully prepare our local accounting graduates for licensure as Guam CPAs, while enhancing UOG's existing great reputation as the premier higher education institution throughout Micronesia.

We look forward to seeing the UOG MAcc program come to fruition and to seeing its future graduates applying to become Guam licensed CPAs!

Very truly yours,

D.N. Sanford
Executive Director



P.O. BOX P
HAGĀTÑA, GUAM
96932

September 5, 2019

Dr. Thomas Krise
President

Dr. Annette Taijeron Santos
Dean, School of Business and Public Administration

University of Guam
UOG Station
Mangilao, Guam 96913

Dear Dr. Krise and Dr. Santos,

The Guam Society of CPAs (GSCPA) fully supports the proposed Master of Accountancy program at the University of Guam (UOG), as a necessity in today's world!

GSCPA has throughout its history continually stood behind the UOG accounting program. We have provided scholarships to past accounting students, sponsored UOG's Junior Accounting Society programs, and assisted with the Mock CPA Exam events as well as other accounting related events as requested. We have also contributed annually to the Guam Accountancy Endowment Fund to help support the UOG Visiting Professor and Lecturer programs.

Please be assured that we look to UOG as the premier higher education institution serving students throughout Guam and Micronesia, providing our communities with competent qualified accountants to help grow our local businesses and island economies.

We are encouraged to see UOG putting forth a Master of Accountancy degree program, as such is certainly needed to enable UOG to qualify our local accounting graduates for licensure as Guam CPAs, once the 150 hours of education requirement takes effect in December 2021. With the addition of this master's degree, our locally licensed Guam CPAs will remain substantially equivalent with their peers across the entire United States, enabling them to compete nationwide.

We look forward to supporting this new Master of Accountancy program in any way we possibly can, and to welcoming its future "Guam licensed CPA" graduates as members of our GSCPA organization!

Very truly yours,

Dave Sanford, CPA
President
Guam Society of CPAS



Ernst & Young LLP
231 Ypao Road
Suite 201 Ernst & Young Building
Tamuning, Guam 96913

Tel: +1 671 649 3700
Fax: +1 671 649 3920
ey.com

Dr Thomas W Krise
President
University of Guam
UOG Station
Mangilao, GU 96923

1 October 2019

Proposed University of Guam Master of Accountancy Program

Dear Dr. Krise:

This letter is to offer our Firm's full support of the proposed Master of Accountancy (MAcc) program at the University of Guam.

We believe that such a program will provide students with an even greater understanding of accounting and business after completion of the undergraduate degree. The MAcc program would better prepare students for careers as professional accountants in public practice, industry, financial institutions, government, and nonprofit organizations.

The Guam Board of Accountancy has recently increased the minimum education requirements necessary to be licensed as a certified public accountant (CPA) to 150 semester credit hours effective December 2021. This will leave a gap with the hours that students attain with an undergraduate accounting degree. We believe the MAcc program will provide the most relevant and meaningful courses to fill that gap. EY recruits primarily from UOG for our entry professional accounting positions and we believe this is the best approach for students to meet the minimum requirements to be licensed CPAs.

At EY, we have a very strong connection to UOG and regard the University as a premier higher education institution. Nearly half of our 52 professional staff are UOG accounting graduates including one Audit partner, two Tax senior managers and one Audit senior manager.

We look forward to seeing the UOG MAcc program come to fruition and commend the University on this endeavor.

Yours sincerely,

John R Onedera
Country Managing Partner



*Advancing Government
Accountability*

Association of Government
Accountants
P.O. Box 1124
Hagatna, Guam 96932
<http://aga.guam.net>

Debbie Ngata
President
debngata@gmail.com

Pilar Pangelinan
President- Elect
panglipc638@yahoo.com

Shannon Bartonico, CFE
Treasurer
shannonbartonico@gmail.com

Fierce Catoc, CPA
Treasurer-Elect
fcatoc@deloitte.com

**Llewelyn Terlaje, CGFM,
CGAP**
Secretary
lterlaje@gmail.com

**Frances Danieli, MBA, CB,
CGFM**
Immediate Past President
francesdanieli@gmail.com

October 30, 2019

Dr. Thomas W. Krise
President
University of Guam

**Subject: Letter of Support for the Online Master of Accountancy
Program**

Hafa Adai Dr. Krise,


The Association of Government Accountants (AGA) is the member organization for government financial management professionals aimed at helping its members further their careers through trainings and publications as well as being committed to increase government accountability and transparency. The AGA Guam Chapter maintains ties with the University of Guam (UOG) students working towards a degree in accounting through partnerships with the Junior Accountants Society.

We have been given the opportunity to review the proposal for a new degree program to offer a Master of Accountancy through online courses. As we understand, the program will be offered fully online to allow accessibility to working professionals as well as offer CPA exam preparation courses and other accounting and data analytics courses.

With the changes being made to qualify to sit for the CPA exam taking in to effect soon, this program would be beneficial for individuals attending UOG to qualify for the exam, be more prepared to take the exam, as well as earn a Master's degree making them more marketable candidates for employment. The incorporation of the data analytics courses is also beneficial to account for changes in the accounting profession.

In closing, the AGA Guam Chapter supports the intention of the program and the benefits it will provide the accounting students at UOG. Should you need additional information, please do not hesitate to contact me by phone at (671) 488-1211 or by email at debngata@gmail.com.

Best Regards,


Debbie Ngata
Chapter President
Program Year 2019-2020


Pilar Pangelinan
Chapter President-Elect
Program Year 2019-2020

Re: Substantive Change Screening Determination: No further review of program needed

ANNETTE TAIJERON SANTOS <atsantos@triton.uog.edu>

Mon 8/5/2019 8:26 AM

To: Dr. Anita Enriquez <abe@triton.uog.edu>; Deborah D. Leon Guerrero <deborah@triton.uog.edu>

Cc: Troy McVey <tmcvey@triton.uog.edu>

Great news! Rest assure, we aspire to uphold all accreditation standards as we build a program that will be regarded as high quality, meaningful and relevant.

Best,
Annette

--

Si Yu'os ma'åse',



Dr. Annette Taijeron Santos

School of Business and Public Administration

Office: +1 (671) 735-2501/2502/2553

atsantos@triton.uog.edu

<https://www.uog.edu/schools-and-colleges/school-of-business-and-public-administration/>



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From: Dr. Anita Enriquez <abe@triton.uog.edu>

Sent: Sunday, August 4, 2019 5:33:50 AM

To: Deborah D. Leon Guerrero <deborah@triton.uog.edu>

Cc: ANNETTE TAIJERON SANTOS <atsantos@triton.uog.edu>; Troy McVey <tmcvey@triton.uog.edu>

Subject: Re: Substantive Change Screening Determination: No further review of program needed

Awesome! Biba!

Anita Borja Enriquez, D.B.A.

----- Original message -----

From: "Deborah D. Leon Guerrero" <deborah@triton.uog.edu>

Date: 8/3/19 3:08 AM (GMT-08:00)

To: "Dr. Anita Enriquez" <abe@triton.uog.edu>

Cc: ANNETTE TAIJERON SANTOS <atsantos@triton.uog.edu>, Troy McVey
<tmcvey@triton.uog.edu>

Subject: Re: Substantive Change Screening Determination: No further review of program needed

Yipee! I am so delightfully shocked that we won't need to run the online Masters in Accountancy through the WSCUC subchg process. At a minimum I thought it would go through their expedited process since we met the threshold of having 3 online masters programs in place. But it sounds like we won't even need to do that!

I think Martha Suez Sales excellent responses to the WSCUC screening form and SVP's reaching out to Dr. Barbara Davis did the trick. Biba!

Dee

--

Si Yu'os ma'åse',

Deborah Leon Guerrero
Assistant Vice President

Office of Institutional Effectiveness
Office: +1 (671) 735-2585

<https://www.uog.edu/oie>

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message (including attachments) and notify me immediately by email or phone. Thank you.

From: Dr. Anita Enriquez <abe@triton.uog.edu>
Sent: Saturday, August 3, 2019 12:09:57 PM
To: John Hausaman <jhausaman@wscuc.org>
Cc: Deborah D. Leon Guerrero <deborah@triton.uog.edu>; ANNETTE TAIJERON SANTOS <atsantos@triton.uog.edu>; Troy McVey <tmcvey@triton.uog.edu>; Barbara Gross Davis <bdavis@wscuc.org>
Subject: Re: Substantive Change Screening Determination: No further review of program needed

Dear Mr. Hausaman,

Thank you very much for this notice. We will notify when implementation commences, as required.

Best regards,

Anita Borja Enriquez, D.B.A.
Senior Vice President, Academic and Student Affairs
Accreditation Liaison Officer
UNIVERSITY OF GUAM
www.uog.edu
abe@triton.uog.edu

----- Original message -----

From: John Hausaman <jhausaman@wscuc.org>
Date: 8/2/19 11:57 AM (GMT-08:00)
To: abe@triton.uog.edu
Subject: Substantive Change Screening Determination: No further review of program needed



WASC Senior College and University Commission

Dear ALO:

Thank you for submitting the Substantive Change Screening form. Following a review of the information submitted, it has been determined that no substantive change review will be necessary for the proposed program.

Program Implementation Notification Required

You are required to confirm implementation of the program in order for the program or location to be listed on the WSCUC website for purposes of financial aid eligibility verification by the U.S. Department of Education.

Login to the [Accreditation Management Portal](#) and the Master of Accountancy (Online) as Active within 30 days of implementation. Failure to report implementation may result in the suspension of financial aid eligibility for enrolled students.

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APPENDIX C:
Student Survey Results

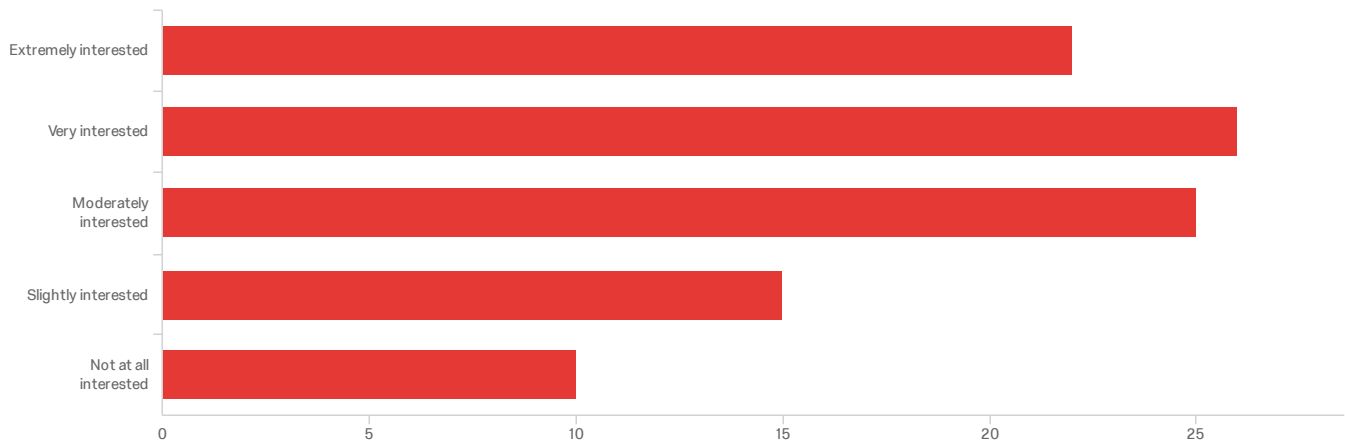
Default Report

Proposed Graduate Program

June 19, 2019 8:29 PM MDT

Q2 - Please indicate your degree of interest relative to enrolling in a graduate level

program?

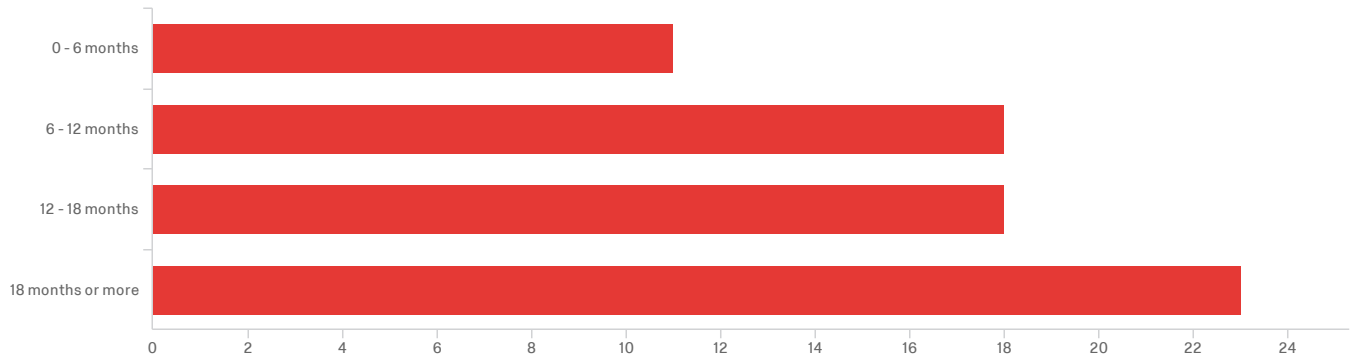


#	Field	Minimum	Maximum	Mean	Std Deviation	Variance	Count
1	Please indicate your degree of interest relative to enrolling in a graduate level program?	1.00	5.00	2.64	1.26	1.60	98

#	Field	Choice Count
1	Extremely interested	22.45% 22
2	Very interested	26.53% 26
3	Moderately interested	25.51% 25
4	Slightly interested	15.31% 15
5	Not at all interested	10.20% 10
		98

Showing rows 1 - 6 of 6

Q3 - If you are interested in pursuing a graduate degree, indicate how soon do you plan to enroll?



#	Field	Minimum	Maximum	Mean	Std Deviation	Variance	Count
1	If you are interested in pursuing a graduate degree, indicate how soon do you plan to enroll?	1.00	4.00	2.76	1.07	1.16	70

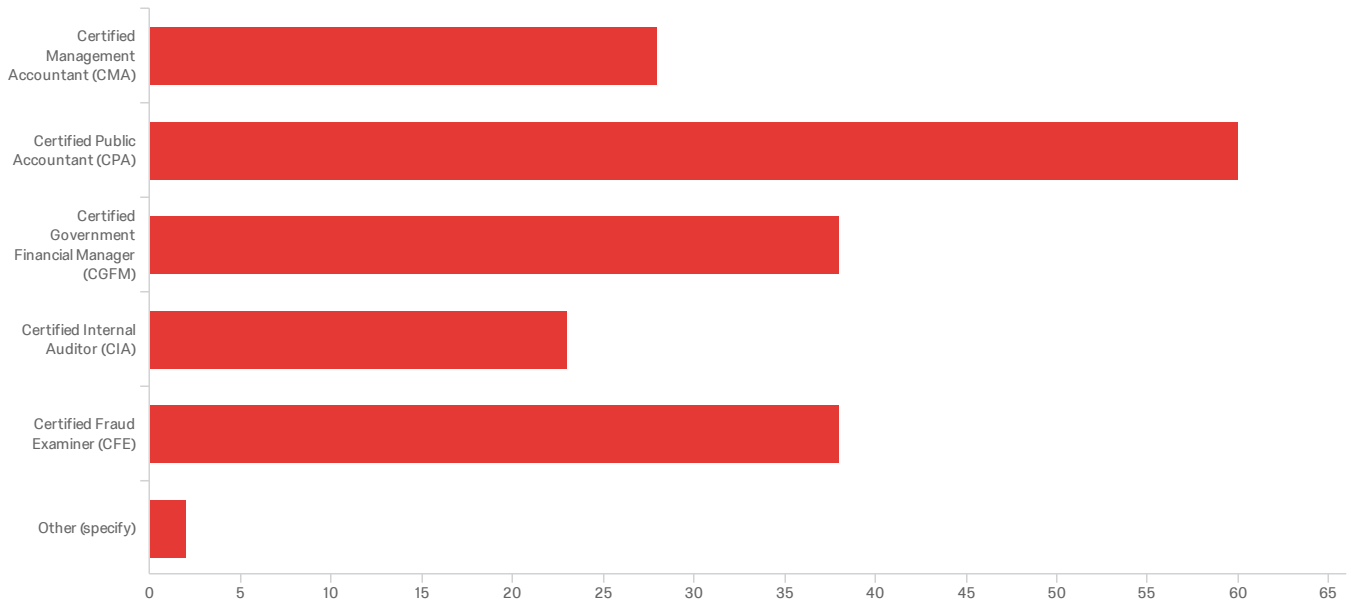
#	Field	Choice Count
1	0 - 6 months	15.71% 11
2	6 - 12 months	25.71% 18
3	12 - 18 months	25.71% 18
4	18 months or more	32.86% 23

70

Showing rows 1 - 5 of 5

Q4 - Are you planning to obtain a professional accounting certification(s)? Please

indicate ALL that apply



#	Field	Choice Count
1	Certified Management Accountant (CMA)	14.81% 28
2	Certified Public Accountant (CPA)	31.75% 60
3	Certified Government Financial Manager (CGFM)	20.11% 38
4	Certified Internal Auditor (CIA)	12.17% 23
5	Certified Fraud Examiner (CFE)	20.11% 38
6	Other (specify)	1.06% 2

189

Showing rows 1 - 7 of 7

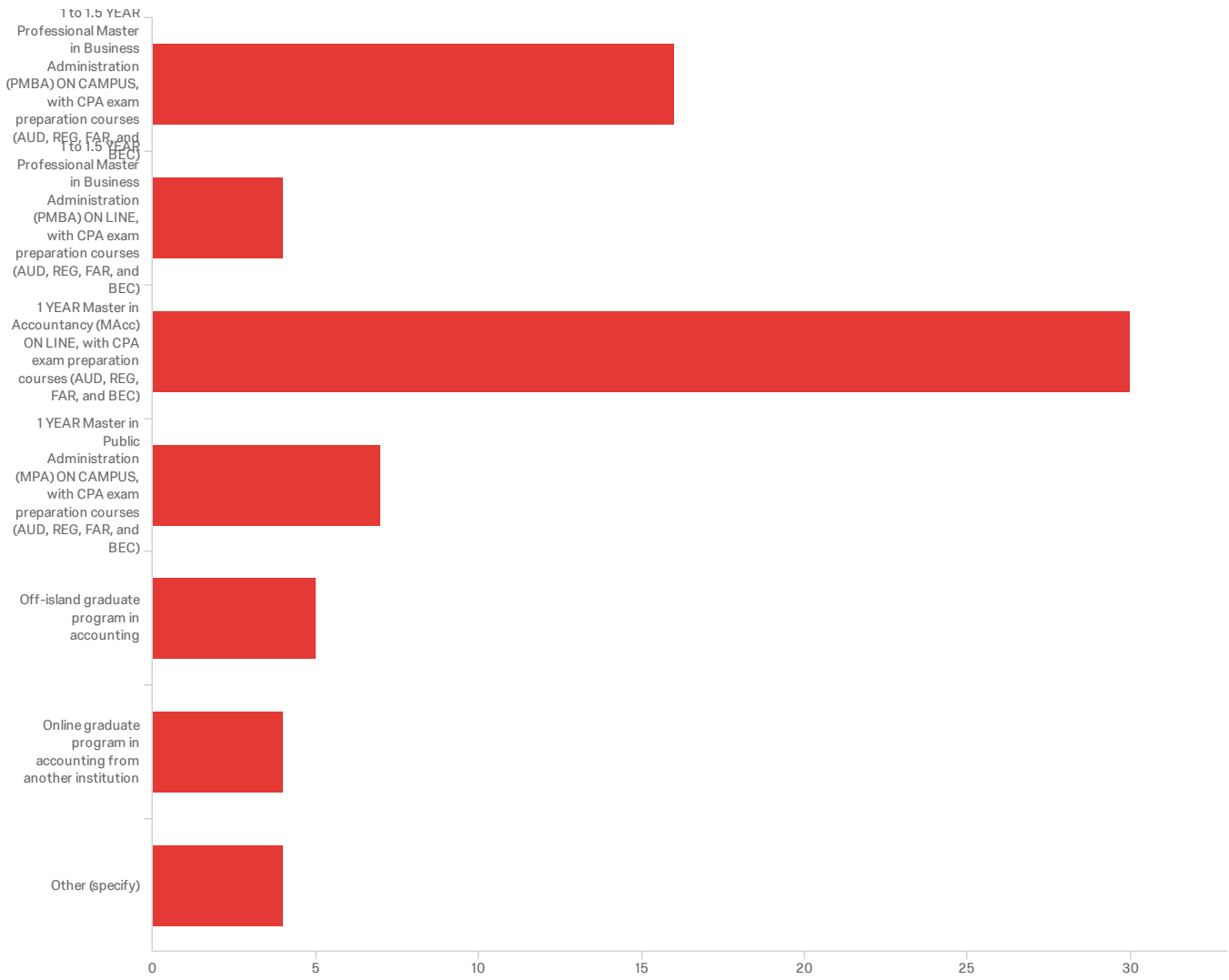
Q4_6_TEXT - Other (specify)

Other (specify)

CFA

CGAP

Q5 - Please indicate which of the following graduate program options will best serve your needs



#	Field	Minimum	Maximum	Mean	Std Deviation	Variance	Count
1	Please indicate which of the following graduate program options will best serve your needs - Selected Choice	1.00	7.00	3.13	1.66	2.77	70

#	Field	Choice Count
1	1 to 1.5 YEAR Professional Master in Business Administration (PMBA) ON CAMPUS, with CPA exam preparation courses (AUD, REG, FAR, and BEC)	22.86% 16

#	Field	Choice Count
2	1 to 1.5 YEAR Professional Master in Business Administration (PMBA) ON LINE, with CPA exam preparation courses (AUD, REG, FAR, and BEC)	5.71% 4
3	1 YEAR Master in Accountancy (MAcc) ON LINE, with CPA exam preparation courses (AUD, REG, FAR, and BEC)	42.86% 30
4	1 YEAR Master in Public Administration (MPA) ON CAMPUS, with CPA exam preparation courses (AUD, REG, FAR, and BEC)	10.00% 7
5	Off-island graduate program in accounting	7.14% 5
6	Online graduate program in accounting from another institution	5.71% 4
7	Other (specify)	5.71% 4
		70

Showing rows 1 - 8 of 8

Q5_7_TEXT - Other (specify)

Other (specify)

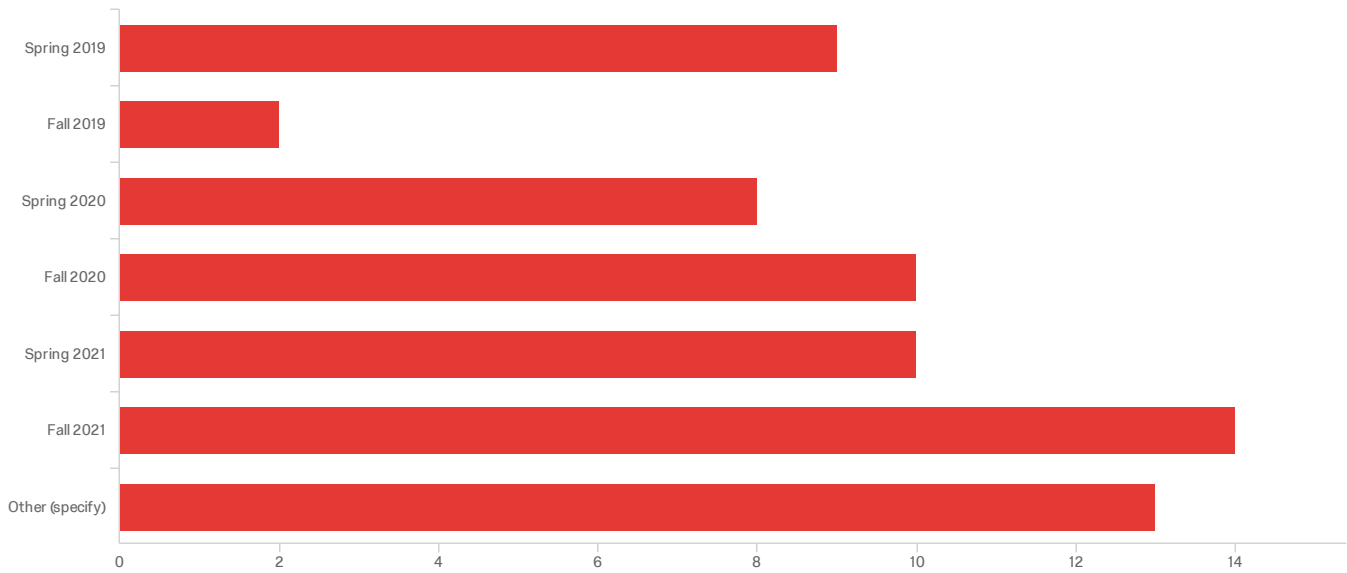
Phd

DBA

PMBA without CPA prep

MasM

Q6 - Indicate projected semester and year of graduation (BBAA)



#	Field	Minimum	Maximum	Mean	Std Deviation	Variance	Count
1	Indicate projected semester and year of graduation (BBAA) - Selected Choice	1.00	7.00	4.58	1.98	3.91	66

#	Field	Choice Count
1	Spring 2019	13.64% 9
2	Fall 2019	3.03% 2
3	Spring 2020	12.12% 8
4	Fall 2020	15.15% 10
5	Spring 2021	15.15% 10
6	Fall 2021	21.21% 14
7	Other (specify)	19.70% 13
		66

Showing rows 1 - 8 of 8

Q6_7_TEXT - Other (specify)

Other (specify)

Other (specify)

Spring 2017

SP17 2017

fall 2018

2016

Fall 2017

Fall 2017

SP2019

Spring 2018

Spring 2018

Spring 2017

Q7 - Use the space provided to give us your input and comments about future programs and sustainable options.

Use the space provided to give us your input and comments about future prog...

Provide the opportunity for students with a Master's degree to obtain a Doctoral degree online or on campus.

I would suggest providing a combination of online and on-site learning for graduate courses.

Would be much appreciated if scholarships will be offered specially for government employees.

It would be great to take certification course to get certified. (Ex. CPA/CGFM/CIA/CFE Prep Courses)

Students would be needing a graduate program if they are willing to pursue a CPA license, however, even with this, it may not be enough. Students would need around 26 credit hours from the graduate program since students would be graduating with their undergraduate with 124 credit hours.

To grade up the status of USCPA, it's necessary change the qualification.

I think the option for online classes is great for those of us that are already working full-time but still want to further our education. Even more, it is very convenient for those of us who are working on our home islands for that way, we won't have to travel back to Guam or elsewhere to complete a Masters program. It significantly reduces the cost for us. Finally, the provision of Masters in Accountancy as well as CPA Prep courses is something that I am very looking forward to. In my search for graduate studies program, I especially looked for those tailored specifically to Accountants. As a matter of fact, that is the reason why I didn't enroll in the MPA program right after I graduated in Fall 2018. Furthermore, as I just started working, one of the things that often disturb my mind is the cost of studying for the CPA Exam. If it is integrated into a Masters program, it opens up a chance for scholarships to help pay for a portion of the cost which is beneficial to aspiring and potential CPAs. As such, I sincerely hope that an Accounting Masters program becomes a reality.

NA

Provide an option to take CPA prep classes only. This option can possibly attract individuals with experience and without an undergraduate degree who have an interest in taking the CPA exam. Provide an option to take CPA prep courses paired with information technology/systems courses. These days employers are seeking individuals who are technologically savvy since majority of the duties are done using a computer. Basic knowledge in using Microsoft Office programs and QuickBooks isn't enough.

A program that's also focused on technology skills would be great.

UOG's BBAA program was extremely competitive, challenging, and rewarding.

Personally I'd find a master's in accounting would compliment CPA preparation. Doing so with an MPA/PMBA program feel's out of place but if it's the only alternative to having in-class lecture courses to help absorb material. Then it would also be preferable.

Offer certification programs or courses to prepare for the program

If a Master's Program is not approved, maybe offer a minor in Finance and Economics or any concentration for the sake of getting 150 credits which is a requirement to obtain CPA. Additionally, the BBAA should offer 150 credits in order to graduate so that students do not have to pay a more expensive Graduate courses if students decide to get into the any Graduate Program.

Please make sure professors are competent and know their material. And have other faculty review their lesson plans. Some professors currently have no structured way of teaching and discourages some students from further pursuing accounting

Use the space provided to give us your input and comments about future prog...

I believe adding a graduate program for future accountants would help reach the requirements of obtaining a CPA. Accountants will need 150 credits to be licensed. If not a graduating program, perhaps adding more courses to reach the 150 credit requirement.

End of Report

APPENDIX D:
Budget Proposal

5.4. Appendix D – Budget Proposal

ASSUMPTIONS*	Year 1	Year 2	Year 3	Notes^
	(broken out by term as applicable)			
Tuition per unit (per credit hour)	\$285	\$285	\$285	\$650 per credit for Non-residents

Students - # enrolled each year (Indicate if cohort)				
Headcount	10	12	15	
Graduate student FTE (total GR credit hr. production divided by 9)	3.33	3.33	3.33	
Attrition/retention (number of % of entering students/cohort)	10	11	14	These are conservative estimates.

# Courses taken per year	10	10	10	
Avg. Class Size	10	12	15	
# Classes offered	10	10	10	

Faculty FTE = total number of FT faculty plus 1/3 total number of PT faculty	1.83	1.83	1.83	
Full-time (FTE)	1.5	1.5	1.5	
Part-time (FTE)	1	1	1	

Staff support # - (Includes SBPA Administrative Staff, Center for Online Learning, Graduate Studies Office, Learning Resources, Admissions & Records, Business Office)				
Headcount	0.5	0.5	0.5	
FTE	0.5	0.5	0.5	

* Provide all that are applicable, in terms appropriate to your institution

^ Provide appropriate explanatory notes for items as applicable

REVENUE				
Tuition revenue (\$285 x 30 credit hrs. x enrollment #)	\$85,500	\$102,600	\$128,250	
Fees (\$382 x 3 semesters x enrollment #)	11,460	13,752	17,190	\$382 of student fees (Fall 2019 schedule)

Other - as applicable (scholarship shown as discount)	0	0	0	
Subtotal	\$96,960	\$116,352	\$145,440	

EXPENSES (as applicable)				
Full-time Faculty	\$24,000	\$24,000	\$24,000	\$4,000 * 6 courses
Part-time Faculty	16,000	16,000	16,000	\$4,000 * 4 courses
MAcc Coordinator	8,000	8,000	8,000	\$4,000 per semester (2 semesters per academic year)
Admin/Staff Support	2,000	2,000	2,000	
Services Support (e.g. institutional IT, library, program services)	6,750	8,100	10,125	Includes \$3,500 for tax research software and FASB/GASB subscription costs.
SBPA Administrative support	540	540	540	
Allocation of overhead				
Operating/admin expenses (may include supplies, equipment, space rental, other expenses charged to program)	1,000	1,000	1,000	
Marketing/recruitment	5,000	5,000	5,000	
Course Development for OLL method (10 courses x \$3,000 for the first year only)	30,000	-	-	
Payment/revenue sharing with contracted partner	0	0	0	
Other - please indicate				
Subtotal	\$93,290	\$64,640	\$66,665	
NET	\$3,670	\$51,712	\$78,775	

* Full-time and Part-time faculty may hold a master's or terminal degrees. The higher rate is used for budgetary purposes.

APPENDIX E:
Faculty Curriculum Vitae

ZENY ASUNCION-NACE, PhD, AIF®, CrFA, CFE, CGFM, CPA – State of California
MBA – University of Guam
P.O. Box 25191 GMF ♦ Barrigada, Guam 96921
cell: (671) 727-5272 email: nace.zeny@gmail.com



RELATED EXPERIENCE:

University of Guam-Comptroller (2007 through Sept 13, 2019)

- Oversees day to day operations with a 31-staff Unit covering General Ledger, Payable, Payroll, Procurement, Federal Grants Management and Bursar

University of Guam- Adjunct Faculty (2008 through 2017)

- I taught: 1) BA403-Audit and Assurance Services; 2) BA494-Becker CPA Examination courses for Auditing (AUD) and Business Economics Concepts (BEC); 3) BA406-Ethics 4) BA307 Int'l Accounting

Chief Auditor- Guam Office of the Public Auditor

August 2005 to October 2007

- Manages/conducts investigative and performance audits of the various line agencies as well as autonomous agencies specifically in the audits of internal controls over cash management and procurement activities in Guam and Micronesian Islands; conducted peer review of Public Auditors Office within the Insular Area

ZAN Professional Services (self employed):

Client: USDA (Federal)

July 2005 - August 2005

- independent contract auditor for USDA-Pacific Implementation Training Institute serving as one of three facilitators in developing the Financial Management Implementation Plan (FMIP) of the Guam Public School System. This was a result of my extensive knowledge of and involvement in the independent audit of the government of Guam.

Client: Deloitte (Guam)

November 2003 to July 2005

- Independent audit contractor performing 1) Financial Audits and, 2) Federal Compliance Audits for GovGuam

Financial Controller- Guam Waterworks Authority,

March 1998 to November 2003

- Oversight of 22 staff in the areas of Billing, Cashiering, Payroll, Meter Readers, General Accounting, and Budget Office; established the first set of GWA accounting policies and guidelines; managed compliance with federal grant requirements under FEMA, USEPA, and DOI.

Audit Manager - Deloitte & Touche, LLP Guam Office,

March 1993 to February 1998

- Managed the audit of Component units of GovGuam and Federated States of Micronesia (FSM) which included the General Fund, FSM telecommunication, GMH, GPA, GWA, UOG, and other private sectors.)

Sr. Auditor- Morris, Davis, Chan & Co. CPAs, and KPMG - Oakland, California

KPMG and Deloitte & Touche, Oakland California

1988-1992

- Audited non-profit organizations and government agencies receiving federal grants; University of California-Berkeley, Davis, San Francisco Center, Regent's office; Kaiser Permanente-Oakland, Ca., Hartford, CT, White Plains, NY, Kansas City, Mo., various pension plans, USDA compliance audits, Oakland Housing Authority

HIGHER EDUCATION:

- University of Alaska Fairbanks – PhD on Inter-disciplinary Studies (Culture, Leadership and Accountability)
- University of Guam - Masters in Business Administration- May 2006

LICENSES/CREDENTIALS:

Accredited Investment Fiduciary, 2014
Master in Business Administration-University of Guam, May 2006
Certified Forensic Accountant, License issued 2011
Certified Fraud Examiner, License issued 2005
Certified Government Financial Manager, License issued 1995
Certified Public Accountant-State of California, License issued 1991

PROFESSIONAL AFFILIATIONS: Active member of the following:

American Institute of CPAs; Guam Society of CPAs
Certified Fraud Examiners Association
Certified Forensic Accountants Institute
Association of Government Accountants-

- Regional Vice President, Pacific Rim-Japan, CNMI, Guam and Hawaii, 2010-2011
- Guam Chapter President 2003 – 2004; Education and Scholarship Director 2008-2012

DOREEN T. CRISOSTOMO, Ph.D., CGFM, CFE, CICA

School of Business and Public Administration
University of Guam
Mangilao, Guam 96913
Tel: (671) 735-2501
doreente@triton.uog.edu

Education

Capella University. Ph.D. in Organization and Management (topics in Accounting), June 2007.
University of Phoenix. M.B.A. in Accounting, November 2004.

Professional Certifications

Certified Government Financial Manager (CGFM)
Certified Internal Control Auditor (CICA)
Certified Fraud Examiner (CFE)

PROFESSIONAL WORK EXPERIENCE

Guam Public School System, *Deputy Superintendent of Finance and Administration*, December 2008 -July 2009
University of Guam, Low Income Taxpayer Clinic program, *Qualified Business Administrator*, 2007 and 2008 grant cycles.
Guam Legislature, *Financial Analyst*, May 2004 -December 2004
Guam Power Authority, *Comptroller*, September 2001 -August 2003
Office of the Governor, *Staff Assistant*, September 2000 -September 2001
Guam Housing Corporation, *Controller*, October 1996 -August 2000
Guam Legislature, *Deputy/Chief Fiscal Officer*, January 1995 -September 1996
Guam Legislature, *Staff*, January 1991 -December 1994
Guam Memorial Hospital Board of Trustee, *Chairperson of Finance and Planning Committee*, July 2001 -December 2002

TEACHING EXPERIENCE

University of Guam, *Associate Professor of Accounting*, August 2015 - Present
University of Guam, *Assistant Professor of Accounting*, August 2007-December 2008; August 2009-August 2015
University of Guam, *Instructor of Accounting*, August 2005 – August 2007.
University of Guam, *Adjunct Faculty*, January 2005 – May 2005; January 2009 – May 2009.
University of Maryland, *Associate Faculty*, part-time 2017
University of Phoenix, *Associate Faculty*, part-time 2006, 2007, 2010

Courses Taught

Undergraduate courses: Data Processing and Data Administration, Government Accounting for Non-Accounting Majors, Government Accounting, Ethics for the Accountants, Accounting Systems, Principles of Financial and Managerial Accounting, Intermediate Accounting I, Accounting Internship, and Preparation for the Accounting Profession
Graduate courses: Financial Decision Making, Public Budgeting

Academic Advising Experience

Advisor to the National Government Finance Case Challenges (*did not participate in 2015 and 2017 competitions*):

- Accounting undergraduate students, 2011, 2012, 2016, 2019 (1st place).
- Accounting undergraduate students, 2013, 2014, 2018 (2nd place).
- Public Administration graduate students, 2019 (3rd place).

Advisor to accounting students on their presentations AGA meetings, 2009, 2012, 2013, 2016

Advisor to accounting students and Junior Accountants Society, University of Guam, August 2005 -December 2008; August 2009 -Present.

RESEARCH ACTIVITIES

“Citizen-Centric Report”, November 2019. *AGA-Guam Chapter*, November 2019.

“GovGuam Surplus Years Supported by Borrowing, Spending Needs to be Curbed”, *Pacific Daily News*, July 2017.

“An Act Relative to Adopting the Association of Government Accountants’ Citizen-Centric Report Initiative”. Coordinated and assisted in the write-up of this legislation, which started in the classroom and became Guam Public Law 30-127. *30th Guam Legislature*, April 2010.

Peer-Reviewed, double-blind Journal Publications

“Performance-Based Budgeting Best Practices”, *Journal of Government Financial Management*, 2015

“Students’ Perspective in the Accounting Internship Course”, *Academy of Educational Leadership*, 2014.

“Government of Guam Moving Forward: An Analysis of Guam’s Finances from 2009-2012”, *Journal of Governmental Financial Management*, 2014.

“Employing the Citizen Centric Report Initiative in the Classroom”, *Academy of Educational Leadership*, 2014.

“Implementing the Citizen-Centric Report in Guam, *Journal of Governmental Financial Management*, 2012.

“Assessing Students’ Learning in Government Accounting, *Journal of International Business Research*, 2011.

“Assessing Students’ Learning in Principles of Accounting, *Journal of International Business Research*, 2010.

“Management Attributes of Implementing an ERP System in the Public Sector, *Journal of International Business Research*, 2008.

“Characteristics and Skills of Implementing an ERP System in the Guam Public Sector, *Journal of International Business Research*, 2008.

PROFESSIONAL ACTIVITIES

Reviewer, Popular Annual Financial Report Award, *Government Finance Officers Association*, June 2010 -Present

Peer Reviewer, *Journal of Government Financial Management*, July 2013 -June 2016

Presentations in Academic and Professional Meetings

AGA-Guam Chapter, “*Citizen-Centric Report*”, November 2019. Hilton Guam Resort

International Conference on Business, Economics and Information Technology, Doing Business in the Global Economy: Economic, Political, Social, Cultural and Technological Environments, “*A Case Study of Oracle Corporation’s Unfair Pricing*” March 2019. Co-Presenter with student, Aaron Kim.

- International Conference on Business, Economics and Information Technology, Doing Business in the Global Economy: Economic, Political, Social, Cultural and Technological Environments, *"A Case Study of Sun/Oracle False Claims Act"* March 2019. Co-Presenter with student, Jerricho Garcia.
- Association of Government Accountant, *"Citizen-Centric Report Initiative"*, March 2018.
- International Conference on Business, Economics and Information Technology, Doing Business in the Global Economy: Economic, Political, Social, Cultural and Technological Environments, *"Delinking in Review: Guam and the U.S. Tax Code"* March 2018.
- University of Guam. PA525 Public Budgeting. *"The Tax Link: Guam and the U.S. Tax Code"*, December 2017.
- International Conference on Business, Economics and Information Technology, Doing Business in the Global Economy: Economic, Political, Social, Cultural and Technological Environments, *"Guam's Financial Performance: How Do We Measure Up Against Neighboring Islands"* March 2017.
- Guam Professional Development Conference, *"An Analysis of Government of Guam's General Fund from 2009-2015"*, September 2016.
- International Conference on Business, Economics and Information Technology, Doing Business in the Global Economy: Economic, Political, Social, Cultural and Technological Environments, *"Can Performance Based Budgeting Be Successful in Government of Guam?"* March 2015.
- Guam Professional Development Conference, *"A Review of Government of Guam Finances"*, September 2014.
- International Conference on Business, Economics and Information Technology, Doing Business in the Global Economy: Economic, Political, Social, Cultural and Technological Environments, *"Students' Perspective in the Accounting Internship Course"*, March 2014.
- Allied Academies, International Internet Conference, *"Employing the Citizen Centric Report in the Classroom"*, December 2013.
- Association of Government Accountants, *Government Financial Performance Indicators*, November 2013
- SBPA-UOG, SBPA Retreat on Assessment, *"Comprehensive Business Exam Results"*, October 2013.
- SBPA-UOG, Strategic Retreat on Assessment, *TracDat Manual*, March 2013.
- Celebrating UOG's 60th Anniversary, *"Sustaining Your Business Workshop: Business Solutions for Small Businesses and NFP Organizations"*, September 2012.
- Professional Development Conference: Training to Solve Today's Fiscal Challenges, *"Citizen Centric Report Initiative"*, July 2012.
- Association of Government Accountants, *"Pacific Rim Regional Workshop"*, July 2012.
- SBPA Retreat 2012. *"Retention Survey"*, April 2012.
- American Accounting Association. *"A Case Study of the Citizen Centric Report"*, July 2011.
- AGA-Guam, *"Citizen-Centric Report Workshop"*, June 2011.
- International Conference on Business, Economics and Information Technology, Doing Business in the Global Economy: Economic, Political, Social, Cultural and Technological Environments, *"Assessing Students' Learning in Government Accounting"*, March 2011.
- Guam International Forum on Accounting, Economics, Business and Government, *"Perspective of the Citizen Centric Report"*, October 2010.

AGA-Guam, Monthly Membership Meeting. “*Citizen Centric Report Initiative, Public Law 30-127*”, August 2010.

International Conference on Business, Economics and Information Technology, Doing Business in the Global Economy: Economic, Political, Social, Cultural and Technological Environments, “*Assessing Student Learning in Principles of Accounting*”, March 2010.

International Conference on Business, Economics and Information Technology, Doing Business in the Global Economy: Economic, Political, Social, Cultural and Technological Environments, “*GASB Updates*”, March 2010.

Continuing Professional Education (CPE)

CPE credits to maintain certifications. Earned at least 80 CPEs bi-annual for CGFM certification; and at least 40 CPEs bi-annual for CICA certification; and 20 CPEs for CFE certification.

Professional Organizations

- *Member*, Association of Government Accountants (AGA)
- *Member*, Government Finance Officers Association (GFOA)
- *Member*, Association of Certified Fraud Examiners (ACFE)
- *Member*, The Institute for Internal Controls (IIC)
- *Past Member*, American Accounting Association (AAA)
- *Past Member*, Journal of International Business Research (JIBR)
- *Past Member*, Academy of Accounting and Financial Studies (AAFS)
- *Past Member*, Academy of Educational Leadership (AEL)

UNIVERSITY AND COMMUNITY SERVICE

University and College/School Committee Service

At University of Guam (UOG=University of Guam; SBPA=School of Business and Public Administration)

- *Interim Member*, UOG-Graduate Curriculum Review Committee, December 2019 – Present
- *Chair*, Accounting Faculty Stakeholders Group, April 2019 - Present
- *Member*, UOG-Research Council, August 2018 - Present
- *Member*, SBPA-Master of Public Administration, August 2017 - Present
- *Member*, SBPA-BBA/A Unit, August 2010 - Present
- *Chair*, UOG-Student Appeals Committee, August 2017 - May 2018
- *Chair*, SBPA-Accounting Faculty Search Committee, June 2017 - September 2017
- *Member*, SBPA-Assurance of Learning Committee, August 2014 - May 2017
- *Chair*, UOG-Faculty Election Commission, September 2013 - August 2015, August 2016 - May 2017
- *Member*, UOG-Faculty Election Commission, August 2013 - May 2017
- *Member*, SBPA-Accounting Faculty Search Committee, September 2015 - February 2016
- *Member*, UOG-WASC (Quality Assurance & Improvement), August 2014 - May 2016
- *Member*, SBPA-Dean Search Committee, February 2015 - May 2015
- *Member*, SBPA-Accounting Faculty Search Committee, October 2014
- *Chair*, SBPA-Assurance of Learning Committee, October 2011 - August 2014
- *Member*, UOG-Assessment Committee, October 2011 - August 2014

- *Member*, UOG-Online Learning Committee, February 2011 - August 2013
- *Member*, UOG-Retention Committee, September 2010 - August 2013

Community Service

- *Director*, Guam Housing Corporation Board, October 2019 - Present
- *Member*, Bill Muna Foundation, 2009 - Present
- *Volunteer*, 75th Guam Liberation, June 2019 – August 2019
- *Ex Officio Member*, Guam Tax Commission – September 2017 - December 2018
- National, Association of Government Accountants (AGA)
 - *Member*, Finance and Budget Committee – July 2017 - June 2019
 - *Senior Vice President for Section III* – July 2014 - July 2017
 - *Member*, Journal Editorial Board –July 2013 - June 2016
 - *Member*, Nominating Committee –July 2012 - June 2013
 - *Regional Vice President* –July 2010 - June 2013
 - *Pacific Rim Regional Coordinator for Certification* –July 2008 - June 2011
- AGA-Guam Chapter
 - *Accountability Director* – July 2019 – Present
 - *Program Director* – July 2019 – Present
 - *Accountability Chairperson* - July 2017-June 2018
 - *Accountability Co-Chairperson* – July 2016 - June 2017
 - *Early Career Chairperson* – July 2015 - June 2016
 - *Past President* – July 2014 - June 2015
 - *President* –July 2013 - June 2014
 - *President-Elect* – July 2012 - June 2013
 - *Webmaster* – July 2011 - June 2013
 - *CGFM Chairperson* – July 2007 - June 2011
- *Volunteer*, Attorney General-Elect Elizabeth Barrett-Anderson’s Transition Team, 2014-2015
- *Volunteer*, AGA Annual 5K Run, 2010 - 2015
- *Volunteer*, Sagan Mami Tax Preparation Assistance for Individuals w/Disabilities, 2014
- *Volunteer*, Super Typhoon Haiyan, Palau Consulate, 2014
- *Volunteer*, Super Typhoon Haiyan, Philippine Consulate, 2014
- *Volunteer*, Earthquake Victims Donation – Philippine Red Cross, 2013
- *Volunteer*, National/Wreath Across America Day, 2013

Awards and Recognition

- AGA, Accountability Award, 2017; 2018
- AGA, Platinum Level Chapter Recognition Award, 2014
- UOG, Community Awareness Award for Research, 2014
- AGA, Platinum Regional Vice President Award, 2012
- AICPA, Nominee for the George Krull/Grant Thornton Teaching Innovation Award, 2011
- AGA, Regional Coordinator for Certification Award, 2011
- AGA, Guam Chapter, Certification Award, 2009; 2010

Artemio Ricardo Aguon Hernandez, Ph.D.

P.O. Box 1657
Hagåtña, Guam 96932

671-486-4444
artemiorh@gmail.com

PROFESSIONAL WORK EXPERIENCE

Deputy Executive Manager Guam International Airport Authority	July 2020 – Present Tamuning, Guam
Deputy Administrator Guam Economic Development Authority	January 2019 – July 2020 Tamuning, Guam
Interim Deputy Director Department of Public Works	February 2019 – April 2019 Tamuning, Guam
Director Guam Legislature – Office of Finance and Budget	November 2013 – January 2019 Hagåtña, Guam
Budget Analyst Guam Legislature – Office of Finance and Budget	August 2010 – October 2013 Hagåtña, Guam
Staff Auditor Wikoff Combs & Co., LLC	February 2008 – May 2010 Honolulu, Hawaii
Consumer Banking Representative Bank of Hawaii	September 2007 – January 2008 Yigo, Guam
Tax Intern/Part-time Staff Accountant Ernst & Young LLP	February 2007 – April 2007 Tumon, Guam
Sales and Marketing Coordinator Ace Hardware Guam	April 2005 – September 2007 Hagåtña, Guam

TEACHING EXPERIENCE

Adjunct Instructor – Accounting and Public Administration University of Guam – School of Business and Public Administration <i>Courses Taught: BA200 – Principles of Financial Accounting & PA525 – Public Budgeting</i>	January 2014 – Present Mangilao, Guam
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EDUCATION

Doctor of Philosophy (Ph.D) in Business Capella University – School of Business and Technology	June 2019 Minneapolis, Minnesota
Master of Accounting (MAcc) University of Hawaii at Manoa – Shidler College of Business	December 2009 Honolulu, Hawaii
Bachelor of Business Administration in Accounting (BBAA) University of Guam – School of Business and Public Administration	December 2007 Mangilao, Guam
High School Diploma Father Duenas Memorial School	May 2004 Mangilao, Guam

CERTIFICATIONS

Certified Government Financial Manager Association of Government Accountants	2013 – Present
Accredited Investment Fiduciary® Center for Fiduciary Studies	2020 – Present

PROFESSIONAL MEMBERSHIPS

▪ Association of Government Accountants National	2010 – Present
▪ Association of Government Accountants Guam Chapter	2010 – Present
▪ Government Finance Officers Association	2016 – Present
▪ Center for Fiduciary Studies	2020 – Present

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SERVICE

Professional

- **Treasurer and Investment Committee Chairperson**, Government of Guam Retirement Fund Board of Trustees 2020 – Present
- **Board Member**, Research Corporation of the University of Guam 2014 – Present
- **Investment Committee Vice Chairperson**, Government of Guam Retirement Fund Board of Trustees 2019 – 2020
- **Vice-Chairperson**, Government of Guam Education Financial Supervisory Commission 2013 – 2018
- **Member**, Government of Guam Special Economic Service 2013 – 2018
- **Chairperson**, Government of Guam Special Accounting Service 2013 – 2018
- **Member**, Guam Board of Accountancy Standing Committee overseeing the Senator Herminia Dierking and John Phillips Visiting Accounting Professor and Lecturer Program 2015 – 2016

Community

- **National Council of Chapters Representative – Guam**, Association of Government Accountants National 2019 - 2020
- **Regional Vice President-Elect of the Pacific Rim Region**, Association of Government Accountants National 2018 – 2019
- **Board Member**, Guam Animals In Need (GAIN) 2015 – 2017
- **President**, Association of Government Accountants Guam Chapter 2015 – 2016
- **President-elect**, Association of Government Accountants Guam Chapter 2014 – 2015
- **Director of Communications**, Association of Government Accountants Guam Chapter 2016 – 2017
- **Webmaster**, Association of Government Accountants Guam Chapter 2013 – 2017
- **Chairperson**, Association of Government Accountants Guam Chapter Early Careers Committee 2011 – 2013
- **Member**, Association of Government Accountants Guam Chapter Hermia Dierking Scholarship Committee 2011 – 2012, 2015, and 2019 – 2020
- **Voter Registrar**, Guam Election Commission Decolonization Registry 2011 – 2015
- **Fiscal Agent**, I Mina'kuatro na Konferensian Chamorro 2010
- **Mentor**, McKinley High School Groundhog Job Shadow Day, Honolulu, HI 2009

AWARDS AND RECOGNITION

- **Recipient** – Council of State Governments National 20 Under 40 Leadership Award 2020
- **Honoree** – Association of Government Accountants Guam Chapter 50 Under 40 Emerging Leaders in the Government of Guam Publication 2020
- **Recipient** – Association of Government Accountants National Emerging Leader Award of Excellence 2020
- **Alumnus** – Council of State Governments Henry Toll Fellowship 2018
- **Alumnus** – Graduate School USA and U.S. Department of the Interior, Office of Insular Affairs Advanced Executive Leadership Development Program 2017
- **Honoree** – Association of Government Accountants Guam Chapter Who's Who in the Government of Guam: 40 Years and Under Publication 2015
- **Alumnus** – National Conference of State Legislatures, University of Southern California Sol Price School of Public Policy, and California State University Sacramento Center for California Studies' Legislative Staff Management Institute 2015
- **Recipient** – Association of Government Accountants National Academic Full-Time Scholarship 2012 – 2015
- **Alumnus** – Graduate School USA and U.S. Department of the Interior, Office of Insular Affairs Executive Leadership Development Program 2012 – 2013
- **Recipient** – Association of Government Accountants Guam Chapter Emerging Leader Award 2012
- **Alumnus** – American Institute of Certified Public Accountants Accounting Scholars Leadership Workshop 2010
- **Recipient** – American Institute of Certified Public Accountants Scholarship for Minority Accounting Students 2008 – 2010
- **Recipient** – Fushiminomiya Scholarship 2009 – 2010
- **Recipient** – Government of Guam Merit Scholarship 2004 – 2007
- **Recipient** – University of Guam Regent Scholar and Dean's List 2006 – 2007

JASON V. KATIGBAK, MBA, CPA, CIA, CFE, CGMA

PROFESSIONAL CERTIFICATIONS:

CPA	Certified Public Accountant (Philippines), obtained in 1997
CPA	Certified Public Accountant (United States), obtained in 2006
CIA	Certified Internal Auditor, obtained in 2003
CFE	Certified Fraud Examiner, obtained in 2008
CGMA	Chartered Global Management Accountant, obtained in 2012

PROFESSIONAL EXPERIENCES:

IP&E Holdings, LLC. (dba IP&E Guam)

DEPUTY CHIEF FINANCIAL OFFICER (July 2018 to Present)

- Responsible for the oversight, management, and coordination of all fiscal reporting activities of the operating entities in Guam, Saipan, and Palau, and the related internal controls.
- Responsible for the financial reporting in accordance with IFRS and the tax compliance of three entities in Guam, Saipan, and Palau.
- Assists in the oversight of budgeting, financial forecasting, cash flow, working capital management, and coordination of compliance and audit-related activities (internal and external).
- Assists in evaluating and improving the organization's information technology infrastructure (ERP systems and other platforms); and implementation of new technologies to support key capabilities as required by each strategic business unit for future growth.
- Collaborates with the leadership teams from operations, marketing, commercial, retail, and human resource departments for the Guam, Saipan, and Palau operations.
- Assists the CFO on all strategic and tactical matters as it relates to budget management, cost-benefit analysis, and forecasting.

DIRECTOR OF MANAGEMENT INFORMATION SYSTEM (January 2016 to June 2018)

- Responsible for the system design, implementation strategy, execution, and management of the ERP project. Transitioning from the three legacy systems to one integrated ERP (Microsoft Dynamics NAV with LS Retail, on core financial reporting, retail POS, and forecourt implementation) for Guam, Saipan, and Palau.
- Conducted the development and implementation of the ERP planning process, change management, resource allocation, training, development of standardized policies and procedures, and financial reporting (both external and internal) in line with the re-engineered process workflows.
- Directed the various departments (finance, procurement, retail accounting, retail operations, marketing, sales, etc.) within the organization in the identification of issues, risks, and the development and execution of action plans to ensure operational compliance and financial control.
- Provided oversight on the external financial reporting, tax reporting, and the financial statement closing process of the company.
- Provided operational improvement plans (policies and procedures) based on the automation of specific processes, as part of the ERP implementation.

DIRECTOR OF FINANCE AND ADMINISTRATION (December 2012 to October 2013)

- Responsible for the financial reporting in accordance with U.S. GAAP and the tax compliance of three entities in Guam, Saipan, and Palau.
- Managed the following group within the Finance department: (1) General Accounting - accounting payable, inventory and general ledger accountants; (2) Business Support Group – accounts receivable and cash collection, (3) Information Technology, (4) Procurement and (5) Special Projects.
- Reported to the investors and board of directors the results of operations, financial position, and status of investment projects, including economic analyses for all three entities.

United Airlines (Guam Hub)

SENIOR MANAGER – International Finance and Accounting – Asia Pacific/Guam (November 2013 to January 2016)

- Managed the operations of three different departments within the Finance and Accounting Department:
 - Revenue accounting teams and the coordination with the various revenue accounting offices in 18 locations (Australia, Cambodia, China, Guam/Saipan, Hong Kong, Indonesia, Japan, Korea, Macao, Malaysia, Micronesia, Mongolia, New Zealand, Philippines, Singapore, Taiwan, Thailand and Vietnam), relating to agency sales accounting, which included the audits of processed revenue passenger tickets, cargo, and group flights.
 - General ledger reconciliation team, which handled more than 200 general ledger accounts (cash, accounts receivables, insurance, and other payroll-related liability accounts and others) across the Asia Pacific region.
 - Accounts receivable and tax teams, which handled the outward billings relating to ground handling, maintenance, and miscellaneous services to other airlines within the Micronesia area.
- Managed the coordination of the tax compliance within the Micronesia area.

University of Guam

ADJUNCT PROFESSOR – (April 2014 to Present)

- Currently teaching/taught the following graduate and undergraduate courses at the University of Guam School of Business and Public Administration:
 - Managerial Accounting (BA621) Professional MBA Cohort 2019, 2018, 2017, 2016 and 2014
 - Financial Management (BA620) Professional MBA Cohort 2019
 - Advanced Accounting (BA400), Spring 2017, Fall 2017, Spring 2018, Fall 2018 and Spring 2019.
 - Auditing (BA403), Spring 2017
 - International Accounting (BA307), Fall 2015, Spring 2016
 - Principles of Accounting (BA200), Spring 2015
 - Becker CPA Review Class (U.S. Certified Public Accountant Exams), Business Environment Concepts and Auditing sections, April– July 2014
- Adviser to the Junior Accountants Society and leads the promotion of the CPA profession through a mock simulation of the US CPA exams every semester; and the professionals and student networking events.

Ernst & Young, LLP (Guam)

SENIOR MANAGER (2010 – 2012)

MANAGER (2006 – 2010)

SUPERVISING SENIOR (2005 – 2006)

SENIOR (2001 – 2005)

Audit and Assurance Department

- Directly involved with Ernst & Young’s Asia Pacific Learning and Development Team on the following training topics: audit methodology, audit quality and risk management, audit software tools and industry-specific accounting, auditing, and financial reporting updates.
- Managed the audits of significant telecommunications, construction, hospitality, government entities, not-for-profit, luxury retail clients in Guam and Saipan, and their defined contribution plans.
- Involved in the identification and resolution of taxation, accounting, and auditing and technical, financial reporting, and compliance issues.
- Involved in the recruitment of audit staff and seniors in the assurance department.

Punongbayan & Araullo, Makati City, Philippines
(Formerly Ernst & Young Philippines, now Grant Thornton Philippines)

SENIOR (2000– 2001) (Audit and Assurance/Information Systems Group)

SEMI-SENIOR (1999 – 2000) (Audit and Assurance/Information Systems Group)

AUDIT STAFF 1 and 2 (1997 – 1999) (Audit and Assurance)

Assurance and Advisory Department

- Supervised teams on audits of multinational and publicly listed companies in the Philippine Stock Exchange.
- Performed industry analysis and client risk assessments on advisory clients.

Information Systems Department

- Performed review on IT environment as support service to audit teams relying on audit client's IT general controls.
- Conducted security review on information systems hardware and network operating system (such as AS/400, Windows NT, Novell Netware, and HP-UX) and ERP systems (such as JD Edwards – AS/400 and One World versions and other in-house developed application programs).
- Performed data mining testing using computer-assisted audit techniques such as ACL (Audit Command Language).

Lafarge Cement Philippines, Inc.

SENIOR INTERNAL AUDITOR (2001)

- Prepared the annual internal audit plan for 11 organizational units of Lafarge's Philippine operations.
- Planned, supervised, and reported to the CFO and department heads on financial and operational compliance of all organizational units, consisting of cement companies all over the Philippines.
- Performed compliance, operational, and IT business process and internal controls reviews.

EDUCATION AND ACADEMIC HONORS:

Masters in Business Administration

Delta State University (<http://www.deltastate.edu>), August 2012

Bachelor of Science in Accountancy

Bachelor of Science in Commerce Major in Management

With Academic Distinction, Colegio De San Juan de Letran, Calamba Philippines

(<http://www.lettran-calamba.edu.ph/>), March 1996

Certificate in Financial Planning and Analysis

Professional Certificate at UC Berkeley Extension Program (<https://extension.berkeley.edu/>), August 2019

PROFESSIONAL AFFILIATIONS:

Guam Society of Certified Public Accountants

- Past President (Program Year 2016-2017)
- President (Program Year 2015-2016)
- Auditor (Program Years 2012-2014)
- Board Member (Program Years 2017-2018; 2018-2020)

Association of Government Accountants, Guam Chapter

- Immediate Past President (Program Year 2013-2014)
- President (Program Year 2012-2013)
- President-Elect (Program Year 2011-2012)
- Chairperson on Membership Committee (Program Year 2013-2014)
- Chairperson on Education Committee (Program Year 2010-2012)
- Chairperson on Early Careers Committee (Program Year 2014-2015)
- Member since 2009

Junior Achievement Guam

- Board Member (Program Years 2017, 2018 and 2019)

American Institute of Certified Public Accountants – Member since 2007

Association of Certified Fraud Examiners – Member since 2006

Institute of Internal Auditors – Member since 2003

James C. Kwak, CPA

231 Ypao Road, Tamuning, Guam · (671) 998-1127 · kwakj07@gmail.com

Experience

- 2016 – Present** **Ernst & Young LLP** **Tamuning, Guam**
Senior Manager
- Leads and manages assurance and advisory services for Guam companies in construction, hospitality, not-for-profit, retail and wholesale, and telecommunications industries. Current clients include DoCoMo Pacific, Fujitec, Hyatt, Hilton, Onward Beach Resort, P.H.R. Holding Guam and Subsidiaries, Sheraton, and South Pacific Petroleum Corporation, etc.
 - Facilitates and instructs annual staff and senior assurance training.
- 2017 – Present** **University of Guam** **Mangilao, Guam**
Adjunct Faculty
- Teaches an auditing class to undergraduate students in the School of Business Administration & Public Administration.
- 2010 – 2016** **Doosan Heavy Industries & Construction** **Seoul, Korea**
Deputy General Manager
- Managed Shared Service Center ("SSC") implementation project for the company's European subsidiaries by conducting various activities including as-is analysis of subsidiaries, determination of SSC scope, design of process and operating model, establishment of governance rules, and assistance with stabilization efforts after implementation
 - Managed and executed Global Finance organization capacity building project by establishing an effective operating model and governance system in the company's branches and subsidiaries in India, Vietnam, and Middle East areas to enhance the efficiency and effectiveness of company's operations.
 - Developed and established the standard financial guidelines which became the standard for carrying out the day to day work of the finance departments in headquarters and overseas subsidiaries.
 - Executed accounting due diligence to support the company in implementing its strategy to acquire new technologies to enter a new market
 - Developed the post-merger integration ("PMI") process guide book to be utilized as a standard for the company's all future PMI activities
 - Managed accounting staff in order to support the company in complying with the relevant financial reporting rules and regulations (including quarterly and annual filing requirements)
- 2008 - 2010** **PricewaterhouseCoopers** **Seoul, Korea**
Senior Manager
- Managed teams to profitably complete client engagements within budget, achieving time and cost savings of at least 10% from prior years
 - Performed the quarterly reviews and annual audit of Samsung Electronics
 - Managed the IFRS conversion project of Samsung Electronics
 - Revised the preparation of filing documents submitted to SEC and TSX Venture Exchange
 - Performed POSCO due diligence engagement
 - Researched accounting issues and advised clients on appropriate solutions under IFRS
 - Developed and communicated formal audit findings and business improvement recommendations to client management.
- 2007 - 2008** **Standard & Poor's** **New York, NY**
Associate – Structured Finance Rating (MBA Associate Program)
- Conducted and presented rating analysis of letter of credit backed and synthetic transactions, including principal protected, credit linked, equity linked, and bond insured transactions
 - Reviewed and analyzed various transaction documents, such as prospectus, private placement memorandum, and bond indenture to ensure compliance with the S&P's criteria
 - Performed legal and analytical review of International Swaps and Derivatives Association (ISDA) documents on interest rate, currency, total return, and credit default swaps to ensure various risks (i.e. counterparty risk) were properly addressed in accordance with S&P criteria
 - Participated in the rating committees to evaluate the rating analysis performed by other analysts
 - Analyzed and presented the differences between 1992 and 2002 ISDA Master Agreement

- Assisted in the development of S&P's internal global guide for synthetic transactions
- Interacted with investment bankers, investors and other market participants regarding rating actions
- Published press release/rationale of rating reports for newly rated transactions.
- Received ACE (Acknowledgement and Celebrating Excellence) Award for exceptional teamwork

Summer 2006 **Standard & Poor's** **New York, NY**

Summer Associate – Asset Backed Securities (ABS) Rating

- Assisted in the ratings analysis of rental fleet and dealer floor plan asset-backed securitizations by evaluating various proposed transactions from a legal, structural and credit risk viewpoint.
- Presented findings and made recommendations to ratings committees for dealer floor plan securitization transactions.
- Participated in onsite management and operational review of GMAC's floorplan business.
- Assisted in publication of press release/presale reports for newly rated dealer floor plan transactions.
- Participated in research project examining the impact of Standard & Poor's rating actions and CreditWatches on pricing of structured finance securities.

2003-2005 **PricewaterhouseCoopers** **Seoul, Korea**

Senior Associate/Manager

- Performed quality assurance review of and managed over 15 U.S. Generally Accepted Auditing Standards (U.S. GAAS) audit engagements for private and public clients (including review of foreign private issuer clients' Form 20-F submitted to SEC) ranging in size from \$20 million - \$24 billion across manufacturing, telecommunication and technology industries.
- Prepared cross border transaction process guide and U.S. GAAS training materials (including PCAOB No. 3) and provided trainings to over 200 Samil PwC professionals.
- Facilitated communications with clients, lawyers, and investment bank representatives during cross-border transactions to ensure critical schedules are met and transactions are successfully completed.
- Researched accounting issues and advised clients on appropriate solutions.
- Received "Excellent Employee" award for consistent superior performance, resulting in promotion to manager six months in advance.

2000-2003 **KPMG LLP** **Harrisburg, PA**

Associate/Senior Associate

- Supervised and coached audit teams of up to five members to profitably complete audit engagements within budget, achieving audit time and cost savings of at least 10% from prior years.
- Prepared and analyzed financial statements and footnote disclosures for companies/organizations in manufacturing, governmental, healthcare and other not-for-profit industries.
- Developed and communicated formal audit findings and business improvement recommendations to client management.

Education

Darden Graduate School of Business Administration **Charlottesville, VA**
University of Virginia

Master of Business Administration, May 2007

- Elected as V.P. of Asian Business Club at Darden
- Research Assistant for the Associate Dean for Intellectual Capital
- Recipient of 1/3 tuition fellowship

Pennsylvania State University **State College, PA**

Bachelor of Science in Accounting, December 1999

- GPA: 3.98/4.00, Dean's List in all semesters.
- Selected as student marshal at graduation (an honor given to student with highest cumulative GPA).
- Elected as President of Korean Undergraduate Students Association in 1998.
- Recipient of various merit scholarships including Golden Key National Honor Society scholarship and University President Awards in all four years.
- Golden Key National Honor Society, Beta Alpha Psi, and Beta Gamma Sigma Honors Societies.

Personal

- Fluent in Korean; interests include basketball, tennis, and church activities.
- Level III CFA candidate

Benita Atalig Manglona, CPA, CGFM

118 Chalan Duenas · Yigo, GU 96929
(671) 988-1010
bmanglonacpa@gmail.com

EDUCATION

Masters in Taxation <u>Golden Gate University</u> , San Francisco, CA	<i>Aug. 1988 – Aug. 1989</i>
Bachelors of Science in Accounting, Cum Laude <u>Saint Mary's College of California</u> , Moraga, CA <u>California State University</u> , Long Beach, CA <u>College of Saint Benedict's</u> , St. Joseph, MN	<i>Sept. 1976 – May 1979</i> <i>Summer 1978</i> <i>Aug. 1975 – May 1976</i>
High School Diploma, Valedictorian <u>Rota High School</u> , Rota, MP	<i>Sept. 1972 – May 1975</i>

PROFESSIONAL LICENSES, AWARDS, AND MEMBERSHIPS

Guam Legislative Resolution 33-35 Recognizing Medicare Rebasing Effort (March 2019)
Guam Business Magazine: Top 100 Business People Award (1999)
American Institute of Certified Public Accountants, Member (June 1983–Present)
Global Chartered Management Accountant (Feb. 2012 – Present)
California Society of Certified Public Accountants, Member (June 1983–2013)
Guam Board of Accountancy, Member (July 2006–Present)
Guam Association of Realtors, Member (Nov. 2007–2011)
National Association of Realtors (Nov. 2007–2011)
American Institute of Tax Studies (Sept. 1992)
National Society of Tax Professionals (Jan. 1990)

TEACHING EXPERIENCE

<u>University of Guam, Adjunct Professor</u> Course: Principles of Accounting	<i>Fall 2012 – Spring 2013</i>
<u>Northern Marianas College, Instructor</u> (Rota, MP) Course: Principles of Accounting	<i>Fall 1990</i>

GOVERNMENT SERVICE EXPERIENCE

Chief Financial Officer, Guam Memorial Hospital Authority (GMHA) *Feb. 2015 – Sept. 2019*
Obtained Medicare and Medicaid Services' approval of GMHA's request to rebase its Medicare base rate (more than 20 years since GMHA's last rebasing); continued to pursue additional Medicare reimbursements for prior years setting the foundation for future Rebasing of Medicare rates; (20%)
Successfully defended the increase of certain GMHA fees that have not been adjusted for decades; successfully convinced the Board of Trustees to put in place an automatic annual 5% fee increase to address GMH's outdated rates; Direct the preparation and presentation of GMHA's NEW rates and fees to ensure adequate reimbursement levels are obtained and regularly conduct public hearing as required by the Administrative Adjudication Act for the approval of such rates and fees; (20%)
Oversee functions related to the financial operations, including administering Fiscal Policies established by the Board of Trustees and supervising the preparation of financial statements and audits; establish standards, procedures, and techniques for central accounting system and its direct interrelationship with the servicing departments to ensure maximization of revenues and required

reports are prepared; directed the preparation of the Citizen Centric Report receiving the national recognition award for **Certificate of Excellence** in reporting from the Association of Government Accountants; (20%)

Direct the preparation and formulation of the budgetary requirement (58 departments) for presentation and approval by the Board of Trustees and submission to the Guam Legislature; aggressively defended and testified before the Legislature the need to adequately subsidize GMHA to ensure patient care is not compromised; testified before the legislature regarding any other issues affecting the hospital; regularly monitored expenditures to budget and reallocated resources in order of priority to ensure available funds are optimized for most critical needs to meet regulatory compliance requirements; (20%)

Direct the operations of the Patient Registration, Medical Records, and the Patient Affairs Offices to ensure timely coding, billing and collection of hospital charges; and provided staff the tools necessary to obtain national certification as billers and coders to upgrade the standards of the department; with team work and strong encouragement, a number of billers and coders have received their national certifications. (20%)

Director, Department of Administration – Government of Guam

Feb. 2011 – Feb. 2015

Provided administrative, fiscal, and policy direction for the execution of a variety of government-wide support services, including, but not limited to:

Accounting and reporting of all financial activities of the Government of Guam;

Human resources recruitment, management and administration of personnel rules and regulations and employee benefits programs;

Information technology services; and

Administration of records management program for the Government of Guam; (60%)

Appeared before the Legislature to defend numerous legislation impacting government employees and the community (e.g., defended bond borrowing to pay decades of past due tax refunds; defended implementation of the Hay Plan to upgrade decades-old general pay plan, and many other critical legislations); (15%)

Served as Chairperson of the Government of Guam Health Insurance Negotiating Team in designing, procuring, negotiating, and implementing the health insurance benefit for the entire Government of Guam; (15%)

Directed the preparation of the first Comprehensive Annual Financial Report for the Government of Guam earning a **Certificate of Achievement for Excellence in Financial Reporting** Program (a national recognition) from the Government Finance Officers Association for 2 years in a row – FY2013 and FY2014; and (5%)

Appeared before credit rating agencies and investors. (5%)

Director, Bureau of Budget & Management Research - Government of Guam *Jan. 2011–June 2011*

Coordinated the preparation of the first Biennial/Supplemental Budget and testified at legislative hearings in support of the budget; (25%)

Assisted in the preparation of monthly reports of revenue collected and funds spent or encumbered; (25%)

Performed revenue tracking exercises by comparing actual revenues collected; and (25%)

Worked with Government of Guam agencies to ensure that their expenditures are within budget. (25%)

Special Assistant for Management & Budget (Rota Mayor's Office) *June 1983-Jan. 1993 &
Jan. 1998-Dec. 2005*

Supervised, coordinated, assisted, and led the Resident Department Heads in formulating and compiling a comprehensive budget; defended the comprehensive budget during CNMI Legislative hearings; (35%)

Assisted the Senate Fiscal Affairs Chairman in finalizing and balancing the CNMI budget prior to enactment by the legislature; (20%)

Ensured that departments adhered to the Budget Act; analyzed, tracked and reported obligations and expenditures of appropriated funds; reviewed reconciliation of monthly and year-end balances of appropriated funds to expenditures and encumbrances; (25%)

Reviewed and evaluated effectiveness of existing internal controls; (10%)

Planned, organized and coordinated major events and functions for the Mayor of Rota; and assumed role as Acting Mayor whenever Mayor leaves island. (10%)

OTHER ACCOUNTING EXPERIENCE

Certified Public Accountant – Benita Manglona, CPA (Yigo, GU) *Jan. 2007 – Present*

Prepare Individual, Corporate, Partnership tax returns, and other tax reporting requirements; (50%)

Design and implement accounting and internal control systems; (25%)

Review and analyze effectiveness of clients' established accounting and internal controls; provide consultation on business matters affecting their operation; (15%)

Prepare loan proposals to banks; and (5%)

Represented taxpayers before the Internal Revenue Service and Guam Department of Revenue & Taxation. (5%)

Vice-President/Treasurer – Guam Isla LP Gas Corp. (Yigo, GU) *Oct. 1996 – Dec. 2008*

Vice-President/Treasurer – VB Manglona Enterprises (Rota, MP) *June 1989 – Dec. 2002*

Developed business plan and successfully obtained financing to start the business; designed, developed and implemented automated accounting and internal controls; (35%)

Supervised and trained manager and personnel about implementing and complying with accounting systems and internal controls and ensured compliance of such systems and controls; supervised business operations, and interviewed, hired, and terminated personnel; (35%)

Prepared payroll, tax returns, financial statements and other reporting requirements to respective government agencies and banks; (20%)

Prepared and submitted bid proposals to prospective customers, including the military; and (5%)

Responsible for asset acquisition, disposition, and control of major inventory items. (5%)

Peat, Marwick, & Mitchell Audit Staff (Tamuning, GU) *June 1981–June 1983*

Assisted Senior Auditor and Manager with audits that were conducted on various financial institutions, corporate and government audits. (100%)

John F. Forbes & Company Tax Staff (San Francisco, CA) *June 1979–June 1981*

Prepared tax returns for individuals, partnerships, corporations, estates and trusts; and (80%)

Worked on accountability of profit sharing plans. (20%)

COMMUNITY/CIVIC INVOLVEMENT

Bishop Baumgartner Memorial School Chairwoman for Graduating Class Festivities (2010)
Make-A-Wish Foundation, Board Member (2004–2009)
Marianas Public Land Corporation, Former Board Member (Jan. 2005–Dec. 2006)
Bishop Baumgartner Memorial School, Board Member (2003–2006)
Academy of Our Lady of Guam High School, Board Member (1998–2000)
Commonwealth Development Authority (“CDA”), Founding Board Member (1985–1988)
CDA-Development Corporation Division, Former Chairperson (1987–1988)

PROFESSIONAL TRAINING & DEVELOPMENT

Successfully completed continuing education courses for CPA license, including:

Ethics and Professional Conduct for California CPA’s
Ethics in Government Training
Tax Cut and Jobs Act – What’s Important and What’s Ahead
Tax Cuts and Jobs Act 2017
Tax Planning Strategies
Corporate & Partnership Taxation
Individual Income Tax
Managing a Fiscal and Financial Strategy in Lean Times
An Accountant’s Guide to Sarbanes-Oxley Act
Leadership in Action Training
GASB Update
Hospital Cost Report Training
Hiring Independent Contractors
Choice of Entity
Real Estate Tax Issues
Tax Exempt Organizations – Issues and Return Preparation
How States are Transforming Their Health Care Systems
Leadership and Financial Management for Cabinet Members
Peachtree (Accounting software)

William Montanez, CPA

Financial Analyst

3356 Meade Ave
San Diego CA, 92116
845-709-7335
will.d.montanez@gmail.com

Financial Analyst for a regional bank with experience in public accounting, academia and military leadership. Has lead teams through entire audit process for public and private companies. Assembles and presents data in order to maintain compliance with liquidity regulations and Bank policy. Proven leadership in small team and class environments, ability to speak in front of audiences and capable of communicating with persons in subordinate and executive level roles.

Experience

Financial Analyst (May 2018 – June 2019)

Silvergate Bank

- Prepares daily, monthly and quarterly documents for submission to the Asset-Liability Committee and Board of Directors in order to ensure compliance with regulatory and Bank specified liquidity standards
- Assists in the preparation of Budgets and Forecasts for use by the Bank management as well as engaged investment bank in the conducting of Initial Public Offering (IPO) procedures for all Bank activities in various profit centers
- Assists in the maintenance of the Bank's bond portfolio including due diligence assistance, maintenance of pertinent schedules and management of GL activity
- Develops, implements and maintains adherence to control activities to ensure accuracy of financial reporting

Audit Staff and Senior (August 2015 – April 2018)

Ernst & Young

- Supervise a team of up to five employees, including detailed review of work performed by staff in fixed asset testing, intangible asset and liability valuations, cash testing, capital allocations, related party transactions, walkthrough documentation and control testing.
- Plan and execute integrated and non-integrated financial statement audits for a wide range of public and private entities, primarily in the Real Estate, Technology and Biotech sectors: identifying risk factors, determining materiality, ensuring conformity with ethical standards, building workspaces in complex internal IT structures, balancing regulator standards with client expectations and internal budgeting constraints.
- Audit high risk areas including the financial models used in revenue recognition, stock compensation, earnings per share, and various fair value measurements of businesses, particularly regarding Purchase Price Allocations in relation to ASC 805 as well as relevant research to ensure proper recognition, recording and disclosure of such areas.
- Communicate with the client company's management to nourish relationships, complete audit procedures and convey areas of concern in the audit in order to resolve issues quickly and appropriately while maintaining regulatory and internal standards.

Graduate Assistant (August 2014 – May 2015)

University at Albany, State University of New York

- Responsible for understanding and explaining financial and cost accounting theory including: deferred and accrued recognition of revenue, capitalization of long-lived assets, effective interest method, preparation of and relationship between the income statement, statement of owners' equity, balance sheet and statement of cash
- Entrusted to train and educate students in cost accounting principles including: product and activity based costing, budgeting, cost-volume-profit relationships and various performance evaluation ratios.
- Instill a sense of curiosity and better understanding of course material, inspiring an increased interest in financial accounting in undergraduate students.
- Instruct and lead thoughtful discussions during lab periods in a manner that successfully built students' confidence and mastery of the presented material, leading to high academic achievement.
- Supported the fair and ethical administration, proctoring, and grading of exams.

Rifleman through Squad Leader (June 2009 May 2015)

US Marine Corps, Reserve

Responsible for the discipline, training and welfare of thirteen junior Marines and their equipment resulting in a highly motivated, mutually supportive scout squad: effective, fluid, adaptable, cohesive, accountable and continuously improving.

Lead a diverse team through infantry-based military exercises using effective leadership skills, learned from the Marine Corps and by emulating past leaders, including: situational awareness, communication techniques, reward systems, esprit de corps, mutual respect, active team participation and confidence.

Handled administrative issues and conflicts that arose from within the squad in an effort to solve problems at the lowest possible level in the chain of command, resulting in efficient use of time and high productivity.

Education

University at Albany, State University of New York (August 2014 May 2014)

M.S. Forensic Accounting, 3.7

University at Albany, State University of New York (January 2010 December 2014)

B.S. Accounting, 3.9

Minors: Business, Informatics

Dean's list eight of eight semesters

Graduated Summa Cum Laude

Lifetime member of Beta Gamma Sigma Honor Society

Recipient of Spellman Academic Achievement Award

Certificates

Certified Public Accountant, California, License Number: 132284; February 2016

Skills

Advanced knowledge of MS Excel (macros, pivot tables, data visualization); Editing experience in a business environment, including reports submitted to management and independent third parties and documenting of audit procedures, policies and internal control design; Auditing/Accounting, includes active CPA license; Microsoft Suite programs excluding Excel such as Word, Power Point and Access; Public speaking experience includes leadership roles and duties in military, academic and business settings, requiring dissemination of information to subordinates and superiors in various numbers; Personal financial planning education includes investment valuations and allocation, insurance need assessment and selection, tax preparation and planning and general estate planning as proved by successful passing of the Certified Financial Planner national exam (mark pending experience requirement)

Curriculum Vitae
Martha G. Suez-Sales
Assistant Professor of Accounting

University of Guam
School of Business and Public Administration
UOG Station
Mangilao, GU 96929

Work: (671) 735-2501
Email: suez-salesm@triton.uog.edu

Education

D.B.A., Doctor of Business Administration, 2020
University of Liverpool

PMBA, Professional MBA, 2007
University of Guam

BS, Business Administration with Emphasis in Accounting, 1996
San Diego State University

Academic Work Experience

2018-Present *School of Business, University of Guam*, Guam - USA
2011 – 2016 *Assistant Professor of Accounting*

2017-2018 *Northern Marianas College*, Saipan, CNMI
Adjunct Professor of Accounting (distance learning and on campus)

Non-Academic Work Experience

2016-2018 *Imperial Pacific Holdings, Ltd.*, Saipan, CNMI
Director of Tax & Insurance
Provided guidance on proposed and enacted tax legislation, keeping abreast of tax changes in the U.S. and foreign jurisdictions to identify potential planning opportunities or issues.

1998-2010 *Deloitte & Touche LLP*, Tamuning, Guam
Tax Manager
Provided tax compliance and consulting services to corporations, partnerships, LLCs, not-for-profit entities, and individual clients. Coordinated and supervised complex tax research projects for high profile clients in retailing, wholesaling, banking, and insurance industries.

1992-1998 *Santel Federal Credit Union*, San Diego, CA
Accounting Staff
Assisted controller with accounts payable, accounts receivable, purchase orders, and general ledger. Performed bank reconciliation, fixed assets, and payroll data entry. Gathered necessary information and prepared various regulatory financial reports and rate filings.

Teaching Interests

Financial accounting, taxation, ethics, and managerial accounting.

Courses Taught Regularly:

Principles of Financial Accounting (Undergraduate)
Intermediate Accounting (Undergraduate)
Advanced Accounting (Undergraduate – DE & on campus)
Income Taxation (Undergraduate)

Other Courses Taught:

Ethics for Accountants (Undergraduate)
Cost Accounting (Undergraduate)
Managerial Accounting (PMBA – DE & on campus)
REG – Becker Review Course (Auxiliary)

Research Interests

Ethics for tax practice, international financial practices of small and medium size enterprises, innovative educational techniques, the effectiveness of tax incentives and global competitiveness, cultural and gender diversity in the accounting profession and education, and practice-based action research and action learning.

Publications

Refereed Articles

With K. Okabe. “Exploratory Research on SMES’ Utilization of the Statement of Cash Flows in Japan and Guam”, *Journal of International Business Research*, vol.14 (3), pp. 29-40, (2015).

“The Intern: An Instructional Case Focusing on Ethics for Tax Services”, *Journal of International Academy for Case Studies*, vol.20 (2), pp. 99-105, (2014).

With V. Ibarra. “A Comparison of the International Financial Reporting Standards (IFRS) and Generally Accepted Accounting Principles (GAAP) for Small and Medium-sized Entities (SMEs), and Compliances for Some Asian Countries to IFRSs” *Journal of International Business Research*, vol. 10 (3), pp 35-62, (2011).

Completed Working Papers

A Comparative Study in Ethical Awareness of Experienced and Novice Tax Practitioners in Guam, submitted to *The Journal of Accounting and Finance*, under review.

The Use of the Statement of Cash Flows by Japanese SMEs with K. Okabe to be submitted to *Global Journal of Accounting and Finance*.

Service

University

University Assessment Committee
Undergraduate Program Review Committee
Student Appeals Committee
Advisor Junior Accounting Society, Student Association

School of Business

Assessment of Learning (Chair)
Ad Hoc Undergraduate Curriculum Committee
Accounting Faculty Hiring Committee (Chair)
Accounting Stakeholder Committee

BA Faculty Hiring Committee

Community

DOE Financial Literacy Program Volunteer and Contributor, 2014-2016

Volunteer Income Tax Assistant (VITA) Program, 2012-2014, 2020

Guam Society of CPAs Board Member, 2014-2016

Editorial Board, Academy of Accounting and Financial Studies Journal, 2013-2016

Peer Reviewer, Library Hi-Tech Journal, 2020-2021

Peer Reviewer, Global Journal of Business Pedagogy, 2020-2021

Peer Reviewer, American Accounting Association, Sparks Virtual Conference, 2021

Professional Affiliations and Licenses

American Accounting Association

American Taxation Association

American Institute of CPAs

Guam Society of CPAs

CPA, Guam 1998 – Present

CPA, Arizona 2001 – 2004

CGMA, 2016 - Present

Appendix F-J:

Combined forms for each course number

Request for New Course

Request for New Course Outline

Request for Technology Delivered Course

Request for Technology Delivered Course Outline

Course Syllabi



REQUEST FOR NEW COURSE

- 1. Title: Professional Accounting Research & Communication
2. Catalog Number: BA500 (New course may not duplicate active or inactive course number.)
3. Course Type: [X] Addition to the Curriculum [] Special Needs (Workshop, seminar, special topic,...94 series, etc.)
4. Level of Instruction: [] Undergraduate [x] Graduate (/G) [] Both
5. Credit Hours: 3.0
6. Is this course cross-listed with another department? No
7. What session(s) will the course be offered? [] Fall [x] Spring [] Summer [] All
8. What will be the yearly cycle for this course? [x] All Years [] Even Years [] Odd Years [] One (1) Term Only
9. First term and year for this course: Term 1 S2021 Length of Instruction (Weeks): 8 weeks
10. Prerequisites: A. Instructor / Advisor consent required? [] Yes [x] No B. Prerequisites Catalog # Prerequisite Course Title C. Additional Prerequisites:

11. CATALOG DESCRIPTION: Overview of methods for professional researching, organizing, analyzing, and presenting information in financial accounting, auditing, and taxation. Presentation of concepts and techniques for developing a business style of writing and creating documents such as memorandums, letters, and reports. Emphasis on written and oral assignments that develop communication skills for the accounting profession. Introduction to academic research and literature review.
12. DESCRIBE LIBRARY AND INFORMATION TECHNOLOGY RESOURCES AVAILABLE TO SUPPORT COURSE: If insufficient library sources are available, describe alternatives that will be used. Students will have access to articles and databases posted in the learning management system, video lectures outside the classroom (Youtube, etc.), online articles and e-books, etc.
13. SUBSTANTIATE THE COMPELLING NEED FOR THE NEW COURSE
The course is part of the core curriculum for the new Master of Accountancy graduate program.
14. WHAT IS THE ANTICIPATED CLASS SIZE AND DOCUMENT INDICATIONS ON HOW THE NEW COURSE WILL MEET ITS PROJECTED SIZE
Anticipated class size is 10 – 15. The projected size is based on a student survey, current demand, and accounting professionals' need for qualified job applicants.
15. STATE HOW THE NEW COURSE WILL BE COVERED BY EXISTING PROGRAM FACULTY.
This course will be taught by existing adjunct faculty or a visiting accounting professor sponsored by the Guam Endowment Foundation Accounting Visiting Professor program.
16. ADDITIONAL INFORMATION: This course will be delivered fully online (refer to the enclosed Request for Technology Delivered course and outline forms).
17. ATTACH COURSE OUTLINE: Attached.

APPROVAL RECOMMENDED BY:

UNIT	SIGNATURE (use BLUE pen please)	DATE
For Program	<u>Kevin K.W. Ho</u>	2021/04/15
Administrative Chair	<u>Kevin K.W. Ho</u>	2021/04/15
Chair, College AAC/CC	<u>[Signature]</u>	04/16/2021
Dean, of College	<u>[Signature]</u>	04/16/2021
UCRC/GCRC	<u>Shinhwa Lee</u> <small>Shinhwa Lee (Jan 27, 2022 20:33 GMT+10)</small>	10/21/2021
President, Faculty Senate (if substantive)	<u>[Signature]</u> (Endorsement of UCRC/GCRC Recommendation)	3/17/2022

APPROVED:

[Signature]
Anita Borja Enriquez (Mar 31, 2022 15:25 GMT+10)
SENIOR VICE PRESIDENT
ACADEMIC & STUDENT AFFAIRS

Mar 31, 2022
DATE

Reviewed by: [Signature]
Dr. Sharleen Santos-Bamba
Vice Provost, AEGSOLL



NEW COURSE OUTLINE FORM

College: SBPA Course Number: BA500

Course Title: Professional Accounting Research & Communication

Credit Hours: 3.0

Date of Final Approval: Semester Offered: Term 1 (cohort based)

Course counts as:	_____	general education requirement
	_____ X _____	part of Master of Accountancy Graduate major program
	_____	elective

a. Catalog Description: Overview of methods for professional researching, organizing, analyzing, and presenting information in financial accounting, auditing, and taxation. Presentation of concepts and techniques for developing a business style of writing and creating documents such as memorandums, letters, and reports. Emphasis on written and oral assignments that develop communication skills for the accounting profession. Introduction to academic research and analysis of literature.

2. Course Content: Communication strategies for accountants, business documents (letters, memos, etc.), oral communication; tax research environment, primary sources of federal tax law, tax research tools, FASB codification search strategies, using codification to research measurement issues, audit and professional research issues, etc.

3. Rationale for the Course: The course builds basic communication and research skills that will be used throughout the Master of Accountancy program. These skills are used by accounting professional in the field and are tested on the CPA exam.

4. Skills and Background Required or Expected: Acceptance into the Master of Accountancy program. Students will need basic computer skills and knowledge of Microsoft Office (PowerPoint, Word, etc.).

5. Teaching Methodologies and Anticipated class size: The course consists of video lectures, forum discussions, and virtual meetings. Lectures will be designed to cover core concepts and theories. The program's pedagogy is focused on integrating students' practice with the theory learned in the classroom. The integration of theory with practice is meant to enhance critical thinking by questioning taken for granted assumptions, promoting self-reflection, and improving performance and understanding. The anticipated class size is 10 to 15.

6. Learning Outcomes for Students:

- a. Apply search techniques through electronic databases (accounting and auditing standards, and tax laws) to find required information to reach conclusions or make decisions.
- b. Identify, access, and apply relevant professional frameworks, standards and guidance, as well as other information for analysis to make informed decisions.
- c. Effectively deliver information in multiple formats tailored to the intended audience (written, oral, graphics, etc.).
- d. Develop logical conclusions through the use of inductive and deductive reasoning.
- e. Analyze and synthesize pertinent literature from multiple sources (e.g., academic journals, books, etc.).

7. Program learning outcomes:

PLO1. Evaluate complex accounting problems in auditing, financial reporting, and taxation using professional judgment and skepticism, analytical tools, and making recommendations for optimal solutions.

PLO3. Develop methods of communication that most effectively inform both technical and non-technical audiences including oral, written, and graphic.

8. Institutional Graduate Learning Outcomes:

IGLO 1 - Demonstrate mastery of critical skills, theories, methodologies, and other content knowledge at a level that will enable them to address fundamental questions in their primary area of study;

IGLO 3 - Exercise oral and written communication skills sufficient to publish and present work in their field.

9. Methods of Evaluation

Assessment for this course is the same as traditional classroom. Methods of assessment are practice exercises and problems, tutorials, assignments, case studies, quality and participation in discussion forums, and research paper(s).

10. Methods for Student Learning Outcomes Assessment:

Asking to solve exercise/tutorial problems on each topic for applications by asking sequential questions.

Asking the students to explain the steps adopted in the problem and ensures that they understand the problem.

Asking the students to suggest a solution before giving them the correct answer.

11. Required and Recommended Texts or Study Guides:

Suggested: Salzman, Skills for Accounting Research, 4e, Cambridge; and instructor's reading list from academic and professional journals, etc.

12. Subsequent Courses:

The Master of Accountancy graduate is cohort-based and includes 5 Terms. This course is the first of two introductory courses delivered in Term 1.

13. Additional Course Descriptors, if any: N/A.

The Calendar of Assignments, Assessment Project, a Statement Concerning the "Americans with Disabilities Act" (ADA) Accommodations for Students, Attendance and Grading Policies are to be included in the course syllabus.



Approved

Disapproved


Anila Borna Enriquez (Mar 31, 2022 15:25 GMT+10)

Senior Vice President, Academic & Student Affairs

Mar 31, 2022

Date



REQUEST FOR TECHNOLOGY DELIVERED COURSE/ OFF CAMPUS/DE COURSE FORM

- 1. Course Number: BA-500 Title: PROFESSIONAL ACCOUNTING RESEARCH & COMMUNICATION
2. Credit Hour(s) : 3.0 Semester to be Offered: Term 1 (cohort based)
3. Course Counts As (check all that apply):
4. Level of Instruction: Undergraduate X Graduate (/G) Both
5. Is this course cross-listed with another department? NO
6. CATALOG DESCRIPTION (if course is a new course) : Overview of methods for professional researching, organizing, analyzing, and presenting information in financial accounting, auditing, and taxation.
7. DESCRIBE LIBRARY AND INFORMATION TECHNOLOGY RESOURCES AVAILABLE TO SUPPORT COURSE:
8. ADDITIONAL INFORMATION: N/A
9. ATTACH TECHNOLOGY DELIVERED/OFF CAMPUS/DE COURSE OUTLINE FORM:

APPROVAL RECOMMENDED BY:

Table with 3 columns: UNIT, SIGNATURE (use BLUE pen please), DATE. Rows include For Program, Division Chair, Chair, College AAC/CC, Dean, Technical Review (DESC), UCRC/GCRC, and President, Faculty Senate.

APPROVED:

Anita Borja Enriquez (Mar 31, 2022 15:25 GMT+10) SENIOR VICE PRESIDENT ACADEMIC & STUDENT AFFAIRS

Mar 31, 2022

DATE

Reviewed by: Dr. Sharleen Santos-Bamba Vice Provost, AEGSOLL



TECHNOLOGY DELIVERED COURSE/
OFF CAMPUS/DE COURSE OUTLINE FORM

Course Number: BA-500 College: SBPA

Course Title: Professional Accounting Research & Communication Credit Hours: 3

Date Of Final Approval: _____ Semester Offered: Term 1 (cohort based)

Course Counts As _____ is it part of a Degree Program? Yes / No
_____ general education requirement
_____ elective

1. Catalog Description:

Overview of methods for professional researching, organizing, analyzing, and presenting information in financial accounting, auditing, and taxation. Presentation of concepts and techniques for developing a business style of writing and creating documents such as memorandums, letters, and reports. Emphasis on written and oral assignments that develop communication skills for the accounting profession. Introduction to academic research and analysis of literature.

2. Course Content:

Communication strategies for accountants, business documents (letters, memos, etc.), oral communication; tax research environment, primary sources of federal tax law, tax research tools, FASB codification search strategies, using codification to research measurement issues, audit and professional research issues, etc.

3. Rationale for the Course:

The course builds basic communication and research skills that will be used throughout the Master of Accountancy program and are tested on the CPA exam. F

4. Skills and background required or expected/ prerequisite course(s):

Acceptance into the Master of Accountancy program. Students will need basic computer skills and knowledge of Microsoft Office (PowerPoint, Word, etc.).

5. Learning Objectives for Students:

1. Search through electronic databases to find required information to reach conclusions or make decisions. 2. Identify, access and apply relevant professional frameworks, standards and guidance, as well as other information for analysis and to make informed decisions. 3. Effectively deliver information in multiple formats tailored to the intended audience. 4. Develop logical conclusions through the use of inductive and deductive reasoning.

6. Course Presentation / Delivery Method:

_____ Synchronous X Asynchronous _____ mix

[Synchronous]

_____ **On-Site (location):** _____ **Date(s):** _____
(skip to # 10)

(Off-Site) _____ **single site** _____ **multiple sites**

_____ **via Audio** (Tape/CD/Satellite Radio)
_____ **via MultiMedia** (Video Tape/CD-ROM/DVD/Satellite)
_____ **via Internet** (Text /WEB/Chat Room/Steaming Audio/Video)
_____ **Other:** _____

[Asynchronous]

_____ **via Tape** (Video/Audio/CD/DVD)
_____ **via Program Materials** (Computer Disk/CD-ROM/DVD)
 via Internet (Text /WEB/Chat Room/Steaming Audio/Video)
_____ **Other:** _____

7. Alternative Delivery Methods (if/when planned method is not operable):

A reliable Internet connection is required for this course. In the event of a lengthy natural disaster or an unavailable Learning Management System (LMS) , arrangements will be made to continue course content delivery and discussion via email or video conference.

8. Faculty-Student Interaction Plan / Methods

Faculty and student interactions take place mostly asynchronously online. Students may request for one-to-one tutorials or Q&A sessions with the instructor as needed. The instructor will respond to students' emails and other correspondence within 24 hours.

9. Assessment / Evaluation Plan (including verification of participant's materials)

Assessment for this course is the same as traditional classroom. Methods of assessment are practice exercises and problems, tutorials, assignments, case studies, and research paper(s).

10. Plan for Supplemental Reference , Resources & Materials and Student Access to these Resources
(Library/Media):


Students will have access to articles and databases posted in the learning management system, video lectures outside the classroom (Youtube, etc.), online articles and e-books, etc.

11. Plan for Student Advisement / Counseling Students can reach their instructor via email or discussion forums.

Students receive one-to-one tutorials, These tutorials give students an opportunity to receive individual feedback on their progress and to discuss any problems they may be having with any aspect of the course.

12. Required and recommended texts and/or study guides:

May & May, 2019, Effective Writing: A Handbook for Accountants, Prentice Hall, 11th Ed.; and, Salzman, Skills for Accounting Research, 4e. Cambridge.

<input checked="" type="checkbox"/> Approved _____ Disapproved	 <small>Anita Borja Enriquez (Mar 31, 2022 15:25 GMT+10)</small> Senior Vice President, Academic & Student Affairs	Mar 31, 2022 _____ <small>Date</small>
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UNIVERSITY OF GUAM
Unibetsedåt GUAHAN

School of Business and Public Administration
Business Administration Division Faculty

Master of Accountancy (MAcc OLL)

BA500 Professional Accounting Research & Communication

Contact Information

Instructor: Dr. Artemio Ricardo Aguon Hernandez
UOG Telephone No. (671) 735-2501

For Technical Assistance

Contact the Telecommunication and Distance Education Operation (TADEO): Mr. Manny Hechanova and/or Mr. Chris Pangelinan

Email Address (24 hours): moodlehelp@uguam.uog.edu

Telephone No. (Monday – Friday: 8AM – 5PM, G.S.T.): (671) 735-2620/21

1. Course Description

Overview of methods for professional researching, organizing, analyzing, and presenting information in financial accounting, auditing, and taxation. Presentation of concepts and techniques for developing a business style of writing and creating documents such as memorandums, letters, and reports. Emphasis on written and oral assignments that develop communication skills for the accounting profession. Introduction to academic research and literature review.

2. Course Content

Communication strategies for accountants, business documents (letters, memos, etc.), oral communication; tax research environment, primary sources of federal tax law, tax research tools, FASB codification search strategies, using codification to research measurement issues, audit, and professional research issues, etc.

3. Institutional Graduate Learning Outcomes (IGLO)

IGLO 1 - Demonstrate mastery of critical skills, theories, methodologies, and other content knowledge at a level that will enable them to address fundamental questions in their primary area of study;

IGLO 3 - Exercise oral and written communication skills sufficient to publish and present work in their field.

4. Program Learning Outcomes

PLO1. Evaluate complex accounting problems in auditing, financial reporting, and taxation using professional judgment and skepticism, analytical tools, and making recommendations for optimal solutions.

PLO3. Develop methods of communication that most effectively inform both technical and non-technical audiences including oral, written, and graphic.

5. Course Learning Outcomes

Upon completion of this course, the cohort will be able to:

Course Learning Outcome	PLO	IGLO	Evidence
Apply search techniques through electronic databases (accounting and auditing standards, and tax laws) to find required information to reach conclusions or make decisions.	1	1	Discussion questions
Identify, access, and apply relevant professional frameworks, standards and guidance, as well as other information for analysis to make informed decisions.	1	1	Case studies
Effectively deliver information in multiple formats tailored to the intended audience (written, oral, graphics, etc.).	3	3	Case studies, discussion questions
Develop logical conclusions through the use of inductive and deductive reasoning.	1	1	Discussions
Analyze and synthesize pertinent literature from multiple sources (e.g., academic journals, books, etc.).	1, 3	1, 3	Discussion questions and Case studies Final research project

6. References and Course Materials

Salzman, Skills for Accounting Research, 4e, Cambridge; and

Instructor's reading list from academic and professional journals to be provided.

7. Weekly Schedule

<i>Week One: Overview of Accounting Research</i>		
	<i>Details</i>	<i>Due</i>
Contents	<ul style="list-style-type: none"> Why Accounting Research Skills Matter? When is Accounting Research Performed? Accounting Standard-Setting Bodies 	
Readings	Chapter 1	
Participation	Participate in class discussion.	Participate at least 4 days a week
Discussion Questions	Respond to weekly discussion questions (2 discussion questions weekly)	Question 1 Due by day 3 (Thursday) Question 2 Due by day 5 (Saturday)
Assignment	Chapter 1	Due by end of week – Monday at 11:59pm GST

Reflection	At the end of this week write a reflection on what you have learned in the week. You may highlight any concept that really resonates with you or explore concepts that you are struggling with. Remember this is intrapersonal reflection, not a commentary.	Due by end of week – Monday at 11:59pm GST
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<i>Week Two: The FASB Codification – Introduction and Search Strategies</i>		
	<i>Details</i>	<i>Due</i>
Contents	<ul style="list-style-type: none"> • What is the FASB Codification? • How is information organized? • Tips for performing browse searches • Other search methods 	
Readings	Chapter 2	
Participation	Participate in class discussion.	Participate at least 4 days a week
Discussion Questions	Respond to weekly discussion questions (2 discussion questions weekly)	Question 1 Due by day 3 (Thursday) Question 2 Due by day 5 (Saturday)
Assignment	Chapter 2	Due by end of week – Monday at 11:59pm GST
Reflection	At the end of this week write a reflection on what you have learned in the week. You may highlight any concept that really resonates with you or explore concepts that you are struggling with. Remember this is intrapersonal reflection, not a commentary.	Due by end of week – Monday at 11:59pm GST

<i>Week Three: The Research Process</i>		
	<i>Details</i>	<i>Due</i>
Contents	<ul style="list-style-type: none"> • Why use a research process? • The accounting research process • Judgment and decision making- a brief introduction 	
Readings	Chapter 3	
Participation	Participate in class discussion.	Participate at least 4 days a week
Discussion Questions	Respond to weekly discussion questions (2 discussion questions weekly)	Question 1 Due by day

		3 (Thursday) Question 2 Due by day 5 (Saturday)
Assignment	Chapter 3	Due by end of week – Monday at 11:59pm GST
Reflection	At the end of this week write a reflection on what you have learned in the week. You may highlight any concept that really resonates with you or explore concepts that you are struggling with. Remember this is intrapersonal reflection, not a commentary.	Due by end of week – Monday at 11:59pm GST

<i>Week Four: Creating Effective Documentation</i>		
	<i>Details</i>	<i>Due</i>
Contents	<ul style="list-style-type: none"> • Communicating accounting research • Emailing the results of research questions • Drafting an accounting issues memorandum • Properly referencing accounting guidance • Tips for professional communication 	
Readings	Chapter 4	
Participation	Participate in class discussion.	Participate at least 4 days a week
Discussion Questions	Respond to weekly discussion questions (2 discussion questions weekly)	Question 1 Due by day 3 (Thursday) Question 2 Due by day 5 (Saturday)
Assignment	Chapter 4	Due by end of week – Monday at 11:59pm GST
Reflection	At the end of this week write a reflection on what you have learned in the week. You may highlight any concept that really resonates with you or explore concepts that you are struggling with. Remember this is intrapersonal reflection, not a commentary.	Due by end of week – Monday at 11:59pm GST

<i>Week Five: Audit and Professional Services Research</i>		
	<i>Details</i>	<i>Due</i>
Contents	<ul style="list-style-type: none"> • Introduction to auditing research • Researching auditing standards • Standards for other professional services • Documentation of professional services research 	
Readings	Chapter 9	
Participation	Participate in class discussion.	Participate at least 4 days a week
Discussion Questions	Respond to weekly discussion questions (2 discussion questions weekly)	Question 1 Due by day 3 (Thursday) Question 2 Due by day 5 (Saturday)
Assignment	Chapter 9	Due by end of week – Monday at 11:59pm GST
Reflection	At the end of this week write a reflection on what you have learned in the week. You may highlight any concept that really resonates with you or explore concepts that you are struggling with. Remember this is intrapersonal reflection, not a commentary.	Due by end of week – Monday at 11:59pm GST

<i>Week Six: Governmental Accounting Research</i>		
	<i>Details</i>	<i>Due</i>
Contents	<ul style="list-style-type: none"> • Governmental accounting research • Governmental auditing standards • Applying the GASB codification 	
Readings	Chapter 10	
Participation	Participate in class discussion.	Participate at least 4 days a week
Discussion Questions	Respond to weekly discussion questions (2 discussion questions weekly)	Question 1 Due by day 3 (Thursday) Question 2 Due by day 5 (Saturday)
Assignment	Chapter 10	Due by end of week – Monday at 11:59pm GST

Reflection	At the end of this week write a reflection on what you have learned in the week. You may highlight any concept that really resonates with you or explore concepts that you are struggling with. Remember this is intrapersonal reflection, not a commentary.	Due by end of week – Monday at 11:59pm GST
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<i>Week Seven: Fundamental of Tax Research</i>		
	<i>Details</i>	<i>Due</i>
Contents	<ul style="list-style-type: none"> • Who performs tax research and why? • The tax research process • Sources of federal tax law • Using an online tax research service • Updating tax research results 	
Readings	Chapter 11	
Participation	Participate in class discussion.	Participate at least 4 days a week
Discussion Questions	Respond to weekly discussion questions (2 discussion questions weekly)	Question 1 Due by day 3 (Thursday) Question 2 Due by day 5 (Saturday)
Assignment	Chapter 11	Due by end of week – Monday at 11:59pm GST
Reflection	At the end of this week write a reflection on what you have learned in the week. You may highlight any concept that really resonates with you or explore concepts that you are struggling with. Remember this is intrapersonal reflection, not a commentary.	Due by end of week – Monday at 11:59pm GST

<i>Week Eight: Delivering Effective Presentations</i>		
	<i>Details</i>	<i>Due</i>
Contents	<ul style="list-style-type: none"> • When will I use presentation skills in practice and what is the format? • Delivering a high-quality presentation • Considerations for those working in a group 	
Readings	Chapter 13	
Participation	Participate in class discussion.	Participate at least 4 days a week

Discussion Questions	Respond to weekly discussion questions (2 discussion questions weekly)	Question 1 Due by day 3 (Thursday) Question 2 Due by day 5 (Saturday)
Assignment	Chapter 13	Due by end of week – Monday at 11:59pm GST
Reflection	At the end of this week write a reflection on what you have learned in the week. You may highlight any concept that really resonates with you or explore concepts that you are struggling with. Remember this is intrapersonal reflection, not a commentary.	Due by end of week – Monday at 11:59pm GST

8. Online Class Policies

A. Netiquette:

You are expected to adhere to the general rules of online etiquette.

- Be polite.
- Do not write anything you would be embarrassed to have printed in the newspaper. Computer messages are not private.
- Keep in mind that any message you write can and may be forwarded to others. Again, be careful what you write.
- Do not forward personal notes or messages to others or a group unless you are certain the content is appropriate and you have asked the author.
- Respond to the whole group, through the conference, only when appropriate. Use email to send a private message to your instructor.
- Be aware how your words may affect others. Since you do not have body language cues, you must be more careful.
- When using quoted material or someone else's idea, include the citation just as you would in a hardcopy version.
- Keep messages within a reasonable length. Unless otherwise specified, it is best to limit messages to one screen of text. Reading longer text online can be awkward.
- Reread your message before sending it; edit if necessary.

B. Participation and Discussion Question Grading:

By signing up for this program, you have made a commitment to participate in your course conferences as well as in other online activities. Remember, you are responsible for understanding and adhering to all policies. Please plan to participate regularly. Participation for this course is defined as proactive discussion in discussion questions via discussion topic streams. Discussion streams are defined as comment threads that are initiated by your instructor. This requires you to actively reflect on weekly module and textbook readings and to develop original ideas in your responses. You are expected to demonstrate critical thinking and your understanding of the content in the assigned readings as it relates to the issues identified in the conference discussion. You are expected to make your own contribution in a main topic as well as to respond with value-added comments to the contributions of at least two of your classmates. You must synthesize and analyze information, making appropriate references and citations, using APA format.

You are encouraged to respond to me as well as to other students. You will note in the grading policy that your online conference participation counts significantly toward your final grade.

You will be expected to participate 4 days a week in several different discussions and to contribute at least two substantive discussion messages on each of those 4 days. This is a required part of your grade. Participation consists of notes you send above and beyond graded assignments. This generally means the messages you send as replies to messages from your classmates and me.

Please note that both quantity and quality are important considerations when it comes to participation. For example, a message which says simply, "I agree," does not constitute participation, because it does not add anything of substance to the discussion.

In order to earn full participation points, you must add something of substance to the discussion 4 out of 7 days per week—this would consist of new ideas, your perspectives, pointed follow-up questions, etc. You will find it is much easier to keep up with an Online class when you are logging in and participating regularly.

Only posts in the Main classroom forum will count towards your class participation score.

GRADING of Discussion & Participation:

- i. Discussion question responses will count towards the class participation requirement, but will be evaluated separately.
- ii. The two discussion questions posted weekly in the main forum are the ones that need responses and will be graded.

To ensure ample time for your colleagues to have the opportunity to respond to your discussion posts - In any given week:

- Discussion Question #1 will be due before the end of day three.
- Discussion Question #2 will be due before the end of day five.

C. Late Assignments:

Late assignments receive a 10% deduction for each day they are late if assignments are not posted by 11:59 p.m. G.S.T. on the day they are due. Assignments more than 4 days late will not be accepted. Technological issues are not considered valid grounds for late assignment submission. Unless an Incomplete grade has been granted, late assignments submitted after the last day of class will not be accepted.

D. Academic Integrity

Students are expected to turn in original work and use appropriate citations as per APA style guidelines. Students not following the University of Guam plagiarism policy will be subject to disciplinary actions as per the University of Guam guidelines.

Each Assignment will require the student to verify the originality of her/his work. When the student submits their assignment they are acknowledging explicit consent of the following statement:

Certificate of Original Work: I certify that the attached paper is my original work. I am familiar with, and acknowledged my responsibilities which are part of, the University of Guam Student Code of Academic Integrity. I affirm that any sections of the paper which has been submitted previously is attributed and cited as such, and that this paper has not been submitted by anyone else. I have identified the sources of all information whether quoted verbatim or paraphrased, all images, and all quotations with citations and reference listings. Along with citations and reference listings, I have used quotation marks to identify quotations of fewer than 40 words and have used block indentation for quotations of 40 or more words. Nothing in this assignment violates copyright, trademark, or other intellectual property laws. I further agree that the submission of my assignment as replied back to this thread is intended to have, and shall have, the same validity as my handwritten signature.

E. Plagiarism

Students are expected to turn in original work and use appropriate citations as per APA style guidelines. Students not following the University of Guam plagiarism policy will be subject to disciplinary actions as per the University of Guam guidelines.

F. Overall Grade Distribution

Attendance and Participation	10%
Discussion Questions	20%
Assignments	20%
Case studies	20%
Final Research Project	20%
Reflections	<u>10%</u>
TOTAL:	100%

G. Grading Scale

<i>Points</i>	<i>Grade</i>
93+	A
90-92.99	A-
87-89.99	B+
83-86.99	B
80-82.99	B-

77-79.99	C+
70-76.99	C
60-69.99	D
0-59.99	F

February 22, 2022

TO: Faculty Senate
RE: Technical Review Report for **Log.#6658 BA 500 Professional Accounting Research & Communication**

Håfa Adai,

I reviewed your Syllabus and Schedule documents submitted as part of **Log#6658** of your application for **online delivery approval** of course, **Log.#6658 BA 500 Professional Accounting Research & Communication**. Your documentation **successfully passed this Technical Review**. I have offered several commendations for this online delivery application, and several revision suggestions for the final documents that will be shared with your students.

My Technical Review checked to see if the Syllabus and Schedule documents provide students with the information they need to be successful in an **online**-delivered class, including:

- Required equipment or hardware (devices and device capacity needed)
- Technical software required for this course (Word processing programs, downloads, subscriptions, or plugins)
- Technical support (links for Moodle tutorials, other software tutorials, moodlehelp, etc.)
- Information for academic resources such as the library, Writing centers, ADA information
- A section explaining the technical skills and habits students will need in order to successfully complete your online-delivered class requirements. This might include:
 - Advice on online study strategies and time management
 - Netiquette – Policies for online communication
 - Policies for recording, screengrabs, and the privacy rights of students, faculty, and guest speakers
- Information about Instructor availability, best forms of contact, and expected response times

Commendations:

- I appreciate how the “Alternative Delivery Methods” on the Course Outline form acknowledge the reality of island-wide power outages and individual student internet connectivity interruptions.
- The Sample Syllabus contains a robust discussion of Netiquette and online participation expectations. The requirement to respond to Professor-initiated discussions as well as read and reply to classmates’ writing is keeping with online teaching best practices. Biba!
- The Sample schedule is remarkably detailed. Students will appreciate this full-semester map for their learning.

Recommendations:

- Include space for the Professor email, synchronous office hours, or contact directions in sample Syllabus.
 - *Example: Office hours are available both online and face to face. I will be in my UOG Office (EC 117J) Monday, Tuesday, and Wednesday from 9am-11am. You are welcome to stop by; you may also reach me through Moodle chat, video, &/or telephone conference during these office hours and by appointment. For general course question, please use the Question Forum (a special forum on the top of our Moodle classroom. I log on to my email and our Moodle classroom Sunday – Friday (Saturdays are my off-line rest days). Expect a longer response time over the weekend.*
- Update the contact information for Moodlehelp by removing names and adding the helpdesk. (See information below)
 - Moodle Help - Phone: [671-735-2620/21](tel:671-735-2620/21)
Email: moodlehelp@triton.uog.edu
Monday - Friday: 8AM - 5PM Sundays & Holidays: Closed
 - CONTACT 24/7 : Email: helpdesk@triton.uog.edu
Phone: [671-735-2640/30](tel:671-735-2640/30)
- I recommend adding the reminder for students to use the **triton emails** as well as **the Mozilla Firefox Browser**. All Moodle messages and Moodle announcements are sent to triton emails. If students are not checking, they risk missing critical updates. Students who access Moodle through Safari may not “see” all the assignments or have full access to materials.
- Consider combing directions: “Required Skills, Materials, and Software” section. For example, do students need to have Adobe Acrobat on their computer to read .pdf files?
- Update the Grading breakdown to remove Attendance (since this will be a fully asynchronous course) and clarify how “Participation” is different than the “Discussion Question” scoring.
- Consider clarifying Day 1, Day 2, Day 3 in the sample schedule. I see Thursday, Saturday, and Monday deadlines of 11:59pm. Will Mondays always be the “Day 1” of each new week?

Course Deadlines

This is a Monday/Thursday asynchronous course.

*All reading & assignments need to be completed on or before 11:00 AM CHamoru Standard Time, on the day they are due, either a Monday or Thursday.

* New assignments and announcements will be posted Monday and Thursday, available after 2:00PM CHST.

- The Sample Syllabus is missing the ADA Accommodation and Disability Services information. Add before distributing to students.

While not available (or required) as part of the Faculty Senate – Technical Review process at this time, I encourage you to review and develop the **Moodle classroom** and Schedule for this course with the following best practices of online teaching and learning.

High-quality, online-delivered classes include:

- An audio or audio-visual Welcome Message (with text-only transcript for ADA accessibility)
- An audio-visual tour of the Moodle classroom showing students how to navigate the course and find important information and resources (include captioning or a text-only transcript for ADA accessibility)
- An activity (quiz, assignment, or discussion) checking for students' understanding of online learning responsibilities and expectations
- An un-graded general forum for course questions as well as non-course related student sharing
- A course divided into learning units or modules with clear expectations, deadlines, grading criteria, and supplemental or remediation opportunities.
- A course design where students have access to the course gradebook
- A course design where students have access to model assignments or examples of quality work
- A course design where students have a variety of opportunities to engage with the course materials, their instructor, and their peers
- Course content that is verified for copyright compliance
- Course content that follows universal design principles and is ADA accessible

Thank you for submitting this work and for helping to create more pathways for student learning at the University of Guam. I encourage you, if you haven't already, to explore the resources available in the Online Teaching Resources – OTR@UOG faculty sharing hub:
<https://moodle.uog.edu/course/view.php?id=3340> Enrollment Key: UOG_OLL_2020

Congratulations on satisfactorily meeting the criteria for this technical review in your Syllabus and Schedule Documents. Please let me know if I can assist you further.

~Andrea Sant, Ph.D.



Director, Online Teaching Resources-OTR@UOG


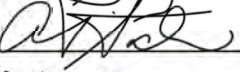
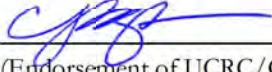


REQUEST FOR NEW COURSE

- 1. Title: Information Systems and Data Analytics for Accountants
2. Catalog Number: BA502 (New course may not duplicate active or inactive course number.)
3. Course Type: [X] Addition to the Curriculum [] Special Needs (Workshop, seminar, special topic,...94 series, etc.)
4. Level of Instruction: [] Undergraduate [x] Graduate (/G) [] Both
5. Credit Hours: 3.0
6. Is this course cross-listed with another department? No
7. What session(s) will the course be offered? [] Fall [] Spring [x] Summer [] All
8. What will be the yearly cycle for this course? [x] All Years [] Even Years [] Odd Years [] One (1) Term Only
9. First term and year for this course: Term 4 Sum2021 Length of Instruction (Weeks): 8 weeks
10. Prerequisites: A. Instructor / Advisor consent required? [] Yes [x] No B. Prerequisites Catalog # Prerequisite Course Title C. Additional Prerequisites:

11. CATALOG DESCRIPTION: In this course, students will learn data analytics models and methods involving accounting information, theory and practice of information systems, and computer based systems controls for management and decision-making of engagements in audit and taxation. Students will also learn how to use and manage various analytical tools to achieve these objectives.
12. DESCRIBE LIBRARY AND INFORMATION TECHNOLOGY RESOURCES AVAILABLE TO SUPPORT COURSE: If insufficient library sources are available, describe alternatives that will be used. Students will have access to articles and databases posted in the learning management system, video lectures outside the classroom (Youtube, etc.), online articles, e-books, etc.
13. SUBSTANTIATE THE COMPELLING NEED FOR THE NEW COURSE
The course is part of the core curriculum for the new Master of Accountancy graduate program.
14. WHAT IS THE ANTICIPATED CLASS SIZE AND DOCUMENT INDICATIONS ON HOW THE NEW COURSE WILL MEET ITS PROJECTED SIZE
Anticipated class size is 10 – 15. The projected size is based on a student survey, current demand, and accounting professionals' need for qualified job applicants.
15. STATE HOW THE NEW COURSE WILL BE COVERED BY EXISTING PROGRAM FACULTY.
This course will be taught by existing adjunct faculty or a visiting accounting professor sponsored by the Guam Endowment Foundation Accounting Visiting Professor program.
16. ADDITIONAL INFORMATION: This course will be delivered fully online (refer to the enclosed Request for Technology Delivered course and outline forms).
17. ATTACH COURSE OUTLINE: Attached.

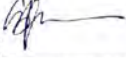
APPROVAL RECOMMENDED BY:

UNIT	SIGNATURE (use BLUE pen please)	DATE
For Program	<u>Kevin K.W. Ho</u>	<u>2021/04/15</u>
Administrative Chair	<u>Kevin K.W. Ho</u>	<u>2021/04/15</u>
Chair, College AAC/CC	<u></u>	<u>04/16/2021</u>
Dean, of College	<u></u>	<u>04/16/2021</u>
UCRC/GCRC	<u>ShinHwa Lee</u> <small>ShinHwa Lee (Jan 27, 2022 20:35 GMT+10)</small>	<u>10/21/2021</u>
President, Faculty Senate (if substantive)	<u></u> (Endorsement of UCRC/GCRC Recommendation)	<u>3/17/2022</u>

APPROVED:


Anita Borja Enriquez (Mar 31, 2022 15:24 GMT+10)
SENIOR VICE PRESIDENT
ACADEMIC & STUDENT AFFAIRS

Mar 31, 2022
DATE

Reviewed by: 
Dr. Sharleen Santos-Bamba
Vice Provost, AEGSOLL



NEW COURSE OUTLINE FORM

College: SBPA Course Number: BA502

Course Title: Information Systems and Data Analytics for Accountants

Credit Hours: 3.0

Date of Final Approval: _____ Semester Offered: Term 3/Summer 2021 2022 *CE*

Course counts as: _____ general education requirement
_____ X _____ part of Master of Accountancy Graduate major program
_____ elective

1. Catalog Description: In this course, students will learn data analytics models and methods involving accounting information, theory and practice of information systems, and computer based systems controls for management and decision-making of engagements in audit and taxation. Students will also learn how to use and manage various analytical tools to achieve these objectives.
2. Course Content: Data analytics in accounting and business, data preparation and cleaning, analyzing data to define and solve business problems, communicate results of data analysis to stakeholders, data analytics for auditing and taxation, and financial statement analytics.
3. Rationale for the Course: The course is required for the Master of Accountancy degree. This course prepares students for the accounting profession. Topics taught in this course are tested on the CPA exam.
4. Skills and Background Required or Expected: Prerequisite: Complete Term 3 of cohort-based Master of Accountancy program. Students require computer skills, proficiency with Microsoft Office (PowerPoint, Word, etc.), and a reliable browser.
5. Teaching Methodologies and Anticipated class size: The course consists of video lectures, forum discussions, and virtual meetings. Lectures will be designed to cover core concepts and theories. The program's pedagogy is focused on integrating students' practice with the theory learned in the classroom. The integration of theory with practice is meant to enhance critical thinking by questioning taken for granted assumptions, promoting self-reflection, and improving performance and understanding. The anticipated class size is 10 to 15.
6. Learning Objectives for Students:
 - a. Assess business process and information risks and understand the general system, and application controls necessary to prevent or detect fraud and inaccuracies.

- b. Create conceptual models that describe the business processes of various enterprises, convert the business process models into logical relational database models, and complete a physical database implementation.
- c. Implement analytics techniques appropriate for decision-making related to the auditing, assurance, forensic accounting, taxation, and accounting advisory professions.
- d. Understand the role of machine learning and robotic process automation.

7. Institutional Graduate Learning Outcomes (IGLO)

IGLO 1 - Demonstrate mastery of critical skills, theories, methodologies, and other content knowledge at a level that will enable them to address fundamental questions in their primary area of study;

IGLO 3 - Exercise oral and written communication skills sufficient to publish and present work in their field; and

IGLO4. Adhere to the ethical principles of academia and their respective disciplines in coursework, fieldwork, and other appropriate situations.

8. Program Learning Outcomes

PLO2. Analyze global, regional, and local accounting issues and environmental factors (i.e., economic, information technology, industry, legal and regulatory, etc.), identifying causes of concern, and provide evidence to support inferences.

PLO3. Develop methods of communication that most effectively inform both technical and non-technical audiences including oral, written, and graphic.

PLO4. Demonstrate leadership and collaboration skills in order to accomplish the desired outcome(s) acknowledging and leveraging diversity and multi-cultural societies.

PLO5. Employ professional and ethical standards of conduct when assessing the consequences of decisions on stakeholders and justify resolutions.

9. Methods of Evaluation

Assessment for this course is the same as traditional classroom. Methods of assessment are practice exercises and problems, tutorials, assignments, case studies, quality and participation in discussion forums, and research paper(s).

10. Methods for Student Learning Outcomes Assessment:

Asking to solve exercise/tutorial problems on each topic for applications by asking sequential questions.

Asking the students to explain the steps adopted in the problem and ensures that they understand the problem.

Asking the students to suggest a solution before giving them the correct answer.

11. Required and Recommended Texts or Study Guides:

Suggested: Data Analytics for Accounting, 1st Edition, (2019) By Vernon Richardson and Katie Terrell and Ryan Teeter; and instructor's reading list from academic and professional journals, etc.


12. Subsequent Courses:

The Master of Accountancy graduate is cohort-based and includes 5 Terms. This course is scheduled for Term 3 of 5.

13. Additional Course Descriptors, if any: N/A.



The Calendar of Assignments, Assessment Project, a Statement Concerning the “Americans with Disabilities Act” (ADA) Accommodations for Students, Attendance and Grading Policies are to be included in the course syllabus.

<input checked="" type="checkbox"/> Approved	<input type="checkbox"/> Disapproved	 <small>Anita Borja Enriquez (Mar 31, 2022 15:24 GMT+10)</small> Senior Vice President, Academic & Student Affairs	Mar 31, 2022 Date
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REQUEST FOR TECHNOLOGY DELIVERED COURSE/ OFF CAMPUS/DE COURSE FORM

1. Course Number: BA-502 Title: Information Systems and Data Analytics for Accountants
2. Credit Hour(s) : 3.0 Semester to be Offered: Term 3 - cohort based

3. Course Counts As (check all that apply):

- Part of a Degree Program
General Education Requirement
Elective
Special Needs (Workshop, seminar, special topic...94 series, etc.)

4. Level of Instruction: Undergraduate X Graduate (/G) Both

5. Is this course cross-listed with another department? NO

If so, list the cross-listed catalog number (s)?

6. CATALOG DESCRIPTION (if course is a new course) : In this course, students will learn data analytics models and methods involving accounting information, theory and practice of information systems, and computer based systems controls for management and decision-making of engagements in audit and taxation. Students will also learn how to use and manage various analytical tools to achieve these objectives. Use complete sentences and present tense.

7. DESCRIBE LIBRARY AND INFORMATION TECHNOLOGY RESOURCES AVAILABLE TO SUPPORT COURSE: If insufficient library sources are available, describe alternatives that will be used.

This course will meet solely online. All materials will be available on the learning management system

8. ADDITIONAL INFORMATION:

N/A

9. ATTACH TECHNOLOGY DELIVERED/OFF CAMPUS/DE COURSE OUTLINE FORM:

APPROVAL RECOMMENDED BY:

Table with 3 columns: UNIT, SIGNATURE (use BLUE pen please), DATE. Rows include For Program, Division Chair, Chair, College AAC/CC, Dean, Technical Review (DESC), UCRC/GCRC, and President, Faculty Senate.

APPROVED:

Anita Borja Enriquez (Mar 31, 2022 15:24 GMT+10)

SENIOR VICE PRESIDENT ACADEMIC & STUDENT AFFAIRS

Mar 31, 2022

DATE

Reviewed by: Dr. Sharleen Santos-Bamba Vice Provost, AEGSOLL



TECHNOLOGY DELIVERED COURSE/
OFF CAMPUS/DE COURSE OUTLINE FORM

Course Number: BA-502 College: SBPA

Course Title: Information Systems and Data Analytics for Accountants Credit Hours: 3

Date Of Final Approval: _____ Semester Offered: Term 3 - cohort based

Course Counts As _____ is it part of a Degree Program? Yes / No
_____ general education requirement
_____ elective

1. Catalog Description:

In this course, students will learn data analytics models and methods involving accounting information, theory and practice of information systems, and computer based systems controls for management and decision-making of engagements in audit and taxation. Students will also learn how to use and manage various analytical tools to achieve these objectives.

2. Course Content:

Data analytics in accounting and business, data preparation and cleaning, analyzing data to define and solve business problems, communicate results of data analysis to stakeholders, data analytics for auditing and taxation, and financial statement analytics.

3. Rationale for the Course:

The course is required for the Master of Accountancy degree. This course prepares students for the accounting profession. Topics taught in this course are tested on the CPA exam. The course provides a foundation for future courses in this program. F

4. Skills and background required or expected/ prerequisite course(s):

Prerequisite: Complete Term 3 of cohort-based Master of Accountancy program. Students require computer skills, proficiency with Microsoft Office (PowerPoint, Word, etc.), and a reliable browser.

5. Learning Objectives for Students:

1. Assess business process and information risks and understand the general system, and application controls necessary to prevent or detect fraud and inaccuracies. 2. Create conceptual models that describe the business processes of various enterprises, convert the business process models into logical relational database models, and complete a physical database implementation. 3. Implement analytics techniques appropriate for decision-making related to the auditing, assurance, forensic accounting, taxation, and accounting advisory professions. 4. Understand the role of machine learning and robotic process automation.

6. Course Presentation / Delivery Method:

_____ Synchronous X Asynchronous _____ mix

[Synchronous]

_____ **On-Site (location):** _____ **Date(s):** _____
(skip to # 10)

(Off-Site) _____ **single site** _____ **multiple sites**

_____ **via Audio** (Tape/CD/Satellite Radio)
_____ **via MultiMedia** (Video Tape/CD-ROM/DVD/Satellite)
_____ **via Internet** (Text /WEB/Chat Room/Steaming Audio/Video)
_____ **Other:** _____

[Asynchronous]

_____ **via Tape** (Video/Audio/CD/DVD)
_____ **via Program Materials** (Computer Disk/CD-ROM/DVD)
 X **via Internet** (Text /WEB/Chat Room/Steaming Audio/Video)
_____ **Other:** _____

7. Alternative Delivery Methods (if/when planned method is not operable):

A reliable Internet connection is required for this course. In the event of a lengthy natural disaster or an unavailable Learning Management System (LMS) , arrangements will be made to continue course content delivery and discussion via email or video conference.

8. Faculty-Student Interaction Plan / Methods

Faculty and student interactions take place mostly asynchronously online. Students may request for one-to-one tutorials or Q&A sessions with the instructor as needed. The instructor will respond to students' emails and other correspondence within 24 hours.

9. Assessment / Evaluation Plan (including verification of participant's materials)

Assessment for this course is the same as traditional classroom. Methods of assessment are practice exercises and problems, tutorials, assignments, case studies, and research paper(s).

10. Plan for Supplemental Reference , Resources & Materials and Student Access to these Resources (Library/Media):


Students will have access to articles and databases posted in the learning management system, video lectures outside the classroom (Youtube, etc.), online articles and e-books, etc.

11. Plan for Student Advisement / Counseling Students can reach their instructor via email or discussion forums.

Students receive one-to-one tutorials, These tutorials give students an opportunity to receive individual feedback on their progress and to discuss any problems they may be having with any aspect of the course.

12. Required and recommended texts and/or study guides:

Data Analytics for Accounting, 1st Edition, (2019) By Vernon Richardson and Katie Terrell and Ryan Teeter

<input checked="" type="checkbox"/> Approved _____ Disapproved	 <small>Arlita Dorje Enriques (Mar 31, 2022 15:24 GMT+10)</small> Senior Vice President, Academic & Student Affairs	Mar 31, 2022 _____ <small>Date</small>
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Master of Accountancy (MAcc OLL)

BA502 Information Systems and Data Analytics for Accountants

Contact Information

Instructor: James C. Kwak, MBA, CPA
UOG Telephone No. (671) 735-2501

For Technical Assistance

Contact the Telecommunication and Distance Education Operation (TADEO): Mr. Manny Hechanova and/or Mr. Chris Pangelinan

Email Address (24 hours): moodlehelp@uguam.uog.edu

Telephone No. (Monday – Friday: 8AM – 5PM, G.S.T.): (671) 735-2620/21

1. Course Description

In this course, students will learn data analytics models and methods involving accounting information, theory and practice of information systems, and computer based systems controls for management and decision-making of engagements in audit and taxation. Students will also learn how to use and manage various analytical tools to achieve these objectives.

2. Course Content

Data analytics in accounting and business, data preparation and cleaning, analyzing data to define and solve business problems, communicate results of data analysis to stakeholders, data analytics for auditing and taxation, and financial statement analytics.

3. Institutional Graduate Learning Outcomes (IGLO)

IGLO 1 - Demonstrate mastery of critical skills, theories, methodologies, and other content knowledge at a level that will enable them to address fundamental questions in their primary area of study;

IGLO 3 - Exercise oral and written communication skills sufficient to publish and present work in their field; and

IGLO4. Adhere to the ethical principles of academia and their respective disciplines in coursework, fieldwork, and other appropriate situations.

4. Program Learning Outcomes

PL02. Analyze global, regional, and local accounting issues and environmental factors (i.e., economic, information technology, industry, legal and regulatory, etc.), identifying causes of concern, and provide evidence to support inferences.

PLO3. Develop methods of communication that most effectively inform both technical and non-technical audiences including oral, written, and graphic.

PLO4. Demonstrate leadership and collaboration skills in order to accomplish the desired outcome(s) acknowledging and leveraging diversity and multi-cultural societies.

PLO5. Employ professional and ethical standards of conduct when assessing the consequences of decisions on stakeholders and justify resolutions.

5. Course Learning Outcomes

Upon completion of this course, the cohort will be able to:

Course Learning Outcome	PLO	IGLO	Evidence
Assess business process and information risks and understand the general system, and application controls necessary to prevent or detect fraud and inaccuracies.	2-5	1, 3, 4	Discussion questions, case studies
Create conceptual models that describe the business processes of various enterprises, convert the business process models into logical relational database models, and complete a physical database implementation.	2	2	Discussion questions
Implement analytics techniques appropriate for decision-making related to the auditing, assurance, forensic accounting, taxation, and accounting advisory professions	2-5	1, 3, 4	Discussions questions, case studies, final project
Understand the role of machine learning and robotic process automation.	2	2	Discussion questions

6. References and Course Materials

Data Analytics for Accounting, 1st Edition, (2019) By Vernon Richardson and Katie Terrell and Ryan Teeter; and

Instructor's reading list from academic and professional journals to be provided.

7. Weekly Schedule

<i>Week One: Data Analytics in Accounting and Business</i>		
	<i>Details</i>	<i>Due</i>
Contents	<ul style="list-style-type: none"> How data analytics affect business and accounting The data analytics process using the IMPACT cycle Data analytics skills needed by analytic-minded accountants 	
Readings	Chapters 1	
Participation	Participate in class discussion.	Participate at least 4 days a week
Discussion Questions	Respond to weekly discussion questions (2 discussion questions weekly)	Question 1 Due by day 3 (Thursday) Question 2 Due by day 5 (Saturday)

Assignment	Chapters 1	Due by end of week – Monday at 11:59pm GST
Reflection	At the end of this week write a reflection on what you have learned in the week. You may highlight any concept that really resonates with you or explore concepts that you are struggling with. Remember this is intrapersonal reflection, not a commentary.	Due by end of week – Monday at 11:59pm GST

Week Two: Data Preparation and Cleaning

	<i>Details</i>	<i>Due</i>
Contents	<ul style="list-style-type: none"> • How data are used and stored • Data and relationships in a relational database • Extraction, transformation and loading of data 	
Readings	Chapters 2	
Participation	Participate in class discussion.	Participate at least 4 days a week
Discussion Questions	Respond to weekly discussion questions (2 discussion questions weekly)	Question 1 Due by day 3 (Thursday) Question 2 Due by day 5 (Saturday)
Assignment	Chapters 2	Due by end of week – Monday at 11:59pm GST
Reflection	At the end of this week write a reflection on what you have learned in the week. You may highlight any concept that really resonates with you or explore concepts that you are struggling with. Remember this is intrapersonal reflection, not a commentary.	Due by end of week – Monday at 11:59pm GST

Week Three: Modeling and Evaluation

	<i>Details</i>	<i>Due</i>
Contents	<ul style="list-style-type: none"> • Defining data analytics approaches • Profiling • Data reduction • Regression • Classification • Clustering 	

Readings	Chapter 3	
Participation	Participate in class discussion.	Participate at least 4 days a week
Discussion Questions	Respond to weekly discussion questions (2 discussion questions weekly)	Question 1 Due by day 3 (Thursday) Question 2 Due by day 5 (Saturday)
Assignment	Chapter 3	Due by end of week – Monday at 11:59pm GST
Reflection	At the end of this week write a reflection on what you have learned in the week. You may highlight any concept that really resonates with you or explore concepts that you are struggling with. Remember this is intrapersonal reflection, not a commentary.	Due by end of week – Monday at 11:59pm GST

<i>Week Four: Visualization</i>		
	<i>Details</i>	<i>Due</i>
Contents	<ul style="list-style-type: none"> • Determine the purpose of data visualization • Choosing the right chart • Refining your chart to communicate better • Communication 	
Readings	Chapter 4	
Participation	Participate in class discussion.	Participate at least 4 days a week
Discussion Questions	Respond to weekly discussion questions (2 discussion questions weekly)	Question 1 Due by day 3 (Thursday) Question 2 Due by day 5 (Saturday)
Assignment	Chapter 4	Due by end of week – Monday at 11:59pm GST
Reflection	At the end of this week write a reflection on what you have learned in the week. You may highlight any concept that really resonates with you or explore concepts that you are struggling with.	Due by end of week – Monday at 11:59pm GST

	Remember this is intrapersonal reflection, not a commentary.	
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<i>Week Five: The Modern Audit</i>		
	<i>Details</i>	<i>Due</i>
Contents	<ul style="list-style-type: none"> Automating the audit plan Working papers and audit workflow 	
Readings	Chapter 5	
Participation	Participate in class discussion.	Participate at least 4 days a week
Discussion Questions	Respond to weekly discussion questions (2 discussion questions weekly)	Question 1 Due by day 3 (Thursday) Question 2 Due by day 5 (Saturday)
Assignment	Chapter 5	Due by end of week – Monday at 11:59pm GST
Reflection	At the end of this week write a reflection on what you have learned in the week. You may highlight any concept that really resonates with you or explore concepts that you are struggling with. Remember this is intrapersonal reflection, not a commentary.	Due by end of week – Monday at 11:59pm GST

<i>Week Six: Audit Data Analytics</i>		
	<i>Details</i>	<i>Due</i>
Contents	<ul style="list-style-type: none"> When to use audit data analytics Descriptive analytics Diagnostic analytics and Benford's law Creating advanced predictive and prescriptive analytics 	
Readings	Chapter 6	
Participation	Participate in class discussion.	Participate at least 4 days a week
Discussion Questions	Respond to weekly discussion questions (2 discussion questions weekly)	Question 1 Due by day 3 (Thursday) Question 2 Due by day

		5 (Saturday)
Assignment	Chapter 6	Due by end of week – Monday at 11:59pm GST
Reflection	At the end of this week write a reflection on what you have learned in the week. You may highlight any concept that really resonates with you or explore concepts that you are struggling with. Remember this is intrapersonal reflection, not a commentary.	Due by end of week – Monday at 11:59pm GST

Week Seven: Generating Key Performance Indicators

	<i>Details</i>	<i>Due</i>
Contents	<ul style="list-style-type: none"> • Master the data and perform the test plan • Address and refine results • Communicate and track outcomes 	
Readings	Chapter 7	
Participation	Participate in class discussion.	Participate at least 4 days a week
Discussion Questions	Respond to weekly discussion questions (2 discussion questions weekly)	Question 1 Due by day 3 (Thursday) Question 2 Due by day 5 (Saturday)
Assignment	Chapter 7	Due by end of week – Monday at 11:59pm GST
Reflection	At the end of this week write a reflection on what you have learned in the week. You may highlight any concept that really resonates with you or explore concepts that you are struggling with. Remember this is intrapersonal reflection, not a commentary.	Due by end of week – Monday at 11:59pm GST

Week Eight: Financial Statement Analytics

	<i>Details</i>	<i>Due</i>
Contents	<ul style="list-style-type: none"> • XBRL • Ratio analysis • Text mining and sentiment analysis 	
Readings	Chapter 8	
Participation	Participate in class discussion.	Participate

		at least 4 days a week
Discussion Questions	Respond to weekly discussion questions (2 discussion questions weekly)	Question 1 Due by day 3 (Thursday) Question 2 Due by day 5 (Saturday)
Assignment	Chapter 8	Due by end of week – Monday at 11:59pm GST
Reflection	At the end of this week write a reflection on what you have learned in the week. You may highlight any concept that really resonates with you or explore concepts that you are struggling with. Remember this is intrapersonal reflection, not a commentary.	Due by end of week – Monday at 11:59pm GST

8. Online Class Policies

A. Netiquette:

You are expected to adhere to the general rules of online etiquette.

- Be polite.
- Do not write anything you would be embarrassed to have printed in the newspaper. Computer messages are not private.
- Keep in mind that any message you write can and may be forwarded to others. Again, be careful what you write.
- Do not forward personal notes or messages to others or a group unless you are certain the content is appropriate and you have asked the author.
- Respond to the whole group, through the conference, only when appropriate. Use email to send a private message to your instructor.
- Be aware how your words may affect others. Since you do not have body language cues, you must be more careful.
- When using quoted material or someone else's idea, include the citation just as you would in a hardcopy version.
- Keep messages within a reasonable length. Unless otherwise specified, it is best to limit messages to one screen of text. Reading longer text online can be awkward.

- Reread your message before sending it; edit if necessary.

B. Participation and Discussion Question Grading:

By signing up for this program, you have made a commitment to participate in your course conferences as well as in other online activities. Remember, you are responsible for understanding and adhering to all policies. Please plan to participate regularly. Participation for this course is defined as proactive discussion in discussion questions via discussion topic streams. Discussion streams are defined as comment threads that are initiated by your instructor. This requires you to actively reflect on weekly module and textbook readings and to develop original ideas in your responses. You are expected to demonstrate critical thinking and your understanding of the content in the assigned readings as it relates to the issues identified in the conference discussion. You are expected to make your own contribution in a main topic as well as to respond with value-added comments to the contributions of at least two of your classmates. You must synthesize and analyze information, making appropriate references and citations, using APA format.

You are encouraged to respond to me as well as to other students. You will note in the grading policy that your online conference participation counts significantly toward your final grade.

You will be expected to participate 4 days a week in several different discussions and to contribute at least two substantive discussion messages on each of those 4 days. This is a required part of your grade. Participation consists of notes you send above and beyond graded assignments. This generally means the messages you send as replies to messages from your classmates and me.

Please note that both quantity and quality are important considerations when it comes to participation. For example, a message which says simply, "I agree," does not constitute participation, because it does not add anything of substance to the discussion.

In order to earn full participation points, you must add something of substance to the discussion 4 out of 7 days per week—this would consist of new ideas, your perspectives, pointed follow-up questions, etc. You will find it is much easier to keep up with an Online class when you are logging in and participating regularly.

Only posts in the Main classroom forum will count towards your class participation score.

GRADING of Discussion & Participation:

- i. Discussion question responses will count towards the class participation requirement, but will be evaluated separately.
- ii. The two discussion questions posted weekly in the main forum are the ones that need responses and will be graded.

To ensure ample time for your colleagues to have the opportunity to respond to your discussion posts - In any given week:

- Discussion Question #1 will be due before the end of day three.
- Discussion Question #2 will be due before the end of day five.

C. Late Assignments:

Late assignments receive a 10% deduction for each day they are late if assignments are not posted by 11:59 p.m. G.S.T. on the day they are due. Assignments more than 4 days late will not be accepted. Technological issues are not considered valid grounds for late assignment submission. Unless an Incomplete grade has been granted, late assignments submitted after the last day of class will not be

accepted.

D. Academic Integrity

Students are expected to turn in original work and use appropriate citations as per APA style guidelines. Students not following the University of Guam plagiarism policy will be subject to disciplinary actions as per the University of Guam guidelines.

Each Assignment will require the student to verify the originality of her/his work. When the student submits their assignment they are acknowledging explicit consent of the following statement:

Certificate of Original Work: I certify that the attached paper is my original work. I am familiar with, and acknowledged my responsibilities which are part of, the University of Guam Student Code of Academic Integrity. I affirm that any sections of the paper which has been submitted previously is attributed and cited as such, and that this paper has not been submitted by anyone else. I have identified the sources of all information whether quoted verbatim or paraphrased, all images, and all quotations with citations and reference listings. Along with citations and reference listings, I have used quotation marks to identify quotations of fewer than 40 words and have used block indentation for quotations of 40 or more words. Nothing in this assignment violates copyright, trademark, or other intellectual property laws. I further agree that the submission of my assignment as replied back to this thread is intended to have, and shall have, the same validity as my handwritten signature.

E. Plagiarism

Students are expected to turn in original work and use appropriate citations as per APA style guidelines. Students not following the University of Guam plagiarism policy will be subject to disciplinary actions as per the University of Guam guidelines.

F. Overall Grade Distribution

Attendance and Participation	10%
Discussion Questions	20%
Assignments	20%
Case studies	20%
Final Project	20%
Reflections	<u>10%</u>
TOTAL:	100%

G. Grading Scale

<i>Points</i>	<i>Grade</i>
93+	A
90-92.99	A-
87-89.99	B+
83-86.99	B

80-82.99	B-
77-79.99	C+
70-76.99	C
60-69.99	D
0-59.99	F

February 22, 2022

TO: Faculty Senate
RE: Technical Review Report for **Log.# 6658 BA 502 Information Systems and Data Analytics for Accountants**

Håfa Adai,

I reviewed your Syllabus and Schedule documents submitted as part of **Log#6658** of your application for **online delivery approval** of course, **Log.#6658 BA 502 Information Systems and Data Analytics for Accountants**. Your documentation **successfully passed** this **Technical Review**. I have offered several commendations for this online delivery application, and several revision suggestions for the final documents that will be shared with your students.

My Technical Review checked to see if the Syllabus and Schedule documents provide students with the information they need to be successful in an **online**-delivered class, including:

- Required equipment or hardware (devices and device capacity needed)
- Technical software required for this course (Word processing programs, downloads, subscriptions, or plugins)
- Technical support (links for Moodle tutorials, other software tutorials, moodlehelp, etc.)
- Information for academic resources such as the library, Writing centers, ADA information
- A section explaining the technical skills and habits students will need in order to successfully complete your online-delivered class requirements. This might include:
 - Advice on online study strategies and time management
 - Netiquette – Policies for online communication
 - Policies for recording, screengrabs, and the privacy rights of students, faculty, and guest speakers
- Information about Instructor availability, best forms of contact, and expected response times

Commendations:

- I appreciate how the “Alternative Delivery Methods” on the DE Course Outline form acknowledge the reality of island-wide power outages and individual student internet connectivity interruptions.
- The Sample Syllabus contains a robust discussion of Netiquette and online participation expectations in the “Online Class Policies” section.
- The requirement to respond to Professor-initiated discussions as well as read and reply to classmates’ writing is keeping with online teaching best practices. Biba!
- The Sample schedule is remarkably detailed. Students will appreciate this full-semester map for their learning.

Recommendations:

- Include space for the Professor email, synchronous office hours, or contact directions in sample Syllabus. Some of this information was included in the DE Course Outline but should also be included in the syllabus for the students.
 - *Example: Office hours are available both online and face to face. I will be in my UOG Office (EC 117J) Monday, Tuesday, and Wednesday from 9am-11am. You are welcome to stop by; you may also reach me through Moodle chat, video, &/or telephone conference during these office hours and by appointment. For general course question, please use the Question Forum (a special forum on the top of our Moodle classroom. I log on to my email and our Moodle classroom Sunday – Friday (Saturdays are my off-line rest days). Expect a longer response time over the weekend.*
- Update the contact information for Moodlehelp by removing names and adding the Computer Center helpdesk. (See information below)
 - Moodle Help - Phone: [671-735-2620/21](tel:671-735-2620) / Email: moodlehelp@triton.uog.edu
Monday - Friday: 8AM - 5PM, G.S.T (Sundays & Holidays: Closed)
 - CONTACT 24/7 : Email: helpdesk@triton.uog.edu
Phone: [671-735-2640/30](tel:671-735-2640)
- I recommend adding the reminder for students to use the **triton emails** as well as the **Mozilla Firefox Browser**. All Moodle messages and Moodle announcements are sent to triton emails. If students are not checking, they risk missing critical updates. Students who access Moodle through Safari may not “see” all the assignments or have full access to materials.
- In the DE Course Outline section, “Skills and background required or expected” the following was included: “Students require computer skills, proficiency with Microsoft Office (PowerPoint, Word, etc.), and a reliable browser.” I recommend including this information in the course Syllabus in a “Required Skills, Materials, and Software” section. Will Adobe Acrobat be needed? Another .pdf file reader?
- Consider updating the Grading breakdown to remove Attendance (since this will be a fully asynchronous course) and clarify how “Participation” is different than the “Discussion Question” scoring.
- Consider clarifying Day 1, Day 2, Day 3, ...Day 5 in the sample schedule. I see Thursday, Saturday, and Monday deadlines of 11:59pm. Will Mondays always be the “Day 1” of each new week? *See Syllabus example below.*

Course Deadlines

This is a Monday/Thursday asynchronous course.

*All reading & assignments need to be completed on or before 11:00 AM CHamoru Standard Time, on the day they are due, either a Monday or Thursday.

* New assignments and announcements will be posted Monday and Thursday, available after 2:00PM CHST.

- The Sample Syllabus is *missing* the **ADA Accommodation and Disability Services** information. Add before distributing to students.

While not available (or required) as part of the Faculty Senate – Technical Review process at this time, I encourage you to review and develop the **Moodle classroom** and Schedule for this course with the following best practices of online teaching and learning.

High-quality, online-delivered classes include:

- An audio or audio-visual Welcome Message (with text-only transcript for ADA accessibility)
- An audio-visual tour of the Moodle classroom showing students how to navigate the course and find important information and resources (include captioning or a text-only transcript for ADA accessibility)
- An activity (quiz, assignment, or discussion) checking for students' understanding of online learning responsibilities and expectations
- An un-graded general forum for course questions as well as non-course related student sharing
- A course divided into learning units or modules with clear expectations, deadlines, grading criteria, and supplemental or remediation opportunities.
- A course design where students have access to the course gradebook
- A course design where students have access to model assignments or examples of quality work
- A course design where students have a variety of opportunities to engage with the course materials, their instructor, and their peers
- Course content that is verified for copyright compliance
- Course content that follows universal design principles and is ADA accessible

Thank you for submitting this work and for helping to create more pathways for student learning at the University of Guam. I encourage you, if you haven't already, to explore the resources available in the Online Teaching Resources – OTR@UOG faculty sharing hub:

<https://moodle.uog.edu/course/view.php?id=3340> Enrollment Key: UOG_OLL_2020

Congratulations on satisfactorily meeting the criteria for this technical review in your Syllabus and Schedule Documents. Please let me know if I can assist you further.

~Andrea Sant, Ph.D.



Director, Online Teaching Resources-OTR@UOG

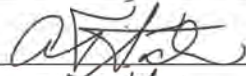
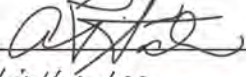



REQUEST FOR NEW COURSE

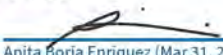
- 1. Title: Advanced Auditing and Fraud Examination
2. Catalog Number: BA503 (formerly BA408) (New course may not duplicate active or inactive course number.)
3. Course Type: [X] Addition to the Curriculum [] Special Needs (Workshop, seminar, special topic,...94 series, etc.)
4. Level of Instruction: [] Undergraduate [x] Graduate (/G) [] Both
5. Credit Hours: 3.0
6. Is this course cross-listed with another department? No
7. What session(s) will the course be offered? [] Fall [x] Spring [] Summer [] All
8. What will be the yearly cycle for this course? [x] All Years [] Even Years [] Odd Years [] One (1) Term Only
9. First term and year for this course: Term 2 S2021 Length of Instruction (Weeks): 8 weeks
10. Prerequisites: 2022 CE
A. Instructor / Advisor consent required? [] Yes [x] No
B. Prerequisites Catalog # Prerequisite Course Title
C. Additional Prerequisites:

11. CATALOG DESCRIPTION: This course builds on undergraduate auditing concepts and understanding to enhance comprehension of the audit process and advanced auditing techniques, and to apply this knowledge to fraud examination and forensic accounting. Students will be introduced to fraud detection and fraud investigation techniques, valuation of closely held businesses, lost profits analyses, and various types of litigation support services.
12. DESCRIBE LIBRARY AND INFORMATION TECHNOLOGY RESOURCES AVAILABLE TO SUPPORT COURSE: If insufficient library sources are available, describe alternatives that will be used. Students will have access to articles and databases posted in the learning management system, video lectures outside the classroom (Youtube, etc.), online articles, e-books, etc.
13. SUBSTANTIATE THE COMPELLING NEED FOR THE NEW COURSE
The course is part of the core curriculum for the new Master of Accountancy graduate program.
14. WHAT IS THE ANTICIPATED CLASS SIZE AND DOCUMENT INDICATIONS ON HOW THE NEW COURSE WILL MEET ITS PROJECTED SIZE
Anticipated class size is 10 – 15. The projected size is based on a student survey, current demand, and accounting professionals' need for qualified job applicants.
15. STATE HOW THE NEW COURSE WILL BE COVERED BY EXISTING PROGRAM FACULTY.
This course will be taught by existing adjunct faculty or a visiting accounting professor sponsored by the Guam Endowment Foundation Accounting Visiting Professor program.
16. ADDITIONAL INFORMATION: This course will be delivered fully online (refer to the enclosed Request for Technology Delivered course and outline forms).
17. ATTACH COURSE OUTLINE: Attached.


APPROVAL RECOMMENDED BY:

UNIT	SIGNATURE (use BLUE pen please)	DATE
For Program	<u>Kevin K.W. Ho</u>	2021/04/15
Administrative Chair	<u>Kevin K.W. Ho</u>	2021/04/15
Chair, College AAC/CC	<u></u>	04/16/2021
Dean, of College	<u></u>	04/16/2021
UCRC/GCRC	<u>Shintwa Lee</u> <small>ShinHwa Lee (Jan 27, 2022 20:36 GMT+10)</small>	10/21/2021
President, Faculty Senate (if substantive)	<u></u> (Endorsement of UCRC/GCRC Recommendation)	3/17/2022

APPROVED:


Anita Borja Enriquez (Mar 31, 2022 15:23 GMT+10)
SENIOR VICE PRESIDENT
ACADEMIC & STUDENT AFFAIRS

Mar 31, 2022
DATE

Reviewed by: 
Dr. Sharleen Santos-Bamba
Vice Provost, AEGSOLL



NEW COURSE OUTLINE FORM

College: SBPA Course Number: BA503 (formerly BA408)
Course Title: Advanced Auditing and Fraud Examination

Credit Hours: 3.0

Date of Final Approval: Semester Offered: Term 2/Spring 2021

Course counts as: general education requirement
part of Master of Accountancy Graduate major program
elective

- 1. Catalog Description: This course builds on undergraduate auditing concepts and understanding to enhance comprehension of the audit process and advanced auditing techniques, and to apply this knowledge to fraud examination and forensic accounting.
2. Course Content: Financial reporting and fraud, types of fraud, fraud examination, IT and fraud, other assurance and non-assurance services, and assurance on non-financial information.
3. Rationale for the Course: The course is required for the Master of Accountancy degree. This course prepares students for the accounting profession. Topics taught in this course are tested on the CPA exam.
4. Skills and Background Required or Expected: Prerequisite: Complete Term 1 of cohort-based Master of Accountancy program. Students require computer skills, proficiency with Microsoft Office (PowerPoint, Word, etc.), and a reliable browser.
5. Teaching Methodologies and Anticipated class size: The course consists of video lectures, forum discussions, and virtual meetings. Lectures will be designed to cover core concepts and theories. The program's pedagogy is focused on integrating students' practice with the theory learned in the classroom.
6. Learning Objectives for Students:
a. Identify and understand mechanisms for the simulation of fraud investigation in the business setting.
b. Demonstrate knowledge and understanding of major auditing and assurance services.

- c. Compare other assurance and related services provided by auditors.
- d. Apply the knowledge learned to solve auditing, assurance and forensic accounting issues.
- e. Demonstrate an understanding of fraud detection and fraud investigation techniques, valuation of closely held businesses, lost profits analyses, and various types of litigation support services.

7. Institutional Graduate Learning Outcomes (IGLO)

IGLO 1 - Demonstrate mastery of critical skills, theories, methodologies, and other content knowledge at a level that will enable them to address fundamental questions in their primary area of study;

IGLO 2 - Plan, conduct, and complete a significant research or creative project;

IGLO 3 - Exercise oral and written communication skills sufficient to publish and present work in their field; and

IGLO4. Adhere to the ethical principles of academia and their respective disciplines in coursework, fieldwork, and other appropriate situations.

8. Program Learning Outcomes

PLO1. Evaluate complex accounting problems in auditing, financial reporting, and taxation using professional judgment and skepticism, analytical tools, and making recommendations for optimal solutions.

PLO3. Develop methods of communication that most effectively inform both technical and non-technical audiences including oral, written, and graphic.

PLO4. Demonstrate leadership and collaboration skills in order to accomplish the desired outcome(s) acknowledging and leveraging diversity and multi-cultural societies.

PLO5. Employ professional and ethical standards of conduct when assessing the consequences of decisions on stakeholders and justify resolutions.

9. Methods of Evaluation

Assessment for this course is the same as traditional classroom. Methods of assessment are practice exercises and problems, tutorials, assignments, case studies, quality and participation in discussion forums, and research paper(s).

10. Methods for Student Learning Outcomes Assessment:

Asking to solve exercise/tutorial problems on each topic for applications by asking sequential questions.

Asking the students to explain the steps adopted in the problem and ensures that they understand the problem.

Asking the students to suggest a solution before giving them the correct answer.

11. Required and Recommended Texts or Study Guides:

Suggested: Forensic Accounting and Fraud Examination by William Hopwood, Jay Leiner and George Young, McGraw-Hill Companies, Inc.; and instructor's reading list from academic and professional journals, etc.

12. Subsequent Courses:

The Master of Accountancy graduate is cohort-based and includes 5 Terms. This course is scheduled for Term 2 of 5.

13. Additional Course Descriptors, if any: N/A.

The Calendar of Assignments, Assessment Project, a Statement Concerning the "Americans with Disabilities Act" (ADA) Accommodations for Students, Attendance and Grading Policies are to be included in the course syllabus.



Approved _____ Disapproved


Anilla Borja Enriquez (Mar 31, 2022 15:23 GMT+10)

Senior Vice President, Academic & Student Affairs

Mar 31, 2022

Date



REQUEST FOR TECHNOLOGY DELIVERED COURSE/ OFF CAMPUS/DE COURSE FORM

1. Course Number: BA-503 Title: Advanced Auditing and Fraud Examination
2. Credit Hour(s) : 3.0 Semester to be Offered: Term 2 - cohort based

3. Course Counts As (check all that apply):
[] Part of a Degree Program
[] General Education Requirement
[] Elective
[] Special Needs (Workshop, seminar, special topic...94 series, etc.)

4. Level of Instruction: Undergraduate X Graduate (/G) Both

5. Is this course cross-listed with another department? NO

If so, list the cross-listed catalog number (s)?

6. CATALOG DESCRIPTION (if course is a new course) : This course builds on undergraduate auditing concepts and understanding to enhance comprehension of the audit process and advanced auditing techniques, and to apply this knowledge to fraud examination and forensic accounting. Students will be introduced to fraud detection, investigation, and prevention techniques, present trends in fraud, and various types of litigation support services.

7. DESCRIBE LIBRARY AND INFORMATION TECHNOLOGY RESOURCES AVAILABLE TO SUPPORT COURSE: If insufficient library sources are available, describe alternatives that will be used.
This course will meet solely online. All materials will be available on the learning management system

8. ADDITIONAL INFORMATION:
N/A

9. ATTACH TECHNOLOGY DELIVERED/OFF CAMPUS/DE COURSE OUTLINE FORM:

APPROVAL RECOMMENDED BY:

Table with 3 columns: UNIT, SIGNATURE (use BLUE pen please), DATE. Rows include For Program, Division Chair, Chair, College AAC/CC, Dean, Technical Review (DESC), UCRC/GCRC, and President, Faculty Senate.

APPROVED: Anita Borja Enriquez (Mar 31, 2022 15:23 GMT+10)

SENIOR VICE PRESIDENT ACADEMIC & STUDENT AFFAIRS

Mar 31, 2022

DATE

Reviewed by: Dr. Sharleen Santos-Bamba Vice Provost, AEGSOLL



TECHNOLOGY DELIVERED COURSE/
OFF CAMPUS/DE COURSE OUTLINE FORM

Course Number: BA-503 *mgss* College: SBPA

Course Title: Advanced Auditing and Fraud Examination Credit Hours: 3

Date Of Final Approval: _____ Semester Offered: Term 2 (cohort-based)

Course Counts As _____ is it part of a Degree Program? Yes / No
_____ general education requirement
_____ elective

1. Catalog Description:

This course builds on undergraduate auditing concepts and understanding to enhance comprehension of the audit process and advanced auditing techniques, and to apply this knowledge to fraud examination and forensic accounting. Students will be introduced to fraud detection and fraud investigation techniques, valuation of closely held businesses, lost profits analyses, and various types of litigation support services.

2. Course Content:

Financial reporting and fraud, types of fraud, fraud examination, IT and fraud, other assurance and non-assurance services, and assurance on non-financial information.

3. Rationale for the Course:

The course is required for the Master of Accountancy degree. Topics taught in this course are tested on the CPA exam. This course prepares students for a profession in accounting. F

4. Skills and background required or expected/ prerequisite course(s):

Prerequisite: BA403, Auditing. Completion of Term 1 of the Master of Accountancy program. Students require computer skills, proficiency with Microsoft Office (PowerPoint, Word, etc.), and a reliable browser.

5. Learning Objectives for Students:

1. Identify and understand mechanisms for the simulation of fraud investigation in the business setting. 2. Demonstrate knowledge and understanding of major auditing and assurance services. 3. Compare other assurance and related services provided by auditors. 4. Apply the knowledge learned to solve auditing, assurance and forensic accounting issues. 5. Demonstrate an understanding of fraud detection and fraud investigation techniques, valuation of closely held businesses, lost profits analyses, and various types of litigation support services.

6. Course Presentation / Delivery Method:

_____ Synchronous X Asynchronous _____ mix

[Synchronous]

_____ **On-Site (location):** _____ **Date(s):** _____
(skip to # 10)

(Off-Site) _____ **single site** _____ **multiple sites**

_____ **via Audio** (Tape/CD/Satellite Radio)
_____ **via MultiMedia** (Video Tape/CD-ROM/DVD/Satellite)
_____ **via Internet** (Text /WEB/Chat Room/Steaming Audio/Video)
_____ **Other:** _____

[Asynchronous]

_____ **via Tape** (Video/Audio/CD/DVD)
_____ **via Program Materials** (Computer Disk/CD-ROM/DVD)
X _____ **via Internet** (Text /WEB/Chat Room/Steaming Audio/Video)
_____ **Other:** _____

7. Alternative Delivery Methods (if/when planned method is not operable):

A reliable Internet connection is required for this course. In the event of a lengthy natural disaster or an unavailable Learning Management System (LMS) , arrangements will be made to continue course content delivery and discussion via email or video conference.

8. Faculty-Student Interaction Plan / Methods

Faculty and student interactions take place mostly asynchronously online. Students may request for one-to-one tutorials or Q&A sessions with the instructor as needed. The instructor will respond to students' emails and other correspondence within 24 hours.

9. Assessment / Evaluation Plan (including verification of participant's materials)

Assessment for this course is the same as traditional classroom. Methods of assessment are practice exercises and problems, tutorials, assignments, case studies, and research paper(s).

10. Plan for Supplemental Reference , Resources & Materials and Student Access to these Resources
(Library/Media):


Students will have access to articles and databases posted in the learning management system, video lectures outside the classroom (Youtube, etc.), online articles and e-books, etc.

11. Plan for Student Advisement / Counseling Students can reach their instructor via email or discussion forums.

Students receive one-to-one tutorials, These tutorials give students an opportunity to receive individual feedback on their progress and to discuss any problems they may be having with any aspect of the course.

12. Required and recommended texts and/or study guides:

Forensic Accounting and Fraud Examination by William Hopwood, Jay Leiner and George Young, McGraw-Hill Companies, Inc.

<input checked="" type="checkbox"/> Approved _____ Disapproved	 Anita Borja Enriquez (Mar 31, 2022 15:23 GMT+10) Senior Vice President, Academic & Student Affairs	Mar 31, 2022 _____ Date
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Master of Accountancy (MAcc OLL)
BA503 Advanced Auditing and Fraud Examination

Contact Information

Instructor: Jason Katigbak, MBA, CPA, CIA, CFE, CGMA
UOG Telephone No. (671) 735-2501

For Technical Assistance

Contact the Telecommunication and Distance Education Operation (TADEO): Mr. Manny Hechanova and/or Mr. Chris Pangelinan
Email Address (24 hours): moodlehelp@uguam.uog.edu
Telephone No. (Monday – Friday: 8AM – 5PM, G.S.T.): (671) 735-2620/21

1. Course Description

This course builds on undergraduate auditing concepts and understanding to enhance comprehension of the audit process and advanced auditing techniques, and to apply this knowledge to fraud examination and forensic accounting. Students will be introduced to fraud detection and fraud investigation techniques, valuation of closely held businesses, lost profits analyses, and various types of litigation support services.

2. Course Content

Financial reporting and fraud, types of fraud, fraud examination, IT and fraud, other assurance and non-assurance services, and assurance on non-financial information.

3. Institutional Graduate Learning Outcomes (IGLO)

IGLO 1 - Demonstrate mastery of critical skills, theories, methodologies, and other content knowledge at a level that will enable them to address fundamental questions in their primary area of study;

IGLO 2 - Plan, conduct, and complete a significant research or creative project;

IGLO 3 - Exercise oral and written communication skills sufficient to publish and present work in their field; and

IGLO4. Adhere to the ethical principles of academia and their respective disciplines in coursework, fieldwork, and other appropriate situations.

4. Program Learning Outcomes

PL01. Evaluate complex accounting problems in auditing, financial reporting, and taxation using professional judgment and skepticism, analytical tools, and making recommendations for optimal solutions.

PLO3. Develop methods of communication that most effectively inform both technical and non-technical audiences including oral, written, and graphic.

PLO4. Demonstrate leadership and collaboration skills in order to accomplish the desired outcome(s) acknowledging and leveraging diversity and multi-cultural societies.

PLO5. Employ professional and ethical standards of conduct when assessing the consequences of decisions on stakeholders and justify resolutions.

5. Course Learning Outcomes

Upon completion of this course, the cohort will be able to:

Course Learning Outcome	PLO	IGLO	Evidence
Identify and understand mechanisms for the simulation of fraud investigation in the business setting.	1, 5	1, 4	Discussion questions
Demonstrate knowledge and understanding of major auditing and assurance services.	1, 3, 4	1, 3	Case studies
Compare other assurance and related services provided by auditors.	1	1	Discussions
Apply the knowledge learned to solve auditing, assurance and forensic accounting issues.	1, 3, 4	1, 3	Case studies, discussion questions
Demonstrate an understanding of fraud detection and fraud investigation techniques, valuation of closely held businesses, lost profits analyses, and various types of litigation support services.	1, 3-5	1, 2, 4	Discussion questions, case studies, final research project

6. References and Course Materials

Forensic Accounting and Fraud Examination by William Hopwood, Jay Leiner and George Young, McGraw-Hill Companies, Inc; and

Instructor's reading list from academic and professional journals to be provided.

7. Weekly Schedule

<i>Week One: Introduction to Forensic Accounting and Fraud Examination</i>		
	<i>Details</i>	<i>Due</i>
Contents	<ul style="list-style-type: none"> Introduction to Forensic Accounting and Fraud Examination The Forensic Accounting Legal Environment 	
Readings	Chapters 1 and 2	
Participation	Participate in class discussion.	Participate at least 4 days a week
Discussion Questions	Respond to weekly discussion questions (2 discussion questions weekly)	Question 1 Due by day 3 (Thursday) Question 2 Due by day 5 (Saturday)
Assignment	Chapters 1 and 2	Due by end

		of week – Monday at 11:59pm GST
Reflection	At the end of this week write a reflection on what you have learned in the week. You may highlight any concept that really resonates with you or explore concepts that you are struggling with. Remember this is intrapersonal reflection, not a commentary.	Due by end of week – Monday at 11:59pm GST

<i>Week Two: Fundamentals</i>		
	<i>Details</i>	<i>Due</i>
Contents	<ul style="list-style-type: none"> • Fundamentals 1: Accounting Information Systems • Fundamentals 2: The Auditing Environment 	
Readings	Chapters 3 and 4	
Participation	Participate in class discussion.	Participate at least 4 days a week
Discussion Questions	Respond to weekly discussion questions (2 discussion questions weekly)	Question 1 Due by day 3 (Thursday) Question 2 Due by day 5 (Saturday)
Assignment	Chapters 3 and 4	Due by end of week – Monday at 11:59pm GST
Reflection	At the end of this week write a reflection on what you have learned in the week. You may highlight any concept that really resonates with you or explore concepts that you are struggling with. Remember this is intrapersonal reflection, not a commentary.	Due by end of week – Monday at 11:59pm GST

<i>Week Three: Fraud Examination Theory, Practice, and Methods</i>		
	<i>Details</i>	<i>Due</i>
Contents	<ul style="list-style-type: none"> • Fraud Prevention and Risk Management • Fraud Detection 	
Readings	Chapters 5 and 6	
Participation	Participate in class discussion.	Participate at least 4 days a week

Discussion Questions	Respond to weekly discussion questions (2 discussion questions weekly)	Question 1 Due by day 3 (Thursday) Question 2 Due by day 5 (Saturday)
Assignment	Chapters 5 and 6	Due by end of week – Monday at 11:59pm GST
Reflection	At the end of this week write a reflection on what you have learned in the week. You may highlight any concept that really resonates with you or explore concepts that you are struggling with. Remember this is intrapersonal reflection, not a commentary.	Due by end of week – Monday at 11:59pm GST

<i>Week Four: Fraud Examination Theory, Practice, and Methods (Continued)</i>		
	<i>Details</i>	<i>Due</i>
Contents	<ul style="list-style-type: none"> • The Fraud Investigation and Engagement Processes • The Evidence Collection Process 	
Readings	Chapters 7-8	
Participation	Participate in class discussion.	Participate at least 4 days a week
Discussion Questions	Respond to weekly discussion questions (2 discussion questions weekly)	Question 1 Due by day 3 (Thursday) Question 2 Due by day 5 (Saturday)
Assignment	Chapters 7-8	Due by end of week – Monday at 11:59pm GST
Reflection	At the end of this week write a reflection on what you have learned in the week. You may highlight any concept that really resonates with you or explore concepts that you are struggling with. Remember this is intrapersonal reflection, not a commentary.	Due by end of week – Monday at 11:59pm GST

<i>Week Five: Fraud Examination Theory, Practice, and Methods (Continued)</i>		
	<i>Details</i>	<i>Due</i>
Contents	<ul style="list-style-type: none"> • Fraud Examination Evidence I: Physical, Documentary, and Observational Evidence • Fraud Examination Evidence II: Interview and Interrogation Methods • Fraud Examination III: Forensic Science and Computer Forensics 	
Readings	Chapter 9-11	
Participation	Participate in class discussion.	Participate at least 4 days a week
Discussion Questions	Respond to weekly discussion questions (2 discussion questions weekly)	Question 1 Due by day 3 (Thursday) Question 2 Due by day 5 (Saturday)
Assignment	Chapter 9-11	Due by end of week – Monday at 11:59pm GST
Reflection	At the end of this week write a reflection on what you have learned in the week. You may highlight any concept that really resonates with you or explore concepts that you are struggling with. Remember this is intrapersonal reflection, not a commentary.	Due by end of week – Monday at 11:59pm GST

<i>Week Six: Fraud Examination Theory, Practice, and Methods (Continued)</i>		
	<i>Details</i>	<i>Due</i>
Contents	<ul style="list-style-type: none"> • The Fraud Report, Litigation, and the Recovery Process 	
Readings	Chapters 12	
Participation	Participate in class discussion.	Participate at least 4 days a week
Discussion Questions	Respond to weekly discussion questions (2 discussion questions weekly)	Question 1 Due by day 3 (Thursday) Question 2 Due by day 5 (Saturday)
Assignment	Chapters 12	Due by end of week – Monday at 11:59pm

		GST
Reflection	At the end of this week write a reflection on what you have learned in the week. You may highlight any concept that really resonates with you or explore concepts that you are struggling with. Remember this is intrapersonal reflection, not a commentary.	Due by end of week – Monday at 11:59pm GST

<i>Week Seven: Occupational and Organizational Fraud</i>		
	<i>Details</i>	<i>Due</i>
Contents	<ul style="list-style-type: none"> Employee, Vendor, and Other Frauds against the Organization Financial Statement Fraud 	
Readings	Chapters 13-14	
Participation	Participate in class discussion.	Participate at least 4 days a week
Discussion Questions	Respond to weekly discussion questions (2 discussion questions weekly)	Question 1 Due by day 3 (Thursday) Question 2 Due by day 5 (Saturday)
Assignment	Chapters 13-14	Due by end of week – Monday at 11:59pm GST
Reflection	At the end of this week write a reflection on what you have learned in the week. You may highlight any concept that really resonates with you or explore concepts that you are struggling with. Remember this is intrapersonal reflection, not a commentary.	Due by end of week – Monday at 11:59pm GST

<i>Week Eight: Occupational and Organizational Fraud (continued)</i>		
	<i>Details</i>	<i>Due</i>
Contents	<ul style="list-style-type: none"> Fraud and SOX Compliance Specialized Fraud Areas 	
Readings	Chapter 15	
Participation	Participate in class discussion.	Participate at least 4 days a week
Discussion Questions	Respond to weekly discussion questions (2 discussion questions weekly)	Question 1 Due by day 3 (Thursday)

		Question 2 Due by day 5 (Saturday)
Assignment	Chapter 15	Due by end of week – Monday at 11:59pm GST
Reflection	At the end of this week write a reflection on what you have learned in the week. You may highlight any concept that really resonates with you or explore concepts that you are struggling with. Remember this is intrapersonal reflection, not a commentary.	Due by end of week – Monday at 11:59pm GST

8. Online Class Policies

A. Netiquette:

You are expected to adhere to the general rules of online etiquette.

- Be polite.
- Do not write anything you would be embarrassed to have printed in the newspaper. Computer messages are not private.
- Keep in mind that any message you write can and may be forwarded to others. Again, be careful what you write.
- Do not forward personal notes or messages to others or a group unless you are certain the content is appropriate and you have asked the author.
- Respond to the whole group, through the conference, only when appropriate. Use email to send a private message to your instructor.
- Be aware how your words may affect others. Since you do not have body language cues, you must be more careful.
- When using quoted material or someone else's idea, include the citation just as you would in a hardcopy version.
- Keep messages within a reasonable length. Unless otherwise specified, it is best to limit messages to one screen of text. Reading longer text online can be awkward.
- Reread your message before sending it; edit if necessary.

B. Participation and Discussion Question Grading:

By signing up for this program, you have made a commitment to participate in your course conferences as well as in other online activities. Remember, you are responsible for understanding and adhering to all

policies. Please plan to participate regularly. Participation for this course is defined as proactive discussion in discussion questions via discussion topic streams. Discussion streams are defined as comment threads that are initiated by your instructor. This requires you to actively reflect on weekly module and textbook readings and to develop original ideas in your responses. You are expected to demonstrate critical thinking and your understanding of the content in the assigned readings as it relates to the issues identified in the conference discussion. You are expected to make your own contribution in a main topic as well as to respond with value-added comments to the contributions of at least two of your classmates. You must synthesize and analyze information, making appropriate references and citations, using APA format.

You are encouraged to respond to me as well as to other students. You will note in the grading policy that your online conference participation counts significantly toward your final grade.

You will be expected to participate 4 days a week in several different discussions and to contribute at least two substantive discussion messages on each of those 4 days. This is a required part of your grade. Participation consists of notes you send above and beyond graded assignments. This generally means the messages you send as replies to messages from your classmates and me.

Please note that both quantity and quality are important considerations when it comes to participation. For example, a message which says simply, "I agree," does not constitute participation, because it does not add anything of substance to the discussion.

In order to earn full participation points, you must add something of substance to the discussion 4 out of 7 days per week—this would consist of new ideas, your perspectives, pointed follow-up questions, etc. You will find it is much easier to keep up with an Online class when you are logging in and participating regularly.

Only posts in the Main classroom forum will count towards your class participation score.

GRADING of Discussion & Participation:

- i. Discussion question responses will count towards the class participation requirement, but will be evaluated separately.
- ii. The two discussion questions posted weekly in the main forum are the ones that need responses and will be graded.

To ensure ample time for your colleagues to have the opportunity to respond to your discussion posts - In any given week:

- Discussion Question #1 will be due before the end of day three.
- Discussion Question #2 will be due before the end of day five.

C. Late Assignments:

Late assignments receive a 10% deduction for each day they are late if assignments are not posted by 11:59 p.m. G.S.T. on the day they are due. Assignments more than 4 days late will not be accepted. Technological issues are not considered valid grounds for late assignment submission. Unless an Incomplete grade has been granted, late assignments submitted after the last day of class will not be accepted.

D. Academic Integrity

Students are expected to turn in original work and use appropriate citations as per APA style guidelines.

Students not following the University of Guam plagiarism policy will be subject to disciplinary actions as per the University of Guam guidelines.

Each Assignment will require the student to verify the originality of her/his work. When the student submits their assignment they are acknowledging explicit consent of the following statement:

Certificate of Original Work: I certify that the attached paper is my original work. I am familiar with, and acknowledged my responsibilities which are part of, the University of Guam Student Code of Academic Integrity. I affirm that any sections of the paper which has been submitted previously is attributed and cited as such, and that this paper has not been submitted by anyone else. I have identified the sources of all information whether quoted verbatim or paraphrased, all images, and all quotations with citations and reference listings. Along with citations and reference listings, I have used quotation marks to identify quotations of fewer than 40 words and have used block indentation for quotations of 40 or more words. Nothing in this assignment violates copyright, trademark, or other intellectual property laws. I further agree that the submission of my assignment as replied back to this thread is intended to have, and shall have, the same validity as my handwritten signature.

E. Plagiarism

Students are expected to turn in original work and use appropriate citations as per APA style guidelines. Students not following the University of Guam plagiarism policy will be subject to disciplinary actions as per the University of Guam guidelines.

F. Overall Grade Distribution

Attendance and Participation	10%
Discussion Questions	20%
Assignments	20%
Case studies	20%
Final Research Project	20%
Reflections	<u>10%</u>
TOTAL:	100%

G. Grading Scale

<i>Points</i>	<i>Grade</i>
93+	A
90-92.99	A-
87-89.99	B+
83-86.99	B
80-82.99	B-
77-79.99	C+
70-76.99	C

60-69.99	D
0-59.99	F

February 22, 2022

TO: Faculty Senate
RE: Technical Review Report for **Log.# 6658 BA 503 Advanced Auditing and Fraud Examination**

Håfa Adai,

I reviewed your Syllabus and Schedule documents submitted as part of **Log#6658** of your application for **online delivery approval** of course, **Log.#6658 BA 503 Advanced Auditing and Fraud Examination**. Your documentation **successfully passed** this Technical Review. I have offered several commendations for this online delivery application, and several revision suggestions for the final documents that will be shared with your students.

My Technical Review checked to see if the Syllabus and Schedule documents provide students with the information they need to be successful in an **online**-delivered class, including:

- Required equipment or hardware (devices and device capacity needed)
- Technical software required for this course (Word processing programs, downloads, subscriptions, or plugins)
- Technical support (links for Moodle tutorials, other software tutorials, moodlehelp, etc.)
- Information for academic resources such as the library, Writing centers, ADA information
- A section explaining the technical skills and habits students will need in order to successfully complete your online-delivered class requirements. This might include:
 - Advice on online study strategies and time management
 - Netiquette – Policies for online communication
 - Policies for recording, screengrabs, and the privacy rights of students, faculty, and guest speakers
- Information about Instructor availability, best forms of contact, and expected response times

Commendations:

- I appreciate how the “Alternative Delivery Methods” on the DE Course Outline form acknowledge the reality of island-wide power outages and individual student internet connectivity interruptions.
- The Sample Syllabus contains a robust discussion of Netiquette and online participation expectations in the “Online Class Policies” section.
- The requirement to respond to Professor-initiated discussions as well as read and reply to classmates’ writing is keeping with online teaching best practices. Biba!
- The Sample schedule is remarkably detailed. Students will appreciate this full-semester map for their learning.

Recommendations:

- Include space for the Professor email, synchronous office hours, or contact directions in Syllabus. Some of this information was included in the DE Course Outline but should also be included in the syllabus for the students.
 - *Example: Office hours are available both online and face to face. I will be in my UOG Office (EC 117J) Monday, Tuesday, and Wednesday from 9am-11am. You are welcome to stop by; you may also reach me through Moodle chat, video, &/or telephone conference during these office hours and by appointment. For general course question, please use the Question Forum (a special forum on the top of our Moodle classroom. I log on to my email and our Moodle classroom Sunday – Friday (Saturdays are my off-line rest days). Expect a longer response time over the weekend.*
- Update the contact information for Moodlehelp by removing names and adding the Computer Center helpdesk. (See information below)
 - Moodle Help - Phone: [671-735-2620/21](tel:671-735-2620) / Email: moodlehelp@triton.uog.edu
Monday - Friday: 8AM - 5PM, G.S.T (Sundays & Holidays: Closed)
 - CONTACT 24/7 : Email: helpdesk@triton.uog.edu
Phone: [671-735-2640/30](tel:671-735-2640)
- I recommend adding the reminder for students to use the **triton emails** as well as **the Mozilla Firefox Browser**. All Moodle messages and Moodle announcements are sent to triton emails. If students are not checking, they risk missing critical updates. Students who access Moodle through Safari may not “see” all the assignments or have full access to materials.
- In the DE Course Outline section, “Skills and background required or expected” the following was included: “Students require computer skills, proficiency with Microsoft Office (PowerPoint, Word, etc.), and a reliable browser.” I recommend including this information in the course Syllabus in a “Required Skills, Materials, and Software” section. Will Adobe Acrobat be needed? Another .pdf file reader? Reliable internet connection and a backup internet access plan?
- Consider updating the Grading breakdown to remove Attendance (since this will be a fully asynchronous course) and clarify how “Participation” is different than the “Discussion Question” scoring. If synchronous conferences are a requirement, update request for OL-HYB approval.
- Consider clarifying Day 1, Day 2, Day 3, ...Day 5 in the sample schedule. I see Thursday, Saturday, and Monday deadlines of 11:59pm. Will Mondays always be the “Day 1” of each new week? *See Syllabus example below.*

Course Deadlines

This is a Monday/Thursday asynchronous course.

*All reading & assignments need to be completed on or before 11:00 AM CHamoru Standard Time, on the day they are due, either a Monday or Thursday.

* New assignments and announcements will be posted Monday and Thursday, available after 2:00PM CHST.

- The Sample Syllabus is *missing* the **ADA Accommodation and Disability Services** information. Add before distributing to students.

While not available (or required) as part of the Faculty Senate – Technical Review process at this time, I encourage you to review and develop the **Moodle classroom** and Schedule for this course with the following best practices of online teaching and learning.

High-quality, online-delivered classes include:

- An audio or audio-visual Welcome Message (with text-only transcript for ADA accessibility)
- An audio-visual tour of the Moodle classroom showing students how to navigate the course and find important information and resources (include captioning or a text-only transcript for ADA accessibility)
- An activity (quiz, assignment, or discussion) checking for students' understanding of online learning responsibilities and expectations
- An un-graded general forum for course questions as well as non-course related student sharing
- A course divided into learning units or modules with clear expectations, deadlines, grading criteria, and supplemental or remediation opportunities.
- A course design where students have access to the course gradebook
- A course design where students have access to model assignments or examples of quality work
- A course design where students have a variety of opportunities to engage with the course materials, their instructor, and their peers
- Course content that is verified for copyright compliance
- Course content that follows universal design principles and is ADA accessible

Thank you for submitting this work and for helping to create more pathways for student learning at the University of Guam. I encourage you, if you haven't already, to explore the resources available in the Online Teaching Resources – OTR@UOG faculty sharing hub:

<https://moodle.uog.edu/course/view.php?id=3340> Enrollment Key: UOG_OLL_2020

Congratulations on satisfactorily meeting the criteria for this technical review in your Syllabus and Schedule Documents. Please let me know if I can assist you further.

~Andrea Sant, Ph.D.



Director, Online Teaching Resources-OTR@UOG




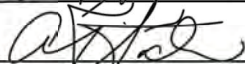

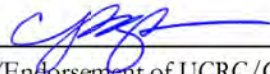


REQUEST FOR NEW COURSE


- 1. Title: Financial Statement Analysis and Valuation
2. Catalog Number: BA504 MGS (New course may not duplicate active or inactive course number.)
3. Course Type: [X] Addition to the Curriculum
4. Level of Instruction: [] Undergraduate [x] Graduate (/G) [] Both
5. Credit Hours: 3.0
6. Is this course cross-listed with another department? No
7. What session(s) will the course be offered? [x] Fall [] Spring [] Summer [] All
8. What will be the yearly cycle for this course? [x] All Years [] Even Years [] Odd Years [] One (1) Term Only
9. First term and year for this course: Term 4 F2021 Length of Instruction (Weeks): 8 weeks
10. Prerequisites: A. Instructor / Advisor consent required? [] Yes [x] No B. Prerequisites Catalog # Prerequisite Course Title C. Additional Prerequisites:

11. CATALOG DESCRIPTION: This course provides students with frameworks for financial statement analysis and valuation of financial and non-financial data. Students will learn how to integrate concepts from accounting and other disciplines such as economics, finance, and business strategy to determine the impact of managerial decisions.
12. DESCRIBE LIBRARY AND INFORMATION TECHNOLOGY RESOURCES AVAILABLE TO SUPPORT COURSE: If insufficient library sources are available, describe alternatives that will be used. Students will have access to articles and databases posted in the learning management system, video lectures outside the classroom (Youtube, etc.), online articles, e-books, etc.
13. SUBSTANTIATE THE COMPELLING NEED FOR THE NEW COURSE
The course is part of the core curriculum for the new Master of Accountancy graduate program.
14. WHAT IS THE ANTICIPATED CLASS SIZE AND DOCUMENT INDICATIONS ON HOW THE NEW COURSE WILL MEET ITS PROJECTED SIZE.
Anticipated class size is 10 – 15. The projected size is based on a student survey, current demand, and accounting professionals' need for qualified job applicants.
15. STATE HOW THE NEW COURSE WILL BE COVERED BY EXISTING PROGRAM FACULTY.
This course will be taught by existing adjunct faculty or a visiting accounting professor sponsored by the Guam Endowment Foundation Accounting Visiting Professor program.
16. ADDITIONAL INFORMATION: This course will be delivered fully online (refer to the enclosed Request for Technology Delivered course and outline forms).
17. ATTACH COURSE OUTLINE: Attached.

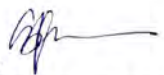
APPROVAL RECOMMENDED BY:

UNIT	SIGNATURE (usc BLUE pen please)	DATE
For Program		2021/04/15
Administrative Chair		2021/04/15
Chair, College AAC/CC		04/16/2021
Dean, of College		04/16/2021
UCRC/GCRC	 <small>Shinhwa Lee (Jan 27, 2022 20:34 GMT+10)</small>	10/21/2021
President, Faculty Senate (if substantive)	 (Endorsement of UCRC/GCRC Recommendation)	3/17/2022

APPROVED:


Anita Borja Enriquez (Mar 31, 2022 15:23 GMT+10)
SENIOR VICE PRESIDENT
ACADEMIC & STUDENT AFFAIRS

Mar 31, 2022
DATE


Reviewed by:
Dr. Sharleen Santos-Bamba
Vice Provost, AEGSOLL



NEW COURSE OUTLINE FORM

College: SBPA Course Number: BA504 *MgSS*
~~BA501~~

Course Title: ___ Financial Statement Analysis and Valuation

Credit Hours: 3.0

Date of Final Approval: _____ Semester Offered: Term 4/F2021 **2022** *AE*

Course counts as: _____ general education requirement
_____ X _____ part of Master of Accountancy Graduate major program
_____ elective

1. Catalog Description: This course provides students with frameworks for financial statement analysis and valuation of financial and non-financial data. Students will learn how to integrate concepts from accounting and other disciplines such as economics, finance, and business strategy to determine the impact of managerial decisions.
2. Course Content: Framework for analysis and valuation; profitability and credit analysis and interpretation; assets, liabilities, and equity, and revenue recognition; forecasting financial statements; cost of capital and cash-flow valuation; operating income and market-based valuations; and computing and analyzing cash flows.
3. Rationale for the Course: The course is required for the Master of Accountancy degree. This course prepares students for the accounting profession. Topics taught in this course are tested on the CPA exam.
4. Skills and Background Required or Expected: Prerequisite: Completion of Term 3. Students require computer skills, proficiency with Microsoft Office (PowerPoint, Word, etc.), and a reliable browser.
5. Teaching Methodologies and Anticipated class size: The course consists of video lectures, forum discussions, and virtual meetings. Lectures will be designed to cover core concepts and theories. The program's pedagogy is focused on integrating students' practice with the theory learned in the classroom. The integration of theory with practice is meant to enhance critical thinking by questioning taken for granted assumptions, promoting self-reflection, and improving performance and understanding. The anticipated class size is 10 to 15.
6. Learning Objectives for Students:
 - a. Assess and analyze the factors influencing a company's capital structure, such as risk, leverage, cost of capital, growth rate, profitability, asset structure and loan covenants;
 - b. Ability to calculate and critically evaluate metrics associated with the components of working capital, such as current ratio, quick ratio, cash conversion cycle, turnover ratios;

- c. Determine the impact of business decisions on working capital;
- d. Understand commonly used financial valuation and decision models and apply that knowledge to assess assumptions, calculate the value of assets and compare investment alternatives;
- e. Describe an organization's capital structure and related concepts, such as cost of capital asset structure, loan covenants, growth rate, profitability, leverage and risk;
- f. Compare and contrast the strategies for financing new business initiatives and operations within the context of an optimal capital structure, using statistical analysis where appropriate.

7. Institutional Graduate Learning Outcomes (IGLO)

IGLO 1 - Demonstrate mastery of critical skills, theories, methodologies, and other content knowledge at a level that will enable them to address fundamental questions in their primary area of study;
 IGLO 3 - Exercise oral and written communication skills sufficient to publish and present work in their field.

8. Program Learning Outcomes

PLO1. Evaluate complex accounting problems in auditing, financial reporting, and taxation using professional judgment and skepticism, analytical tools, and making recommendations for optimal solutions.

PLO3. Develop methods of communication that most effectively inform both technical and non-technical audiences including oral, written, and graphic.

PLO4. Demonstrate leadership and collaboration skills in order to accomplish the desire outcome(s) acknowledging and leveraging diversity and multi-cultural societies.

9. Methods of Evaluation

Assessment for this course is the same as traditional classroom. Methods of assessment are practice exercises and problems, tutorials, assignments, case studies, quality and participation in discussion forums, and research paper(s).

10. Methods for Student Learning Outcomes Assessment:

Asking to solve exercise/tutorial problems on each topic for applications by asking sequential questions.
 Asking the students to explain the steps adopted in the problem and ensures that they understand the problem.
 Asking the students to suggest a solution before giving them the correct answer.

11. Required and Recommended Texts or Study Guides:


Suggested: Financial Statement Analysis & Valuation, 6e, by Easton, McAnally, Sommers, Zhang, and instructor's reading list from academic and professional journals, etc., and Selective readings and instructor's materials.

12. Subsequent Courses:

The Master of Accountancy graduate is cohort-based and includes 5 Terms. This course is scheduled for Term 4 of 5.

13. Additional Course Descriptors, if any: N/A.

The Calendar of Assignments, Assessment Project, a Statement Concerning the "Americans with Disabilities Act" (ADA) Accommodations for Students, Attendance and Grading Policies are to be included in the course syllabus.

<input checked="" type="checkbox"/> Approved <input type="checkbox"/> Disapproved	 <small>Anita Borja Enriquez (Mar 31, 2022 15:23 GMT+10)</small> Senior Vice President, Academic & Student Affairs	Mar 31, 2022	Date
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REQUEST FOR TECHNOLOGY DELIVERED COURSE/ OFF CAMPUS/DE COURSE FORM

1. Course Number: BA-504 Title: Financial Statement Analysis and Valuation
2. Credit Hour(s) : 3.0 Semester to be Offered: Term 4- cohort based

3. Course Counts As (check all that apply):
Part of a Degree Program
General Education Requirement
Elective
Special Needs (Workshop, seminar, special topic...94 series, etc.)

4. Level of Instruction: Undergraduate X Graduate (/G) Both

5. Is this course cross-listed with another department? NO

If so, list the cross-listed catalog number (s)?

6. CATALOG DESCRIPTION (if course is a new course) : This course provides students with frameworks for financial statement analysis and valuation of financial and non-financial data. Students will learn how to integrate concepts from accounting and other disciplines such as economics, finance, and business strategy to determine the impact of managerial decisions. Use complete sentences and present tense.

7. DESCRIBE LIBRARY AND INFORMATION TECHNOLOGY RESOURCES AVAILABLE TO SUPPORT COURSE: If insufficient library sources are available, describe alternatives that will be used.
This course will meet solely online. All materials will be available on the learning management system

8. ADDITIONAL INFORMATION:
N/A

9. ATTACH TECHNOLOGY DELIVERED/OFF CAMPUS/DE COURSE OUTLINE FORM:

APPROVAL RECOMMENDED BY:

Table with 3 columns: UNIT, SIGNATURE (use BLUE pen please), DATE. Rows include For Program, Division Chair, Chair, College AAC/CC, Dean, Technical Review (DESC), UCRC/GCRC, President, Faculty Senate.

APPROVED: Anita Borja Enriquez (Mar 31, 2022 15:23 GMT+10) Mar 31, 2022
SENIOR VICE PRESIDENT ACADEMIC & STUDENT AFFAIRS DATE

Reviewed by: Dr. Sharleen Santos-Bamba Vice Provost, AEGSOLL



TECHNOLOGY DELIVERED COURSE/ OFF CAMPUS/DE COURSE OUTLINE FORM

Course Number: BA-504 m gss College: SBPA

Course Title: Financial Statement Analysis and Valuation Credit Hours: 3

Date Of Final Approval: Semester Offered: Term 4 - cohort based

Course Counts As is it part of a Degree Program? Yes/ No
general education requirement
elective

1. Catalog Description:

This course provides students with frameworks for financial statement analysis and valuation of financial and non-financial data. Students will learn how to integrate concepts from accounting and other disciplines such as economics, finance, and business strategy to determine the impact of managerial decisions.

2. Course Content:

Framework for analysis and valuation; profitability and credit analysis and interpretation; assets, liabilities, and equity, and revenue recognition; forecasting financial statements; cost of capital and cash-flow valuation; operating income and market-based valuations; and computing and analyzing cash flows.

3. Rationale for the Course:

The course is required for the Master of Accountancy degree. This course prepares students for the accounting profession. Topics taught in this course are tested on the CPA exam. The course provides a foundation for future courses in this program. F

4. Skills and background required or expected/ prerequisite course(s):

Prerequisite: BA400, Advanced Accounting. Complete Term 4 of cohort-based Master of Accountancy program. Students require computer skills, proficiency with Microsoft Office (PowerPoint, Word, etc.), and a reliable browser.

5. Learning Objectives for Students:

1. Assess and analyze the factors influencing a company's capital structure, such as risk, leverage, cost of capital, growth rate, profitability, asset structure and loan covenants; 2. Ability to calculate and critically evaluate metrics associated with the components of working capital, such as current ratio, quick ratio cash conversion cycle, turnover ratios; 3. Determine the impact of business decisions on working capital; 4. Understand commonly used financial valuation and decision models and apply that knowledge to assess assumptions, calculate the value of assets and compare investment alternatives; 5. Describe an organization's capital structure and related concepts, such as cost of capital, asset structure, loan covenants, growth rate, profitability, leverage and risk; 6. Compare and contrast the strategies for financing new business initiatives and operations within the context of an optimal capital structure, using statistical analysis where appropriate.

6. Course Presentation / Delivery Method:

Synchronous X Asynchronous mix

[Synchronous]

_____ **On-Site (location):** _____ **Date(s):** _____
(skip to # 10)

(Off-Site) _____ **single site** _____ **multiple sites**

_____ **via Audio** (Tape/CD/Satellite Radio)
_____ **via MultiMedia** (Video Tape/CD-ROM/DVD/Satellite)
_____ **via Internet** (Text /WEB/Chat Room/Steaming Audio/Video)
_____ **Other:** _____

[Asynchronous]

_____ **via Tape** (Video/Audio/CD/DVD)
_____ **via Program Materials** (Computer Disk/CD-ROM/DVD)
 X **via Internet** (Text /WEB/Chat Room/Steaming Audio/Video)
_____ **Other:** _____

7. Alternative Delivery Methods (if/when planned method is not operable):

A reliable Internet connection is required for this course. In the event of a lengthy natural disaster or an unavailable Learning Management System (LMS) , arrangements will be made to continue course content delivery and discussion via email or video conference.

8. Faculty-Student Interaction Plan / Methods

Faculty and student interactions take place mostly asynchronously online. Students may request for one-to-one tutorials or Q&A sessions with the instructor as needed. The instructor will respond to students' emails and other correspondence within 24 hours.

9. Assessment / Evaluation Plan (including verification of participant's materials)

Assessment for this course is the same as traditional classroom. Methods of assessment are practice exercises and problems, tutorials, assignments, case studies, and research paper(s).

10. Plan for Supplemental Reference , Resources & Materials and Student Access to these Resources
(Library/Media):

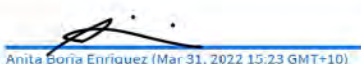
Students will have access to articles and databases posted in the learning management system, video lectures outside the classroom (Youtube, etc.), online articles and e-books, etc.

11. Plan for Student Advisement / Counseling Students can reach their instructor via email or discussion forums.

Students receive one-to-one tutorials, These tutorials give students an opportunity to receive individual feedback on their progress and to discuss any problems they may be having with any aspect of the course.

12. Required and recommended texts and/or study guides:

Financial Statement Analysis & Valuation, 5e, by Easton, McAnally, Sommers, Zhang

<input checked="" type="checkbox"/> Approved _____ Disapproved	 <small>Anita Borja Enriquez (Mar 31, 2022 15:23 GMT+10)</small> Senior Vice President, Academic & Student Affairs	Mar 31, 2022 _____ Date
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UNIVERSITY OF GUAM
Unibetsedåt GUAHAN

School of Business and Public Administration
Business Administration Division Faculty

Master of Accountancy (MAcc OLL)

~~BA501~~ Financial Statement Analysis and Valuation

BA504 *M JSS*

Contact Information

Instructor: Jason Katigbak, MBA, CPA, CIA, CFE, CGMA
UOG Telephone No. (671) 735-2501

For Technical Assistance

Contact the Telecommunication and Distance Education Operation (TADEO): Mr. Manny Hechanova and/or Mr. Chris Pangelinan

Email Address (24 hours): moodlehelp@uguam.uog.edu

Telephone No. (Monday – Friday: 8AM – 5PM, G.S.T.): (671) 735-2620/21

1. Course Description

This course provides students with frameworks for financial statement analysis and valuation of financial and non-financial data. Students will learn how to integrate concepts from accounting and other disciplines such as economics, finance, and business strategy to determine the impact of managerial decisions.

2. Course Content

Framework for analysis and valuation; profitability and credit analysis and interpretation; assets, liabilities, and equity, and revenue recognition; forecasting financial statements; cost of capital and cash-flow valuation; operating income and market-based valuations; and computing and analyzing cash flows.

3. Institutional Graduate Learning Outcomes (IGLO)

IGLO 1 - Demonstrate mastery of critical skills, theories, methodologies, and other content knowledge at a level that will enable them to address fundamental questions in their primary area of study;

IGLO 3 - Exercise oral and written communication skills sufficient to publish and present work in their field.

4. Program Learning Outcomes

PLO1. Evaluate complex accounting problems in auditing, financial reporting, and taxation using professional judgment and skepticism, analytical tools, and making recommendations for optimal solutions.

PLO3. Develop methods of communication that most effectively inform both technical and non-technical audiences including oral, written, and graphic.

PLO4. Demonstrate leadership and collaboration skills in order to accomplish the desire outcome(s) acknowledging and leveraging diversity and multi-cultural societies.

5. Course Learning Outcomes

Upon completion of this course, the cohort will be able to:

Course Learning Outcome	PLO	IGLO	Evidence
Assess and analyze the factors influencing a company's capital structure, such as risk, leverage, cost of capital, growth rate, profitability, asset structure and loan covenants.	1	1	Discussion questions
Ability to calculate and critically evaluate metrics associated with the components of working capital, such as current ratio, quick ratio, cash conversion cycle, turnover ratios;	1, 3, 4	1, 3	Case studies
Determine the impact of business decisions on working capital.	1	1	Discussions
Understand commonly used financial valuation and decision models and apply that knowledge to assess assumptions, calculate the value of assets and compare investment alternatives.	1, 3, 4	1, 3	Case studies, discussion questions
Describe an organization's capital structure and related concepts, such as cost of capital asset structure, loan covenants, growth rate, profitability, leverage and risk.	1	1	Discussion questions
Compare and contrast the strategies for financing new business initiatives and operations within the context of an optimal capital structure, using statistical analysis where appropriate.	1, 3, 4	1, 3	Case studies Final research project

6. References and Course Materials

Financial Statement Analysis & Valuation, 6e, by Easton, McAnally, Sommers, Zhang; and

Instructor's reading list from academic and professional journals to be provided.

7. Weekly Schedule

<i>Week One: Framework for Analysis and Valuation</i>		
	<i>Details</i>	<i>Due</i>
Contents	<ul style="list-style-type: none"> • Business environment • Financial Statements – demand and supply • Review of Financial statements • Analyzing business environment • Adjusting and Analyzing financial data • Forecasting financial numbers 	
Readings	Module 1	
Participation	Participate in class discussion.	Participate at least 4 days a week
Discussion Questions	Respond to weekly discussion questions (2 discussion questions weekly)	Question 1 Due by day 3 (Thursday) Question 2 Due by day

		5 (Saturday)
Assignment	Module 1	Due by end of week – Monday at 11:59pm GST
Reflection	At the end of this week write a reflection on what you have learned in the week. You may highlight any concept that really resonates with you or explore concepts that you are struggling with. Remember this is intrapersonal reflection, not a commentary.	Due by end of week – Monday at 11:59pm GST

Week Two: Profitability and Credit Analysis and Interpretation

	<i>Details</i>	<i>Due</i>
Contents	<ul style="list-style-type: none"> • ROE Disaggregation: DuPont Analysis • Return on Assets and Its Disaggregation • RNOA Disaggregation into Margin and Turnover • Credit Risk Analysis Process • Measuring Credit Risk • Predicting Bankruptcy Risk 	
Readings	Modules 3 and 4	
Participation	Participate in class discussion.	Participate at least 4 days a week
Discussion Questions	Respond to weekly discussion questions (2 discussion questions weekly)	Question 1 Due by day 3 (Thursday) Question 2 Due by day 5 (Saturday)
Assignment	Modules 3 and 4	Due by end of week – Monday at 11:59pm GST
Reflection	At the end of this week write a reflection on what you have learned in the week. You may highlight any concept that really resonates with you or explore concepts that you are struggling with. Remember this is intrapersonal reflection, not a commentary.	Due by end of week – Monday at 11:59pm GST

Week Three: Revenue Recognition and Operating Income

	<i>Details</i>	<i>Due</i>
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Contents	<ul style="list-style-type: none"> Analyzing revenue, sales allowances, and unearned revenue Foreign currency effects on revenue, expenses, and cash flows Analyzing accounts receivable, expenses, and losses Pro forma income reporting 	
Readings	Module 5	
Participation	Participate in class discussion.	Participate at least 4 days a week
Discussion Questions	Respond to weekly discussion questions (2 discussion questions weekly)	Question 1 Due by day 3 (Thursday) Question 2 Due by day 5 (Saturday)
Assignment	Module 5	Due by end of week – Monday at 11:59pm GST
Reflection	At the end of this week write a reflection on what you have learned in the week. You may highlight any concept that really resonates with you or explore concepts that you are struggling with. Remember this is intrapersonal reflection, not a commentary.	Due by end of week – Monday at 11:59pm GST

<i>Week Four: Inventories, Accounts Payable, and Long-Term Assets</i>		
	<i>Details</i>	<i>Due</i>
Contents	<ul style="list-style-type: none"> Analyzing Inventory-Costing Methods, inventory-reporting, and tools. Analyzing PPE Assets-Capitalization and Depreciation, impairments and restructuring 	
Readings	Module 6	
Participation	Participate in class discussion.	Participate at least 4 days a week
Discussion Questions	Respond to weekly discussion questions (2 discussion questions weekly)	Question 1 Due by day 3 (Thursday) Question 2 Due by day 5 (Saturday)
Assignment	Module 6	Due by end of week – Monday at

		11:59pm GST
Reflection	At the end of this week write a reflection on what you have learned in the week. You may highlight any concept that really resonates with you or explore concepts that you are struggling with. Remember this is intrapersonal reflection, not a commentary.	Due by end of week – Monday at 11:59pm GST

<i>Week Five: Liability and Equity Recognition</i>		
	<i>Details</i>	<i>Due</i>
Contents	<ul style="list-style-type: none"> Analyzing Accrued Liabilities, ST and LT debt, and credit quality Analyzing Stockholders' Equity and Classes of Stock, transactions, stock-based compensation, dividends and stock splits and AOCI Analyzing convertible securities and EPS 	
Readings	Modules 7 & 8	
Participation	Participate in class discussion.	Participate at least 4 days a week
Discussion Questions	Respond to weekly discussion questions (2 discussion questions weekly)	Question 1 Due by day 3 (Thursday) Question 2 Due by day 5 (Saturday)
Assignment	Modules 7 & 8	Due by end of week – Monday at 11:59pm GST
Reflection	At the end of this week write a reflection on what you have learned in the week. You may highlight any concept that really resonates with you or explore concepts that you are struggling with. Remember this is intrapersonal reflection, not a commentary.	Due by end of week – Monday at 11:59pm GST

<i>Week Six: Intercorporate investments and Analysis of Leases, Pensions, and Taxes</i>		
	<i>Details</i>	<i>Due</i>
Contents	<ul style="list-style-type: none"> Analyzing Intercorporate Investments Analyzing leases, pensions, and income taxes 	
Readings	Modules 9 & 10	
Participation	Participate in class discussion.	Participate

		at least 4 days a week
Discussion Questions	Respond to weekly discussion questions (2 discussion questions weekly)	Question 1 Due by day 3 (Thursday) Question 2 Due by day 5 (Saturday)
Assignment	Modules 9 & 10	Due by end of week – Monday at 11:59pm GST
Reflection	At the end of this week write a reflection on what you have learned in the week. You may highlight any concept that really resonates with you or explore concepts that you are struggling with. Remember this is intrapersonal reflection, not a commentary.	Due by end of week – Monday at 11:59pm GST

<i>Week Seven: Financial Statement Forecasting and Cost of Capital and Valuation Basics</i>		
	<i>Details</i>	<i>Due</i>
Contents	<ul style="list-style-type: none"> • Forecasting Process • Forecasting income statement and balance sheet • Building Forecasts from the Bottom Up • Basics of valuation • Estimating cost of capital • Dividend discount model 	
Readings	Module 11 & 12	
Participation	Participate in class discussion.	Participate at least 4 days a week
Discussion Questions	Respond to weekly discussion questions (2 discussion questions weekly)	Question 1 Due by day 3 (Thursday) Question 2 Due by day 5 (Saturday)
Assignment	Module 11 & 12	Due by end of week – Monday at 11:59pm GST
Reflection	At the end of this week write a reflection on what you have learned in the week. You may highlight any concept that really resonates with you or explore concepts that you are struggling with.	Due by end of week – Monday at 11:59pm GST

	Remember this is intrapersonal reflection, not a commentary.	
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<i>Week Eight: Cash-Flow-Based Valuation, Operating-Income-Based Valuation and Market-Based Valuation</i>		
	<i>Details</i>	<i>Due</i>
Contents	<ul style="list-style-type: none"> • Equity Valuation Models • Discounted Cash Flow (DCF) Model • Residual Operating Income (ROPI) Model • Steady State in Valuation • Managerial Insights from the ROPI Model • Valuation Model Using Market Multiples • Application of the Model Using Market Multiples 	
Readings	Modules 13-15	
Participation	Participate in class discussion.	Participate at least 4 days a week
Discussion Questions	Respond to weekly discussion questions (2 discussion questions weekly)	Question 1 Due by day 3 (Thursday) Question 2 Due by day 5 (Saturday)
Assignment	Modules 13-15	Due by end of week – Monday at 11:59pm GST
Reflection	At the end of this week write a reflection on what you have learned in the week. You may highlight any concept that really resonates with you or explore concepts that you are struggling with. Remember this is intrapersonal reflection, not a commentary.	Due by end of week – Monday at 11:59pm GST

8. Online Class Policies

A. Netiquette:

You are expected to adhere to the general rules of online etiquette.

- Be polite.
- Do not write anything you would be embarrassed to have printed in the newspaper. Computer messages are not private.
- Keep in mind that any message you write can and may be forwarded to others. Again, be careful what you write.
- Do not forward personal notes or messages to others or a group unless you are certain the content is

appropriate and you have asked the author.

- Respond to the whole group, through the conference, only when appropriate. Use email to send a private message to your instructor.
- Be aware how your words may affect others. Since you do not have body language cues, you must be more careful.
- When using quoted material or someone else's idea, include the citation just as you would in a hardcopy version.
- Keep messages within a reasonable length. Unless otherwise specified, it is best to limit messages to one screen of text. Reading longer text online can be awkward.
- Reread your message before sending it; edit if necessary.

B. Participation and Discussion Question Grading:

By signing up for this program, you have made a commitment to participate in your course conferences as well as in other online activities. Remember, you are responsible for understanding and adhering to all policies. Please plan to participate regularly. Participation for this course is defined as proactive discussion in discussion questions via discussion topic streams. Discussion streams are defined as comment threads that are initiated by your instructor. This requires you to actively reflect on weekly module and textbook readings and to develop original ideas in your responses. You are expected to demonstrate critical thinking and your understanding of the content in the assigned readings as it relates to the issues identified in the conference discussion. You are expected to make your own contribution in a main topic as well as to respond with value-added comments to the contributions of at least two of your classmates. You must synthesize and analyze information, making appropriate references and citations, using APA format.

You are encouraged to respond to me as well as to other students. You will note in the grading policy that your online conference participation counts significantly toward your final grade.

You will be expected to participate 4 days a week in several different discussions and to contribute at least two substantive discussion messages on each of those 4 days. This is a required part of your grade. Participation consists of notes you send above and beyond graded assignments. This generally means the messages you send as replies to messages from your classmates and me.

Please note that both quantity and quality are important considerations when it comes to participation. For example, a message which says simply, "I agree," does not constitute participation, because it does not add anything of substance to the discussion.

In order to earn full participation points, you must add something of substance to the discussion 4 out of 7 days per week—this would consist of new ideas, your perspectives, pointed follow-up questions, etc. You will find it is much easier to keep up with an Online class when you are logging in and participating regularly.

Only posts in the Main classroom forum will count towards your class participation score.

GRADING of Discussion & Participation:

- i. Discussion question responses will count towards the class participation requirement, but will be evaluated separately.
- ii. The two discussion questions posted weekly in the main forum are the ones that need responses and will be graded.

To ensure ample time for your colleagues to have the opportunity to respond to your discussion posts - In any given week:

- Discussion Question #1 will be due before the end of day three.
- Discussion Question #2 will be due before the end of day five.

C. Late Assignments:

Late assignments receive a 10% deduction for each day they are late if assignments are not posted by 11:59 p.m. G.S.T. on the day they are due. Assignments more than 4 days late will not be accepted. Technological issues are not considered valid grounds for late assignment submission. Unless an Incomplete grade has been granted, late assignments submitted after the last day of class will not be accepted.

D. Academic Integrity

Students are expected to turn in original work and use appropriate citations as per APA style guidelines. Students not following the University of Guam plagiarism policy will be subject to disciplinary actions as per the University of Guam guidelines.

Each Assignment will require the student to verify the originality of her/his work. When the student submits their assignment they are acknowledging explicit consent of the following statement:

Certificate of Original Work: I certify that the attached paper is my original work. I am familiar with, and acknowledged my responsibilities which are part of, the University of Guam Student Code of Academic Integrity. I affirm that any sections of the paper which has been submitted previously is attributed and cited as such, and that this paper has not been submitted by anyone else. I have identified the sources of all information whether quoted verbatim or paraphrased, all images, and all quotations with citations and reference listings. Along with citations and reference listings, I have used quotation marks to identify quotations of fewer than 40 words and have used block indentation for quotations of 40 or more words. Nothing in this assignment violates copyright, trademark, or other intellectual property laws. I further agree that the submission of my assignment as replied back to this thread is intended to have, and shall have, the same validity as my handwritten signature.

E. Plagiarism

Students are expected to turn in original work and use appropriate citations as per APA style guidelines. Students not following the University of Guam plagiarism policy will be subject to disciplinary actions as per the University of Guam guidelines.

F. Overall Grade Distribution

Attendance and Participation	10%
Discussion Questions	20%
Assignments	20%

Case studies	20%
Final Research Project	20%
Reflections	<u>10%</u>
TOTAL:	100%

G. Grading Scale

<i>Points</i>	<i>Grade</i>
93+	A
90-92.99	A-
87-89.99	B+
83-86.99	B
80-82.99	B-
77-79.99	C+
70-76.99	C
60-69.99	D
0-59.99	F

February 22, 2022

TO: Faculty Senate
RE: Technical Review Report for **Log.# 6658 BA 504 Financial Statement Analysis and Valuation**

Håfa Adai,

I reviewed your Syllabus and Schedule documents submitted as part of **Log#6658** of your application for **online delivery approval** of course, **Log.#6658 BA 504 Financial Statement Analysis and Valuation**. Your documentation **successfully passed this Technical Review**. I have offered several commendations for this online delivery application, and several revision suggestions for the final documents that will be shared with your students.

My Technical Review checked to see if the Syllabus and Schedule documents provide students with the information they need to be successful in an **online**-delivered class, including:

- Required equipment or hardware (devices and device capacity needed)
- Technical software required for this course (Word processing programs, downloads, subscriptions, or plugins)
- Technical support (links for Moodle tutorials, other software tutorials, moodlehelp, etc.)
- Information for academic resources such as the library, Writing centers, ADA information
- A section explaining the technical skills and habits students will need in order to successfully complete your online-delivered class requirements. This might include:
 - Advice on online study strategies and time management
 - Netiquette – Policies for online communication
 - Policies for recording, screengrabs, and the privacy rights of students, faculty, and guest speakers
- Information about Instructor availability, best forms of contact, and expected response times

Commendations:

- I appreciate how the “Alternative Delivery Methods” on the Course Outline form acknowledge the reality of island-wide power outages and individual student internet connectivity interruptions.
- The Sample Syllabus contains a robust discussion of Netiquette and online participation expectations in the “Online Class Policies” section.
- The requirement to respond to Professor-initiated discussions as well as read and reply to classmates’ writing is keeping with online teaching best practices. Biba!
- The Sample schedule is remarkably detailed. Students will appreciate this full-semester map for their learning.

Recommendations:

- Include space for the Professor email, synchronous office hours, or contact directions in sample Syllabus.
 - *Example: Office hours are available both online and face to face. I will be in my UOG Office (EC 117J) Monday, Tuesday, and Wednesday from 9am-11am. You are welcome to stop by; you may also reach me through Moodle chat, video, &/or telephone conference during these office hours and by appointment. For general course question, please use the Question Forum (a special forum on the top of our Moodle classroom. I log on to my email and our Moodle classroom Sunday – Friday (Saturdays are my off-line rest days). Expect a longer response time over the weekend.*
- Update the contact information for Moodlehelp by removing names and adding the helpdesk. (See information below)
 - Moodle Help - Phone: [671-735-2620/21](tel:671-735-2620/21)
Email: moodlehelp@triton.uog.edu
Monday - Friday: 8AM - 5PM Sundays & Holidays: Closed
 - CONTACT 24/7 : Email: helpdesk@triton.uog.edu
Phone: [671-735-2640/30](tel:671-735-2640/30)
- I recommend adding the reminder for students to use the **triton emails** as well as **the Mozilla Firefox Browser**. All Moodle messages and Moodle announcements are sent to triton emails. If students are not checking, they risk missing critical updates. Students who access Moodle through Safari may not “see” all the assignments or have full access to materials.
- In the DE Course Outline section, “Skills and background required or expected” the following was included: “Students require computer skills, proficiency with Microsoft Office (PowerPoint, Word, etc.), and a reliable browser.” I recommend including this information in the course Syllabus in a “Required Skills, Materials, and Software” section.
- Consider updating the Grading breakdown to remove Attendance (since this will be a fully asynchronous course) and clarify how “Participation” is different than the “Discussion Question” scoring.
- Consider clarifying Day 1, Day 2, Day 3, ...Day 5 in the sample schedule. I see Thursday, Saturday, and Monday deadlines of 11:59pm. Will Mondays always be the “Day 1” of each new week? *See example below.*

Course Deadlines

This is a Monday/Thursday asynchronous course.

*All reading & assignments need to be completed on or before 11:00 AM CHamoru Standard Time, on the day they are due, either a Monday or Thursday.

* New assignments and announcements will be posted Monday and Thursday, available after 2:00PM CHST.

- The Sample Syllabus is *missing* the **ADA Accommodation and Disability Services** information. Add before distributing to students.

While not available (or required) as part of the Faculty Senate – Technical Review process at this time, I encourage you to review and develop the **Moodle classroom** and Schedule for this course with the following best practices of online teaching and learning.

High-quality, online-delivered classes include:

- An audio or audio-visual Welcome Message (with text-only transcript for ADA accessibility)
- An audio-visual tour of the Moodle classroom showing students how to navigate the course and find important information and resources (include captioning or a text-only transcript for ADA accessibility)
- An activity (quiz, assignment, or discussion) checking for students' understanding of online learning responsibilities and expectations
- An un-graded general forum for course questions as well as non-course related student sharing
- A course divided into learning units or modules with clear expectations, deadlines, grading criteria, and supplemental or remediation opportunities.
- A course design where students have access to the course gradebook
- A course design where students have access to model assignments or examples of quality work
- A course design where students have a variety of opportunities to engage with the course materials, their instructor, and their peers
- Course content that is verified for copyright compliance
- Course content that follows universal design principles and is ADA accessible

Thank you for submitting this work and for helping to create more pathways for student learning at the University of Guam. I encourage you, if you haven't already, to explore the resources available in the Online Teaching Resources – OTR@UOG faculty sharing hub:

<https://moodle.uog.edu/course/view.php?id=3340> Enrollment Key: UOG_OLL_2020

Congratulations on satisfactorily meeting the criteria for this technical review in your Syllabus and Schedule Documents. Please let me know if I can assist you further.

~Andrea Sant, Ph.D.



Director, Online Teaching Resources-OTR@UOG

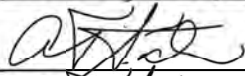
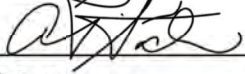



REQUEST FOR NEW COURSE


- 1. Title: Corporate Governance & Ethics
2. Catalog Number: BA507 MGS (New course may not duplicate active or inactive course number.)
3. Course Type: [X] Addition to the Curriculum
4. Level of Instruction: [] Undergraduate [x] Graduate (/G) [] Both
5. Credit Hours: 3.0
6. Is this course cross-listed with another department? No
7. What session(s) will the course be offered? [] Fall [x] Spring [] Summer [] All
8. What will be the yearly cycle for this course? [x] All Years [] Even Years [] Odd Years [] One (1) Term Only
9. First term and year for this course: Term 5 S2021 Length of Instruction (Weeks): 8 weeks
10. Prerequisites: A. Instructor / Advisor consent required? [] Yes [x] No B. Prerequisites Catalog # Prerequisite Course Title C. Additional Prerequisites:

11. CATALOG DESCRIPTION: This course introduces students to professional ethics guidance and standards of conduct for tax and audit, and enterprise risk management frameworks. Students will also develop an understanding of corporate governance issues and decision-making. Case studies will be used to highlight and exercise the key concepts and frameworks in the course.
12. DESCRIBE LIBRARY AND INFORMATION TECHNOLOGY RESOURCES AVAILABLE TO SUPPORT COURSE: If insufficient library sources are available, describe alternatives that will be used. Students will have access to articles and databases posted in the learning management system, video lectures outside the classroom (Youtube, etc.), online articles, e-books, etc.
13. SUBSTANTIATE THE COMPELLING NEED FOR THE NEW COURSE
The course is part of the core curriculum for the new Master of Accountancy graduate program.
14. WHAT IS THE ANTICIPATED CLASS SIZE AND DOCUMENT INDICATIONS ON HOW THE NEW COURSE WILL MEET ITS PROJECTED SIZE
Anticipated class size is 10 – 15. The projected size is based on a student survey, current demand, and accounting professionals' need for qualified job applicants.
15. STATE HOW THE NEW COURSE WILL BE COVERED BY EXISTING PROGRAM FACULTY.
This course will be taught by existing adjunct faculty or a visiting accounting professor sponsored by the Guam Endowment Foundation Accounting Visiting Professor program.
16. ADDITIONAL INFORMATION: This course will be delivered fully online (refer to the enclosed Request for Technology Delivered course and outline forms).
17. ATTACH COURSE OUTLINE: Attached.


APPROVAL RECOMMENDED BY:

UNIT	SIGNATURE (use BLUE pen please)	DATE
For Program	<u>Kevin K.W. Ho</u>	2021/04/15
Administrative Chair	<u>Kevin K.W. Ho</u>	2021/04/15
Chair, College AAC/CC	<u></u>	04/16/2021
Dean, of College	<u></u>	04/16/2021
UCRC/GCRC	<u>ShinHwa Lee</u> <small>ShinHwa Lee (Jan 27, 2022 20:37 GMT+10)</small>	10/21/2021
President, Faculty Senate (if substantive)	<u></u> (Endorsement of UCRC/GCRC Recommendation)	3/17/2022

APPROVED:


Anita Borja Enriquez (Mar 31, 2022 15:22 GMT+10)
SENIOR VICE PRESIDENT
ACADEMIC & STUDENT AFFAIRS

Mar 31, 2022
DATE


Reviewed by:
Dr. Sharleen Santos-Bamba
Vice Provost, AEGSOLL



NEW COURSE OUTLINE FORM

College: SBPA Course Number: BA507 M GSS BA506
Course Title: Corporate Governance & Ethics
Credit Hours: 3.0
Date of Final Approval: Semester Offered: Term 5/Spring 2021
Course counts as: general education requirement, part of Master of Accountancy Graduate major program elective

- 1. Catalog Description: This course introduces students to professional ethics guidance and standards of conduct for tax and audit, and enterprise risk management frameworks.
2. Course Content: Ethics and professional judgment in accounting, organizational ethics and corporate governance, enterprise risk management frameworks (i.e., COSO), internal control frameworks, AICPA code of conduct, ethics and professional responsibilities for tax practitioners and auditors, and fraud for financial statements.
3. Rationale for the Course: The course is required for the Master of Accountancy degree. This course prepares students for the accounting profession. Topics taught in this course are tested on the CPA exam.
4. Skills and Background Required or Expected: Prerequisite: Acceptance into the Master of Accountancy program. Students require computer skills, proficiency with Microsoft Office (PowerPoint, Word, etc.), and a reliable browser.
5. Teaching Methodologies and Anticipated class size: The course consists of video lectures, forum discussions, and virtual meetings. Lectures will be designed to cover core concepts and theories. The program's pedagogy is focused on integrating students' practice with the theory learned in the classroom. The integration of theory with practice is meant to enhance critical thinking by questioning taken for granted assumptions, promoting self-reflection, and improving performance and understanding. The anticipated class size is 10 to 15.
6. Learning Objectives for Students:
a. Understand the legal and regulatory environments affecting an organization.
b. Identify the effect of regulations on an organization's operations, internal controls and enterprise risk management.
c. Assess and analyze risk of fraudulent financial and non-financial information using appropriate frameworks.

- d. Apply professional standards and ethics frameworks to critically assess issues and use professional judgment to develop appropriate decision models and make recommendations in tax and audit.

7. Institutional Graduate Learning Outcomes (IGLO)

IGLO4. Adhere to the ethical principles of academia and their respective disciplines in coursework, fieldwork, and other appropriate situations.

8. Program Learning Outcomes

PLO4. Demonstrate leadership and collaboration skills in order to accomplish the desire outcome(s) acknowledging and leveraging diversity and multi-cultural societies.

PLO5. Employ professional and ethical standards of conduct when assessing the consequences of decisions on stakeholders and justify resolutions.

9. Methods of Evaluation

Assessment for this course is the same as traditional classroom. Methods of assessment are practice exercises and problems, tutorials, assignments, case studies, quality and participation in discussion forums, and research paper(s).

10. Methods for Student Learning Outcomes Assessment:

Asking to solve exercise/tutorial problems on each topic for applications by asking sequential questions.

Asking the students to explain the steps adopted in the problem and ensures that they understand the problem.

Asking the students to suggest a solution before giving them the correct answer.

11. Required and Recommended Texts or Study Guides:


Suggested: Klein, Gordon, Ethics in Accounting, A Decision Making Approach , 2016, (Hoboken, NJ: John Wiley & Sons, Inc .) and Instructor’s reading list from academic and professional journals, etc.

12. Subsequent Courses:

The Master of Accountancy graduate is cohort-based and includes 5 Terms. This course is scheduled for Term 5 of 5.

11. Additional Course Descriptors, if any: N/A.

The Calendar of Assignments, Assessment Project, a Statement Concerning the “Americans with Disabilities Act” (ADA) Accommodations for Students, Attendance and Grading Policies are to be included in the course syllabus.

<input checked="" type="checkbox"/> Approved	<input type="checkbox"/> Disapproved	 <small>Anitha Soria Enriquez (Mar 31, 2022 15:22 GMT+10)</small>	Mar 31, 2022
		Senior Vice President, Academic & Student Affairs	Date



REQUEST FOR TECHNOLOGY DELIVERED COURSE/ OFF CAMPUS/DE COURSE FORM

1. Course Number: BA-507 Title: CORPORATE GOVERNANCE AND ETHICS
2. Credit Hour(s) : 3.0 Semester to be Offered: Term 5 - cohort based

3. Course Counts As (check all that apply):
Part of a Degree Program
General Education Requirement
Elective
Special Needs (Workshop, seminar, special topic...94 series, etc.)

4. Level of Instruction: Undergraduate X Graduate (/G) Both

5. Is this course cross-listed with another department? NO

If so, list the cross-listed catalog number (s)?

6. CATALOG DESCRIPTION (if course is a new course) : This course introduces students to professional ethics guidance and standards of conduct for tax and audit, and enterprise risk management frameworks. Students will also develop an understanding of corporate governance issues and decision-making. Case studies will be used to highlight and exercise the key concepts and frameworks.

7. DESCRIBE LIBRARY AND INFORMATION TECHNOLOGY RESOURCES AVAILABLE TO SUPPORT COURSE: If insufficient library sources are available, describe alternatives that will be used.
This course will meet solely online. All materials will be available on the learning management system

8. ADDITIONAL INFORMATION:
N/A

9. ATTACH TECHNOLOGY DELIVERED/OFF CAMPUS/DE COURSE OUTLINE FORM:

APPROVAL RECOMMENDED BY:

Table with 3 columns: UNIT, SIGNATURE (use BLUE pen please), DATE. Rows include For Program, Division Chair, Chair, College AAC/CC, Dean, Technical Review (DESC), UCRC/GCRC, President, Faculty Senate.

APPROVED: Anita Borja Enriquez (Mar 31, 2022 15:22 GMT+10) Mar 31, 2022
SENIOR VICE PRESIDENT ACADEMIC & STUDENT AFFAIRS DATE

Reviewed by: Dr. Sharleen Santos-Bamba Vice Provost, AEGSOLL



TECHNOLOGY DELIVERED COURSE/ OFF CAMPUS/DE COURSE OUTLINE FORM

Course Number: BA-507 MGS College: SBPA

Course Title: Corporate Governance & Ethics Credit Hours: 3

Date Of Final Approval: Semester Offered: Term 5 (cohort based)

Course Counts As is it part of a Degree Program? Yes/ No
general education requirement
elective

1. Catalog Description:

This course introduces students to professional ethics guidance and standards of conduct for tax and audit, and enterprise risk management frameworks. Students will also develop an understanding of corporate governance issues and decision-making. Case studies will be used to highlight and exercise the key concepts and frameworks in the course.

2. Course Content:

Ethics and professional judgment in accounting, organizational ethics and corporate governance, enterprise risk management frameworks (i.e., COSO), internal control frameworks, AICPA code of conduct, ethics and professional responsibilities for tax practitioners and auditors, and fraud for financial statements.

3. Rationale for the Course:

The course is one of two introductory courses in the Master of Accountancy program. Topics taught in this course are tested on the CPA exam. The course provides a foundation for future courses in this program. F

4. Skills and background required or expected/ prerequisite course(s):

Acceptance into the Master of Accountancy program. Students require computer skills, proficiency with Microsoft Office (PowerPoint, Word, etc.), and a reliable browser.

5. Learning Objectives for Students:

1. Understand the legal and regulatory environments affecting an organization. 2. Identify the effect of regulations on an organization's operations, internal controls and enterprise risk management. 3. Assess and analyze risk of fraudulent financial and non-financial information using appropriate frameworks. 4. Apply professional standards and ethics frameworks to critically assess issues and use professional judgment to develop appropriate decision models and make recommendations in tax and audit.

6. Course Presentation / Delivery Method:

Synchronous X Asynchronous mix

[Synchronous]

_____ **On-Site (location):** _____ **Date(s):** _____
(skip to # 10)

(Off-Site) _____ **single site** _____ **multiple sites**

_____ **via Audio** (Tape/CD/Satellite Radio)
_____ **via MultiMedia** (Video Tape/CD-ROM/DVD/Satellite)
_____ **via Internet** (Text /WEB/Chat Room/Steaming Audio/Video)
_____ **Other:** _____

[Asynchronous]

_____ **via Tape** (Video/Audio/CD/DVD)
_____ **via Program Materials** (Computer Disk/CD-ROM/DVD)
X _____ **via Internet** (Text /WEB/Chat Room/Steaming Audio/Video)
_____ **Other:** _____

7. Alternative Delivery Methods (if/when planned method is not operable):

A reliable Internet connection is required for this course. In the event of a lengthy natural disaster or an unavailable Learning Management System (LMS) , arrangements will be made to continue course content delivery and discussion via email or video conference.

8. Faculty-Student Interaction Plan / Methods

Faculty and student interactions take place mostly asynchronously online. Students may request for one-to-one tutorials or Q&A sessions with the instructor as needed. The instructor will respond to students' emails and other correspondence within 24 hours.

9. Assessment / Evaluation Plan (including verification of participant's materials)

Assessment for this course is the same as traditional classroom. Methods of assessment are practice exercises and problems, tutorials, assignments, case studies, and research paper(s).

10. Plan for Supplemental Reference , Resources & Materials and Student Access to these Resources
(Library/Media):


Students will have access to articles and databases posted in the learning management system, video lectures outside the classroom (Youtube, etc.), online articles and e-books, etc.

11. Plan for Student Advisement / Counseling Students can reach their instructor via email or discussion forums.

Students receive one-to-one tutorials, These tutorials give students an opportunity to receive individual feedback on their progress and to discuss any problems they may be having with any aspect of the course.

12. Required and recommended texts and/or study guides:

Instructor's reading list from academic and professional journals, case studies from accounting educational organizations.

<input checked="" type="checkbox"/> Approved _____ Disapproved	 Anita Borja Enriquez (Mar 31, 2022 15:22 GMT+10) Senior Vice President, Academic & Student Affairs	Mar 31, 2022 _____ Date
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Master of Accountancy (MAcc OLL)

~~BA506~~ Corporate Governance & Ethics

BA507 *m gss*

Contact Information

Instructor: Doreen T. Crisostomo, PhD, CGFM, CFE
UOG Telephone No. (671) 735-2501

For Technical Assistance

Contact the Telecommunication and Distance Education Operation (TADEO): Mr. Manny Hechanova and/or Mr. Chris Pangelinan

Email Address (24 hours): moodlehelp@uguam.uog.edu

Telephone No. (Monday – Friday: 8AM – 5PM, G.S.T.): (671) 735-2620/21

1. Course Description

This course introduces students to professional ethics guidance and standards of conduct for tax and audit, and enterprise risk management frameworks. Students will also develop an understanding of corporate governance issues and decision-making. Case studies will be used to highlight and exercise the key concepts and frameworks in the course.

2. Course Content

Ethics and professional judgment in accounting, organizational ethics and corporate governance, enterprise risk management frameworks (i.e., COSO), internal control frameworks, AICPA code of conduct, ethics and professional responsibilities for tax practitioners and auditors, and fraud for financial statements.

3. Institutional Graduate Learning Outcomes (IGLO)

IGLO4. Adhere to the ethical principles of academia and their respective disciplines in coursework, fieldwork, and other appropriate situations.

4. Program Learning Outcomes

PLO4. Demonstrate leadership and collaboration skills in order to accomplish the desire outcome(s) acknowledging and leveraging diversity and multi-cultural societies.

PLO5. Employ professional and ethical standards of conduct when assessing the consequences of decisions on stakeholders and justify resolutions.

5. Course Learning Outcomes

Upon completion of this course, the cohort will be able to:

Course Learning Outcome	PLO	IGLO	Evidence
Understand the legal and regulatory environments affecting an organization.	4, 5	4	Discussion questions, case studies
Identify the effect of regulations on an organization's operations, internal controls and enterprise risk management.	5	4	Discussion questions
Assess and analyze risk of fraudulent financial and non-financial information using appropriate frameworks.	5	4	Discussions questions,
Apply professional standards and ethics frameworks to critically assess issues and use professional judgment to develop appropriate decision models and make recommendations in tax and audit.	4, 5	4	Discussion questions, case studies, final research project

6. References and Course Materials

Klein, Gordon, Ethics in Accounting, A Decision Making Approach, 2016, (Hoboken, NJ: John Wiley & Sons, Inc.); and

Instructor's reading list from academic and professional journals to be provided.

7. Weekly Schedule

<i>Week One: Ethical Frameworks</i>		
	<i>Details</i>	<i>Due</i>
Contents	<ul style="list-style-type: none"> • Introduction to ethics • Ethical principles and reasoning 	
Readings	Chapters 1 and 2	
Participation	Participate in class discussion.	Participate at least 4 days a week
Discussion Questions	Respond to weekly discussion questions (2 discussion questions weekly)	Question 1 Due by day 3 (Thursday) Question 2 Due by day 5 (Saturday)
Assignment	Chapters 1 and 2	Due by end of week – Monday at 11:59pm GST
Reflection	At the end of this week write a reflection on what you have learned in the week. You may highlight any concept that really resonates with you or explore concepts that you are struggling with. Remember this is intrapersonal reflection, not a commentary.	Due by end of week – Monday at 11:59pm GST

<i>Week Two: Ethical Frameworks</i>		
	<i>Details</i>	<i>Due</i>

Contents	<ul style="list-style-type: none"> • The core philosophies • Virtue, justice, and social responsibility 	
Readings	Chapters 3 and 4	
Participation	Participate in class discussion.	Participate at least 4 days a week
Discussion Questions	Respond to weekly discussion questions (2 discussion questions weekly)	Question 1 Due by day 3 (Thursday) Question 2 Due by day 5 (Saturday)
Assignment	Chapters 3 and 4	Due by end of week – Monday at 11:59pm GST
Reflection	At the end of this week write a reflection on what you have learned in the week. You may highlight any concept that really resonates with you or explore concepts that you are struggling with. Remember this is intrapersonal reflection, not a commentary.	Due by end of week – Monday at 11:59pm GST

<i>Week Three: Unethical Behaviors</i>		
	<i>Details</i>	<i>Due</i>
Contents	<ul style="list-style-type: none"> • Why We Cheat • Greed, corruption, and collusion • Fraud and earnings management 	
Readings	Chapters 5-7	
Participation	Participate in class discussion.	Participate at least 4 days a week
Discussion Questions	Respond to weekly discussion questions (2 discussion questions weekly)	Question 1 Due by day 3 (Thursday) Question 2 Due by day 5 (Saturday)
Assignment	Chapters 5-7	Due by end of week – Monday at 11:59pm GST
Reflection	At the end of this week write a reflection on what you have learned in the week. You may highlight any concept that really resonates with you or explore concepts that you are struggling with.	Due by end of week – Monday at 11:59pm GST

	Remember this is intrapersonal reflection, not a commentary.	
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<i>Week Four: Professional Rules of Conduct</i>		
	<i>Details</i>	<i>Due</i>
Contents	<ul style="list-style-type: none"> • Discreditable acts: discrimination, deceit, and disclosure • Confidentiality 	
Readings	Chapters 8 and 9	
Participation	Participate in class discussion.	Participate at least 4 days a week
Discussion Questions	Respond to weekly discussion questions (2 discussion questions weekly)	Question 1 Due by day 3 (Thursday) Question 2 Due by day 5 (Saturday)
Assignment	Chapters 8 and 9	Due by end of week – Monday at 11:59pm GST
Reflection	At the end of this week write a reflection on what you have learned in the week. You may highlight any concept that really resonates with you or explore concepts that you are struggling with. Remember this is intrapersonal reflection, not a commentary.	Due by end of week – Monday at 11:59pm GST

<i>Week Five: Professional Rules of Conduct</i>		
	<i>Details</i>	<i>Due</i>
Contents	<ul style="list-style-type: none"> • Independence and Moral Seduction • Conflicts of interest 	
Readings	Chapters 10 and 11	
Participation	Participate in class discussion.	Participate at least 4 days a week
Discussion Questions	Respond to weekly discussion questions (2 discussion questions weekly)	Question 1 Due by day 3 (Thursday) Question 2 Due by day 5 (Saturday)

Assignment	Chapters 10 and 11	Due by end of week – Monday at 11:59pm GST
Reflection	At the end of this week write a reflection on what you have learned in the week. You may highlight any concept that really resonates with you or explore concepts that you are struggling with. Remember this is intrapersonal reflection, not a commentary.	Due by end of week – Monday at 11:59pm GST

<i>Week Six: Other Responsibilities</i>		
	<i>Details</i>	<i>Due</i>
Contents	<ul style="list-style-type: none"> • Duties as a Whistleblower • Duties of Public-Company Auditors: The Sarbanes-Oxley Act 	
Readings	Chapters 12-13	
Participation	Participate in class discussion.	Participate at least 4 days a week
Discussion Questions	Respond to weekly discussion questions (2 discussion questions weekly)	Question 1 Due by day 3 (Thursday) Question 2 Due by day 5 (Saturday)
Assignment	Chapters 12-13	Due by end of week – Monday at 11:59pm GST
Reflection	At the end of this week write a reflection on what you have learned in the week. You may highlight any concept that really resonates with you or explore concepts that you are struggling with. Remember this is intrapersonal reflection, not a commentary.	Due by end of week – Monday at 11:59pm GST

<i>Week Seven: Other Responsibilities</i>		
	<i>Details</i>	<i>Due</i>
Contents	<ul style="list-style-type: none"> • Duties of Tax Professionals • AICPA Statement on Standards for Tax Services • IRS Circular 230 	
Readings	Chapter 14	
Participation	Participate in class discussion.	Participate at least 4

		days a week
Discussion Questions	Respond to weekly discussion questions (2 discussion questions weekly)	Question 1 Due by day 3 (Thursday) Question 2 Due by day 5 (Saturday)
Assignment	Chapter 14	Due by end of week – Monday at 11:59pm GST
Reflection	At the end of this week write a reflection on what you have learned in the week. You may highlight any concept that really resonates with you or explore concepts that you are struggling with. Remember this is intrapersonal reflection, not a commentary.	Due by end of week – Monday at 11:59pm GST

<i>Week Eight: Other Responsibilities</i>		
	<i>Details</i>	<i>Due</i>
Contents	<ul style="list-style-type: none"> • Duties of Fiduciaries: financial planners, trustees, and executors • Duties in the accounting workplace 	
Readings	Chapters 15-16	
Participation	Participate in class discussion.	Participate at least 4 days a week
Discussion Questions	Respond to weekly discussion questions (2 discussion questions weekly)	Question 1 Due by day 3 (Thursday) Question 2 Due by day 5 (Saturday)
Assignment	Chapters 15-16	Due by end of week – Monday at 11:59pm GST
Reflection	At the end of this week write a reflection on what you have learned in the week. You may highlight any concept that really resonates with you or explore concepts that you are struggling with. Remember this is intrapersonal reflection, not a commentary.	Due by end of week – Monday at 11:59pm GST

8. Online Class Policies
A. Netiquette:

You are expected to adhere to the general rules of online etiquette.

- Be polite.
- Do not write anything you would be embarrassed to have printed in the newspaper. Computer messages are not private.
- Keep in mind that any message you write can and may be forwarded to others. Again, be careful what you write.
- Do not forward personal notes or messages to others or a group unless you are certain the content is appropriate and you have asked the author.
- Respond to the whole group, through the conference, only when appropriate. Use email to send a private message to your instructor.
- Be aware how your words may affect others. Since you do not have body language cues, you must be more careful.
- When using quoted material or someone else's idea, include the citation just as you would in a hardcopy version.
- Keep messages within a reasonable length. Unless otherwise specified, it is best to limit messages to one screen of text. Reading longer text online can be awkward.
- Reread your message before sending it; edit if necessary.

B. Participation and Discussion Question Grading:

By signing up for this program, you have made a commitment to participate in your course conferences as well as in other online activities. Remember, you are responsible for understanding and adhering to all policies. Please plan to participate regularly. Participation for this course is defined as proactive discussion in discussion questions via discussion topic streams. Discussion streams are defined as comment threads that are initiated by your instructor. This requires you to actively reflect on weekly module and textbook readings and to develop original ideas in your responses. You are expected to demonstrate critical thinking and your understanding of the content in the assigned readings as it relates to the issues identified in the conference discussion. You are expected to make your own contribution in a main topic as well as to respond with value-added comments to the contributions of at least two of your classmates. You must synthesize and analyze information, making appropriate references and citations, using APA format.

You are encouraged to respond to me as well as to other students. You will note in the grading policy that your online conference participation counts significantly toward your final grade.

You will be expected to participate 4 days a week in several different discussions and to contribute at least two substantive discussion messages on each of those 4 days. This is a required part of your grade. Participation consists of notes you send above and beyond graded assignments. This generally means the messages you send as replies to messages from your classmates and me.

Please note that both quantity and quality are important considerations when it comes to participation.

For example, a message which says simply, "I agree," does not constitute participation, because it does not add anything of substance to the discussion.

In order to earn full participation points, you must add something of substance to the discussion 4 out of 7 days per week—this would consist of new ideas, your perspectives, pointed follow-up questions, etc. You will find it is much easier to keep up with an Online class when you are logging in and participating regularly.

Only posts in the Main classroom forum will count towards your class participation score.

GRADING of Discussion & Participation:

- i. Discussion question responses will count towards the class participation requirement, but will be evaluated separately.
- ii. The two discussion questions posted weekly in the main forum are the ones that need responses and will be graded.

To ensure ample time for your colleagues to have the opportunity to respond to your discussion posts - In any given week:

- Discussion Question #1 will be due before the end of day three.
- Discussion Question #2 will be due before the end of day five.

C. Late Assignments:

Late assignments receive a 10% deduction for each day they are late if assignments are not posted by 11:59 p.m. G.S.T. on the day they are due. Assignments more than 4 days late will not be accepted. Technological issues are not considered valid grounds for late assignment submission. Unless an Incomplete grade has been granted, late assignments submitted after the last day of class will not be accepted.

D. Academic Integrity

Students are expected to turn in original work and use appropriate citations as per APA style guidelines. Students not following the University of Guam plagiarism policy will be subject to disciplinary actions as per the University of Guam guidelines.

Each Assignment will require the student to verify the originality of her/his work. When the student submits their assignment they are acknowledging explicit consent of the following statement:

Certificate of Original Work: I certify that the attached paper is my original work. I am familiar with, and acknowledged my responsibilities which are part of, the University of Guam Student Code of Academic Integrity. I affirm that any sections of the paper which has been submitted previously is attributed and cited as such, and that this paper has not been submitted by anyone else. I have identified the sources of all information whether quoted verbatim or paraphrased, all images, and all quotations with citations and reference listings. Along with citations and reference listings, I have used quotation marks to identify quotations of fewer than 40 words and have used block indentation for quotations of 40 or more words. Nothing in this assignment violates copyright, trademark, or other intellectual property laws. I further agree that the submission of my assignment as replied back to this thread is intended to have, and shall have, the same validity as my handwritten signature.

E. Plagiarism

Students are expected to turn in original work and use appropriate citations as per APA style guidelines. Students not following the University of Guam plagiarism policy will be subject to disciplinary actions as per the University of Guam guidelines.

F. Overall Grade Distribution

Attendance and Participation	10%
Discussion Questions	20%
Assignments	20%
Case studies	20%
Final Research Project	20%
Reflections	<u>10%</u>
TOTAL:	100%

G. Grading Scale

<i>Points</i>	<i>Grade</i>
93+	A
90-92.99	A-
87-89.99	B+
83-86.99	B
80-82.99	B-
77-79.99	C+
70-76.99	C
60-69.99	D
0-59.99	F

February 24, 2022

TO: Faculty Senate
RE: Technical Review Report for **Log.# 6658 BA 507 Corporate Governance & Ethics**

Håfa Adai,

I reviewed your Syllabus and Schedule documents submitted as part of **Log#6658** of your application for **online delivery approval** of course, **Log.#6658 BA 507 Corporate Governance & Ethics**. Your documentation **successfully passed this Technical Review**. I have offered several commendations for this online delivery application, and several revision suggestions for the final documents that will be shared with your students.

My Technical Review checked to see if the Syllabus and Schedule documents provide students with the information they need to be successful in an **online**-delivered class, including:

- Required equipment or hardware (devices and device capacity needed)
- Technical software required for this course (Word processing programs, downloads, subscriptions, or plugins)
- Technical support (links for Moodle tutorials, other software tutorials, moodlehelp, etc.)
- Information for academic resources such as the library, Writing centers, ADA information
- A section explaining the technical skills and habits students will need in order to successfully complete your online-delivered class requirements. This might include:
 - Advice on online study strategies and time management
 - Netiquette – Policies for online communication
 - Policies for recording, screengrabs, and the privacy rights of students, faculty, and guest speakers
- Information about Instructor availability, best forms of contact, and expected response times

Commendations:

- I appreciate how the “Alternative Delivery Methods” on the DE Course Outline form acknowledge the reality of island-wide power outages and individual student internet connectivity interruptions.
- The Sample Syllabus contains a robust discussion of Netiquette and online participation expectations in the “Online Class Policies” section.
- The requirement to respond to Professor-initiated discussions as well as read and reply to classmates’ writing is keeping with online teaching best practices. Biba!
- The Sample schedule is populated with assignments, activities, and opportunities for student reflection and interaction.

Recommendations:

- Include space for the Professor’s email, synchronous office hours, and contact directions in Syllabus. Some of this information was included in the DE Course Outline but should also be included in the syllabus for the students.
 - *Example: Office hours are available both online and face to face. I will be in my UOG Office (EC 117J) Monday, Tuesday, and Wednesday from 9am-11am. You are welcome to stop by; you may also reach me through Moodle chat, video, &/or telephone conference during these office hours and by appointment.*
For general course question, please use the Question Forum (a special forum on the top of our Moodle classroom. I log on to my email and our Moodle classroom Sunday – Friday (Saturdays are my off-line rest days). Expect a longer response time over the weekend.
- Update the contact information for Moodlehelp by removing names and adding the Computer Center helpdesk. (See information below)
 - Moodle Help - Phone: [671-735-2620/21](tel:671-735-2620) / Email: moodlehelp@triton.uog.edu
Monday - Friday: 8AM - 5PM, G.S.T (Sundays & Holidays: Closed)
 - CONTACT 24/7 : Email: helpdesk@triton.uog.edu
Phone: [671-735-2640/30](tel:671-735-2640)
- I recommend adding the reminder for students to use the **triton emails** as well as the **Mozilla Firefox Browser**. All Moodle messages and Moodle announcements are sent to triton emails. If students are not checking, they miss critical updates. Students who access Moodle through the Safari browser may not “see” all the assignments or have full access to materials.
- In the DE Course Outline section, “Skills and background required or expected” the following was included: “Students require computer skills, proficiency with Microsoft Office (PowerPoint, Word, etc.), and a reliable browser.” I recommend including this information in the course Syllabus in a “Required Skills, Materials, and Software” section. Will Adobe Acrobat be needed? Another .pdf file reader? Reliable internet connection and a backup internet access plan?
- Consider updating the Grading breakdown to remove Attendance (since this will be a fully asynchronous course) and clarify how “Participation” is different than the “Discussion Question” scoring. If synchronous conferences are a requirement, update.
- Consider clarifying Day 1, Day 2, Day 3, ... Day 5 in the sample schedule. I see Thursday, Saturday, and Monday deadlines of 11:59pm. Will Mondays always be the “Day 1” of each new week? *See Syllabus example below.*

Course Deadlines

This is a Monday/Thursday asynchronous course.

*All reading & assignments need to be completed on or before 11:00 AM CHamoru Standard Time, on the day they are due, either a Monday or Thursday.

* New assignments and announcements will be posted Monday and Thursday, available after 2:00PM CHST.

- The Sample Syllabus is *missing* the **ADA Accommodation and Disability Services** information. Add before distributing to students.

While not available (or required) as part of the Faculty Senate – Technical Review process at this time, I encourage you to review and develop the **Moodle classroom** and schedule for this course with the following best practices of online teaching and learning.

High-quality, online-delivered classes include:

- An audio or audio-visual Welcome Message (with text-only transcript for ADA accessibility)
- An audio-visual tour of the Moodle classroom showing students how to navigate the course and find important information and resources (include captioning or a text-only transcript for ADA accessibility)
- An activity (quiz, assignment, or discussion) checking for students' understanding of online learning responsibilities and expectations
- An un-graded general forum for course questions as well as non-course related student sharing
- A course divided into learning units or modules with clear expectations, deadlines, grading criteria, and supplemental or remediation opportunities.
- A course design where students have access to the course gradebook
- A course design where students have access to model assignments or examples of quality work
- A course design where students have a variety of opportunities to engage with the course materials, their instructor, and their peers
- Course content that is verified for copyright compliance
- Course content that follows universal design principles and is ADA accessible

Thank you for submitting this work and for helping to create more pathways for student learning at the University of Guam. I encourage you, if you haven't already, to explore the resources available in the Online Teaching Resources – OTR@UOG faculty sharing hub:

<https://moodle.uog.edu/course/view.php?id=3340> Enrollment Key: UOG_OLL_2020

Congratulations on satisfactorily meeting the criteria for this technical review in your Syllabus and Schedule Documents. Please let me know if I can assist you further.

~Andrea Sant, Ph.D.



Director, Online Teaching Resources-OTR@UOG



REQUEST FOR NEW COURSE

1. Title: Financial Accounting and Reporting (CPA Exam: FAR)_____

2. Catalog Number: BA600 (New course may not duplicate active or inactive course number.)

3. Course Type: Addition to the Curriculum
 Special Needs (Workshop, seminar, special topic,...94 series, etc.)

4. Level of Instruction: Undergraduate Graduate (/G) Both

5. Credit Hours: 3.0_____

6. Is this course cross-listed with another department? No_____

 If so, list the cross-listed catalog number (s)? _____

7. What session(s) will the course be offered? Fall Spring Summer All

8. What will be the yearly cycle for this course?

All Years Even Years Odd Years One (1) Term Only

9. First term and year for this course: Term 4 F2021_Length of Instruction (Weeks): 8 weeks_____

2022 *CE*

10. Prerequisites:

A. Instructor / Advisor consent required? Yes No

B. Prerequisites Catalog #	Prerequisite Course Title
_____	_____
_____	_____
_____	_____

C. Additional Prerequisites: _____

11. CATALOG DESCRIPTION: This course prepares students for the Financial Accounting and Reporting part of the CPA examination. Students will demonstrate knowledge and proficiency in financial accounting and reporting frameworks used by business entities (public and nonpublic), not-for-profit entities and state and local government entities.
12. DESCRIBE LIBRARY AND INFORMATION TECHNOLOGY RESOURCES AVAILABLE TO SUPPORT COURSE: If insufficient library sources are available, describe alternatives that will be used. Students will have access to articles and databases posted in the learning management system, video lectures outside the classroom (Youtube, etc.), online articles, e-books, etc.
13. SUBSTANTIATE THE COMPELLING NEED FOR THE NEW COURSE
The course is part of the core curriculum for the new Master of Accountancy graduate program.
14. WHAT IS THE ANTICIPATED CLASS SIZE AND DOCUMENT INDICATIONS ON HOW THE NEW COURSE WILL MEET ITS PROJECTED SIZE
Anticipated class size is 10 – 15. The projected size is based on a student survey, current demand, and accounting professionals' need for qualified job applicants.
15. STATE HOW THE NEW COURSE WILL BE COVERED BY EXISTING PROGRAM FACULTY.
This course will be taught by existing adjunct faculty or a visiting accounting professor sponsored by the Guam Endowment Foundation Accounting Visiting Professor program.
16. ADDITIONAL INFORMATION: This course will be delivered fully online (refer to the enclosed Request for Technology Delivered course and outline forms).
17. ATTACH COURSE OUTLINE: Attached.

APPROVAL RECOMMENDED BY:

UNIT	SIGNATURE (use BLUE pen please)	DATE
For Program	<u>Kevin K.W. Ho</u>	2021/04/15
Administrative Chair	<u>Kevin K.W. Ho</u>	2021/04/15
Chair, College AAC/CC	<u>[Signature]</u>	04/16/2021
Dean, of College	<u>[Signature]</u>	04/16/2021
UCRC/GCRC	<u>Shinhwa Lee</u> <small>Shinhwa Lee (Jan 27, 2022 20:42 GMT+10)</small>	10/21/2021
President, Faculty Senate (if substantive)	<u>[Signature]</u> (Endorsement of UCRC/GCRC Recommendation)	3/17/2022

APPROVED:

Anita Borja Enriquez (Mar 31, 2022 15:21 GMT+10)
 SENIOR VICE PRESIDENT
 ACADEMIC & STUDENT AFFAIRS

Mar 31, 2022
 DATE

Reviewed by: [Signature]
 Dr. Sharleen Santos-Bamba
 Vice Provost, AEGSOLL



NEW COURSE OUTLINE FORM

College: SBPA Course Number: BA600

Course Title: ___ Financial Accounting and Reporting (CPA Exam: FAR)

Credit Hours: 3.0

Date of Final Approval: _____ Semester Offered: Term 4/Fall 2021 *CE*

Course counts as: _____ general education requirement
_____ X _____ part of Master of Accountancy Graduate major program
_____ elective

- a. Catalog Description: This course prepares students for the Financial Accounting and Reporting part of the CPA examination. Students will demonstrate knowledge and proficiency in financial accounting and reporting frameworks used by business entities (public and nonpublic), not-for-profit entities and state and local government entities.
- 2. Course Content: Conceptual Framework, Standard-Setting and Financial Reporting; financial accounting and reporting requirements in the FASB Accounting Standards Codification that are applicable to select financial statement accounts; financial accounting and reporting requirements for select transactions under the FASB Accounting Standards Codification and the IASB standards.
- 3. Rationale for the Course: The course is required for the Master of Accountancy degree. This course prepares students for the accounting profession. Topics taught in this course are tested on the CPA exam.
- 4. Skills and Background Required or Expected: Prerequisite: Completion of Term 3. Students require computer skills, proficiency with Microsoft Office (PowerPoint, Word, etc.), and a reliable browser.
- 5. Teaching Methodologies and Anticipated class size: The course consists of video lectures, forum discussions, and virtual meetings. Lectures will be designed to cover core concepts and theories. The program's pedagogy is focused on integrating students' practice with the theory learned in the classroom. The integration of theory with practice is meant to enhance critical thinking by questioning taken for granted assumptions, promoting self-reflection, and improving performance and understanding. The anticipated class size is 10 to 15.
- 6. Learning Objectives for Students:
 - a. Demonstrate knowledge of General-purpose financial statements applicable to for-profit entities, not-for-profit entities and employee benefit plans under the FASB Accounting Standards Codification;

- b. Demonstrate an understanding of disclosures specific to public companies including earnings per share and segment reporting under the FASB Accounting Standards Codification and the interim, annual and periodic filing requirements for U.S. registrants in accordance with the rules of the U.S. SEC;
- c. Analysis and application of general-purpose financial statements for for-profit and not-for-profit entities.
- d. Apply special purpose frameworks;
- e. Preparation of consolidated financial statements for business combinations;
- f. Calculate and adjust financial statements for foreign currency transactions.

7. Institutional Graduate Learning Outcomes (IGLO)

IGLO 1 - Demonstrate mastery of critical skills, theories, methodologies, and other content knowledge at a level that will enable them to address fundamental questions in their primary area of study;

IGLO 3 - Exercise oral and written communication skills sufficient to publish and present work in their field.

8. Program Learning Outcomes

PLO1. Evaluate complex accounting problems in auditing, financial reporting, and taxation using professional judgment and skepticism, analytical tools, and making recommendations for optimal solutions.

PLO3. Develop methods of communication that most effectively inform both technical and non-technical audiences including oral, written, and graphic.

9. Methods of Evaluation

Assessment for this course is the same as traditional classroom. Methods of assessment are practice exercises and problems, tutorials, assignments, case studies, quality and participation in discussion forums, and research paper(s).

10. Methods for Student Learning Outcomes Assessment:

Asking to solve exercise/tutorial problems on each topic for applications by asking sequential questions.

Asking the students to explain the steps adopted in the problem and ensures that they understand the problem.

Asking the students to suggest a solution before giving them the correct answer.

11. Required and Recommended Texts or Study Guides:

Suggested: CPA exam materials. Instructor's reading list from academic and professional journals, etc.


12. Subsequent Courses:

The Master of Accountancy graduate is cohort-based and includes 5 Terms. This course is scheduled for Term 4 of 5.

13. Additional Course Descriptors, if any: N/A.

The Calendar of Assignments, Assessment Project, a Statement Concerning the "Americans with Disabilities Act" (ADA) Accommodations for Students, Attendance and Grading Policies are to be included in the course syllabus.



<input checked="" type="checkbox"/> Approved	<input type="checkbox"/> Disapproved	 <small>Anita Borja Enriquez (Mar 31, 2022 15:21 GMT+10)</small> Senior Vice President, Academic & Student Affairs	Mar 31, 2022 Date
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REQUEST FOR TECHNOLOGY DELIVERED COURSE/ OFF CAMPUS/DE COURSE FORM

1. Course Number: BA-600 Title: Financial Accounting and Reporting (CPA Exam: FAR)

2. Credit Hour(s) : 3.0 Semester to be Offered: Term 4 - cohort based

3. Course Counts As (check all that apply):
Part of a Degree Program
General Education Requirement
Elective
Special Needs (Workshop, seminar, special topic...94 series, etc.)

4. Level of Instruction: Undergraduate X Graduate (/G) Both

5. Is this course cross-listed with another department? NO
If so, list the cross-listed catalog number (s)?

6. CATALOG DESCRIPTION (if course is a new course) : This course prepares students for the Financial Accounting and Reporting part of the CPA examination. Students will demonstrate knowledge and proficiency in financial accounting and reporting frameworks used by business entities (public and nonpublic), not-for-profit entities and state and local government entities. Use complete sentences and present tense.

7. DESCRIBE LIBRARY AND INFORMATION TECHNOLOGY RESOURCES AVAILABLE TO SUPPORT COURSE: If insufficient library sources are available, describe alternatives that will be used.
This course will meet solely online. All materials will be available on the learning management system

8. ADDITIONAL INFORMATION: N/A

9. ATTACH TECHNOLOGY DELIVERED/OFF CAMPUS/DE COURSE OUTLINE FORM:

APPROVAL RECOMMENDED BY:

Table with 3 columns: UNIT, SIGNATURE (use BLUE pen please), DATE. Rows include For Program, Division Chair, Chair, College AAC/CC, Dean, Technical Review (DESC), UCRC/GCRC, and President, Faculty Senate.

APPROVED: Anita Borja Enriquez (Mar 31, 2022 15:21 GMT+10)

SENIOR VICE PRESIDENT ACADEMIC & STUDENT AFFAIRS

Mar 31, 2022

DATE

Reviewed by: Dr. Sharleen Santos-Bamba Vice Provost, AEGSOLL



TECHNOLOGY DELIVERED COURSE/ OFF CAMPUS/DE COURSE OUTLINE FORM

Course Number: BA-600 College: SBPA

Course Title: Financial Accounting and Reporting (CPA Exam: FAR) Credit Hours: 3

Date Of Final Approval: Semester Offered: Term 4 - cohort based

Course Counts As is it part of a Degree Program? Yes/ No
general education requirement
elective

1. Catalog Description:

This course prepares students for the Financial Accounting and Reporting part of the CPA examination. Students will demonstrate knowledge and proficiency in financial accounting and reporting frameworks used by business entities (public and nonpublic), not-for-profit entities and state and local government entities.

2. Course Content:

Conceptual Framework, Standard-Setting and Financial Reporting; financial accounting and reporting requirements in the FASB Accounting Standards Codification that are applicable to select financial statement accounts; financial accounting and reporting requirements for select transactions under the FASB Accounting Standards Codification and the IASB standards.

3. Rationale for the Course:

The course is required for the Master of Accountancy degree. This course prepares students for the accounting profession. Topics taught in this course are tested on the CPA exam. F

4. Skills and background required or expected/ prerequisite course(s):

Prerequisite: Complete Term 4 of cohort-based Master of Accountancy program. Students require computer skills, proficiency with Microsoft Office (PowerPoint, Word, etc.), and a reliable browser.

5. Learning Objectives for Students:

1. Demonstrate knowledge of General-purpose financial statements applicable to for-profit entities, not-for-profit entities and employee benefit plans under the FASB Accounting Standards Codification; 2. Demonstrate an understanding of disclosures specific to public companies including earnings per share and segment reporting under the FASB Accounting Standards Codification and the interim, annual and periodic filing requirements for U.S. registrants in accordance with the rules of the U.S. SEC; 3. Analysis and application of general purpose financial statements for for-profit and not-for-profit entities. 4. Apply special purpose frameworks; 5. Preparation of consolidated financial statements for business combinations; 6. Calculate and adjust financial statements for foreign currency transactions.

6. Course Presentation / Delivery Method:

Synchronous X Asynchronous mix

[Synchronous]

_____ **On-Site (location):** _____ **Date(s):** _____
(skip to # 10)

(Off-Site) _____ **single site** _____ **multiple sites**

_____ **via Audio** (Tape/CD/Satellite Radio)
_____ **via MultiMedia** (Video Tape/CD-ROM/DVD/Satellite)
_____ **via Internet** (Text /WEB/Chat Room/Steaming Audio/Video)
_____ **Other:** _____

[Asynchronous]

_____ **via Tape** (Video/Audio/CD/DVD)
_____ **via Program Materials** (Computer Disk/CD-ROM/DVD)
X _____ **via Internet** (Text /WEB/Chat Room/Steaming Audio/Video)
_____ **Other:** _____

7. Alternative Delivery Methods (if/when planned method is not operable):

A reliable Internet connection is required for this course. In the event of a lengthy natural disaster or an unavailable Learning Management System (LMS) , arrangements will be made to continue course content delivery and discussion via email or video conference.

8. Faculty-Student Interaction Plan / Methods

Faculty and student interactions take place mostly asynchronously online. Students may request for one-to-one tutorials or Q&A sessions with the instructor as needed. The instructor will respond to students' emails and other correspondence within 24 hours.

9. Assessment / Evaluation Plan (including verification of participant's materials)

Assessment for this course is the same as traditional classroom. Methods of assessment are practice exercises and problems, tutorials, assignments, practice exams, task-based simulations, etc.

10. Plan for Supplemental Reference , Resources & Materials and Student Access to these Resources
(Library/Media):


Students will have access to articles and databases posted in the learning management system, video lectures outside the classroom (Youtube, etc.), online articles and e-books, etc.

11. Plan for Student Advisement / Counseling Students can reach their instructor via email or discussion forums.

Students receive one-to-one tutorials, These tutorials give students an opportunity to receive individual feedback on their progress and to discuss any problems they may be having with any aspect of the course.

12. Required and recommended texts and/or study guides:

Selective readings and instructor's materials.

<input checked="" type="checkbox"/> Approved _____ Disapproved	 Anita Borja Enriquez (Mar 31, 2022 15:21 GMT+10) Senior Vice President, Academic & Student Affairs	Mar 31, 2022 _____ Date
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Master of Accountancy (MAcc OLL)

BA600 Financial Accounting and Reporting (CPA Examination FAR)

Contact Information

Instructor: Zenaida Asuncion-Nace, PhD, AIF®, CrFA, CFE, CGFM, CPA
UOG Telephone No. (671) 735-2501

For Technical Assistance

Contact the Telecommunication and Distance Education Operation (TADEO): Mr. Manny Hechanova and/or Mr. Chris Pangelinan

Email Address (24 hours): moodlehelp@uguam.uog.edu

Telephone No. (Monday – Friday: 8AM – 5PM, G.S.T.): (671) 735-2620/21

1. Course Description

This course prepares students for the Financial Accounting and Reporting part of the CPA examination. Students will demonstrate knowledge and proficiency in financial accounting and reporting frameworks used by business entities (public and nonpublic), not-for-profit entities and state and local government entities.

2. Course Content

Conceptual Framework, Standard-Setting and Financial Reporting; financial accounting and reporting requirements in the FASB Accounting Standards Codification that are applicable to select financial statement accounts; financial accounting and reporting requirements for select transactions under the FASB Accounting Standards Codification and the IASB standards.

3. Institutional Graduate Learning Outcomes (IGLO)

IGLO 1 - Demonstrate mastery of critical skills, theories, methodologies, and other content knowledge at a level that will enable them to address fundamental questions in their primary area of study; and

IGLO 3 - Exercise oral and written communication skills sufficient to publish and present work in their field.

4. Program Learning Outcomes

PL01. Evaluate complex accounting problems in auditing, financial reporting, and taxation using professional judgment and skepticism, analytical tools, and making recommendations for optimal solutions.

PL03. Develop methods of communication that most effectively inform both technical and non-technical audiences including oral, written, and graphic.

5. Course Learning Outcomes

Upon completion of this course, the cohort will be able to:

Course Learning Outcome	PLO	IGLO	Evidence
Demonstrate knowledge of General-purpose financial statements applicable to for-profit entities, not-for-profit entities and employee benefit plans under the FASB Accounting Standards Codification.	1	1	Discussion questions, assignments, and examinations
Demonstrate an understanding of disclosures specific to public companies including earnings per share and segment reporting under the FASB Accounting Standards Codification and the interim, annual and periodic filing requirements for U.S. registrants in accordance with the rules of the U.S. SEC.	1, 3	1, 3	Discussion questions, assignments, and examinations
Analysis and application of general-purpose financial statements for for-profit and not-for-profit entities.	1, 3	1, 3	Discussion questions, assignments, and examinations
Apply special purpose frameworks.	1	1	Discussion questions, assignments, and examinations
Preparation of consolidated financial statements for business combinations.	1, 3	1, 3	Discussion questions, assignments, and examinations
Calculate and adjust financial statements for foreign currency transactions.	1	1	Discussion questions, assignments, and examinations

6. References and Course Materials

CPA Examination materials for Financial Accounting and Reporting; and

Instructor's reading list from academic and professional journals to be provided.

7. Weekly Schedule

<i>Week One: Area I — Conceptual Framework, Standard-Setting and Financial Reporting – Part I</i>		
	<i>Details</i>	<i>Due</i>
Contents	<ul style="list-style-type: none"> • Conceptual framework and standard-setting for business and nonbusiness • General-purpose financial statements: for-profit business entities • General-purpose financial statements: nongovernmental, not-for-profit entities 	
Readings	Area I – Part I	
Participation	Participate in class discussion.	Participate at least 4 days a week
Discussion Questions	Respond to weekly discussion questions (2 discussion questions weekly)	Question 1 Due by day 3 (Thursday) Question 2

		Due by day 5 (Saturday)
Assignment	Area I – Part I	Due by end of week – Monday at 11:59pm GST
Reflection	At the end of this week write a reflection on what you have learned in the week. You may highlight any concept that really resonates with you or explore concepts that you are struggling with. Remember this is intrapersonal reflection, not a commentary.	Due by end of week – Monday at 11:59pm GST

Week Two: Area I — Conceptual Framework, Standard-Setting and Financial Reporting – Part II

	<i>Details</i>	<i>Due</i>
Contents	<ul style="list-style-type: none"> Public company reporting topics (U.S. SEC reporting requirements, earnings per share and segment reporting) Financial statements of employee benefit plans Special purpose frameworks 	
Readings	Area I – Part II	
Participation	Participate in class discussion.	Participate at least 4 days a week
Discussion Questions	Respond to weekly discussion questions (2 discussion questions weekly)	Question 1 Due by day 3 (Thursday) Question 2 Due by day 5 (Saturday)
Assignment	Area I – Part II	Due by end of week – Monday at 11:59pm GST
Reflection	At the end of this week write a reflection on what you have learned in the week. You may highlight any concept that really resonates with you or explore concepts that you are struggling with. Remember this is intrapersonal reflection, not a commentary.	Due by end of week – Monday at 11:59pm GST

Week Three: Area II — Select Financial Statement Accounts – Part I

	<i>Details</i>	<i>Due</i>
Contents	<ul style="list-style-type: none"> Cash and cash equivalents, trade receivables, inventory 	

	<ul style="list-style-type: none"> • Property, plant and equipment • Investments • Intangibles 	
Readings	Area II – Part I	
Participation	Participate in class discussion.	Participate at least 4 days a week
Discussion Questions	Respond to weekly discussion questions (2 discussion questions weekly)	Question 1 Due by day 3 (Thursday) Question 2 Due by day 5 (Saturday)
Assignment	Area II – Part I	Due by end of week – Monday at 11:59pm GST
Reflection	At the end of this week write a reflection on what you have learned in the week. You may highlight any concept that really resonates with you or explore concepts that you are struggling with. Remember this is intrapersonal reflection, not a commentary.	Due by end of week – Monday at 11:59pm GST

<i>Week Four: Area II — Select Financial Statement Accounts – Part II</i>		
	<i>Details</i>	<i>Due</i>
Contents	<ul style="list-style-type: none"> • Payables and accrued liabilities • LT debt • Equity 	
Readings	Area II – Part II	
Participation	Participate in class discussion.	Participate at least 4 days a week
Discussion Questions	Respond to weekly discussion questions (2 discussion questions weekly)	Question 1 Due by day 3 (Thursday) Question 2 Due by day 5 (Saturday)
Assignment	Area II – Part II	Due by end of week – Monday at 11:59pm GST
Reflection	At the end of this week write a reflection on what you have learned	Due by end of week – Monday at

	in the week. You may highlight any concept that really resonates with you or explore concepts that you are struggling with. Remember this is intrapersonal reflection, not a commentary.	11:59pm GST
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<i>Week Five: Area II — Select Financial Statement Accounts – Part III</i>		
	<i>Details</i>	<i>Due</i>
Contents	<ul style="list-style-type: none"> • Revenue recognition • Stock compensation (shared-based payments) • Income taxes 	
Readings	Area II – Part III	
Participation	Participate in class discussion.	Participate at least 4 days a week
Discussion Questions	Respond to weekly discussion questions (2 discussion questions weekly)	Question 1 Due by day 3 (Thursday) Question 2 Due by day 5 (Saturday)
Assignment	Area II – Part III	Due by end of week – Monday at 11:59pm GST
Reflection	At the end of this week write a reflection on what you have learned in the week. You may highlight any concept that really resonates with you or explore concepts that you are struggling with. Remember this is intrapersonal reflection, not a commentary.	Due by end of week – Monday at 11:59pm GST

<i>Week Six: Area III — Select Transactions – Part I</i>		
	<i>Details</i>	<i>Due</i>
Contents	<ul style="list-style-type: none"> • Accounting changes and error corrections • Business combinations • Contingencies and commitments • Foreign currency transactions and translation 	
Readings	Area III – Part I	
Participation	Participate in class discussion.	Participate at least 4 days a week
Discussion Questions	Respond to weekly discussion questions (2 discussion questions weekly)	Question 1 Due by day 3

		(Thursday) Question 2 Due by day 5 (Saturday)
Assignment	Area III – Part I	Due by end of week – Monday at 11:59pm GST
Reflection	At the end of this week write a reflection on what you have learned in the week. You may highlight any concept that really resonates with you or explore concepts that you are struggling with. Remember this is intrapersonal reflection, not a commentary.	Due by end of week – Monday at 11:59pm GST

<i>Week Seven: Area III — Select Transactions – Part II</i>		
	<i>Details</i>	<i>Due</i>
Contents	<ul style="list-style-type: none"> • Nonreciprocal transfers • Research and developments costs, and software costs • Subsequent events • Fair value measurements 	
Readings	Area III – Part II	
Participation	Participate in class discussion.	Participate at least 4 days a week
Discussion Questions	Respond to weekly discussion questions (2 discussion questions weekly)	Question 1 Due by day 3 (Thursday) Question 2 Due by day 5 (Saturday)
Assignment	Area III – Part II	Due by end of week – Monday at 11:59pm GST
Reflection	At the end of this week write a reflection on what you have learned in the week. You may highlight any concept that really resonates with you or explore concepts that you are struggling with. Remember this is intrapersonal reflection, not a commentary.	Due by end of week – Monday at 11:59pm GST

<i>Week Eight: Area IV — State and Local Governments</i>		
	<i>Details</i>	<i>Due</i>

Contents	<ul style="list-style-type: none"> • State and local government concepts • Format and content of the financial section of the comprehensive annual financial report • Deriving government-wide financial statements and reconciliation requirements • Typical items and specific types of transactions and events: measurement, valuation, calculation and presentation in governmental entity fin 	
Readings	Area IV	
Participation	Participate in class discussion.	Participate at least 4 days a week
Discussion Questions	Respond to weekly discussion questions (2 discussion questions weekly)	Question 1 Due by day 3 (Thursday) Question 2 Due by day 5 (Saturday)
Assignment	Area IV	Due by end of week – Monday at 11:59pm GST
Reflection	At the end of this week write a reflection on what you have learned in the week. You may highlight any concept that really resonates with you or explore concepts that you are struggling with. Remember this is intrapersonal reflection, not a commentary.	Due by end of week – Monday at 11:59pm GST

8. Online Class Policies

A. Netiquette:

You are expected to adhere to the general rules of online etiquette.

- Be polite.
- Do not write anything you would be embarrassed to have printed in the newspaper. Computer messages are not private.
- Keep in mind that any message you write can and may be forwarded to others. Again, be careful what you write.
- Do not forward personal notes or messages to others or a group unless you are certain the content is appropriate and you have asked the author.
- Respond to the whole group, through the conference, only when appropriate. Use email to send a private message to your instructor.
- Be aware how your words may affect others. Since you do not have body language cues, you must

be more careful.

- When using quoted material or someone else's idea, include the citation just as you would in a hardcopy

version.

- Keep messages within a reasonable length. Unless otherwise specified, it is best to limit messages to one screen of text. Reading longer text online can be awkward.
- Reread your message before sending it; edit if necessary.

B. Participation and Discussion Question Grading:

By signing up for this program, you have made a commitment to participate in your course conferences as well as in other online activities. Remember, you are responsible for understanding and adhering to all policies. Please plan to participate regularly. Participation for this course is defined as proactive discussion in discussion questions via discussion topic streams. Discussion streams are defined as comment threads that are initiated by your instructor. This requires you to actively reflect on weekly module and textbook readings and to develop original ideas in your responses. You are expected to demonstrate critical thinking and your understanding of the content in the assigned readings as it relates to the issues identified in the conference discussion. You are expected to make your own contribution in a main topic as well as to respond with value-added comments to the contributions of at least two of your classmates. You must synthesize and analyze information, making appropriate references and citations, using APA format.

You are encouraged to respond to me as well as to other students. You will note in the grading policy that your online conference participation counts significantly toward your final grade.

You will be expected to participate 4 days a week in several different discussions and to contribute at least two substantive discussion messages on each of those 4 days. This is a required part of your grade. Participation consists of notes you send above and beyond graded assignments. This generally means the messages you send as replies to messages from your classmates and me.

Please note that both quantity and quality are important considerations when it comes to participation. For example, a message which says simply, "I agree," does not constitute participation, because it does not add anything of substance to the discussion.

In order to earn full participation points, you must add something of substance to the discussion 4 out of 7 days per week—this would consist of new ideas, your perspectives, pointed follow-up questions, etc. You will find it is much easier to keep up with an Online class when you are logging in and participating regularly.

Only posts in the Main classroom forum will count towards your class participation score.

GRADING of Discussion & Participation:

- i. Discussion question responses will count towards the class participation requirement, but will be evaluated separately.
- ii. The two discussion questions posted weekly in the main forum are the ones that need responses and will be graded.

To ensure ample time for your colleagues to have the opportunity to respond to your discussion posts -
In any given week:

- Discussion Question #1 will be due before the end of day three.
- Discussion Question #2 will be due before the end of day five.

C. Late Assignments:

Late assignments receive a 10% deduction for each day they are late if assignments are not posted by 11:59 p.m. G.S.T. on the day they are due. Assignments more than 4 days late will not be accepted. Technological issues are not considered valid grounds for late assignment submission. Unless an Incomplete grade has been granted, late assignments submitted after the last day of class will not be accepted.

D. Academic Integrity

Students are expected to turn in original work and use appropriate citations as per APA style guidelines. Students not following the University of Guam plagiarism policy will be subject to disciplinary actions as per the University of Guam guidelines.

Each Assignment will require the student to verify the originality of her/his work. When the student submits their assignment they are acknowledging explicit consent of the following statement:

Certificate of Original Work: I certify that the attached paper is my original work. I am familiar with, and acknowledged my responsibilities which are part of, the University of Guam Student Code of Academic Integrity. I affirm that any sections of the paper which has been submitted previously is attributed and cited as such, and that this paper has not been submitted by anyone else. I have identified the sources of all information whether quoted verbatim or paraphrased, all images, and all quotations with citations and reference listings. Along with citations and reference listings, I have used quotation marks to identify quotations of fewer than 40 words and have used block indentation for quotations of 40 or more words. Nothing in this assignment violates copyright, trademark, or other intellectual property laws. I further agree that the submission of my assignment as replied back to this thread is intended to have, and shall have, the same validity as my handwritten signature.

E. Plagiarism

Students are expected to turn in original work and use appropriate citations as per APA style guidelines. Students not following the University of Guam plagiarism policy will be subject to disciplinary actions as per the University of Guam guidelines.

F. Overall Grade Distribution

Attendance and Participation	10%
Discussion Questions	20%
Assignments	20%
Midterm Exam	20%
Final Exam	20%
Reflections	<u>10%</u>
TOTAL:	100%

G. Grading Scale

<i>Points</i>	<i>Grade</i>
93+	A
90-92.99	A-
87-89.99	B+
83-86.99	B
80-82.99	B-
77-79.99	C+
70-76.99	C
60-69.99	D
0-59.99	F

February 24, 2022

TO: Faculty Senate
RE: Technical Review Report for **Log.# 6658 BA 600 Financial Accounting and Reporting (CPA Examination FAR)**

Håfa Adai,

I reviewed your Syllabus and Schedule documents submitted as part of **Log#6658** of your application for **online delivery approval** of course, **Log.#6658 BA 600 Financial Accounting and Reporting**. Your documentation **successfully passed** this Technical Review. I have offered several commendations for this online delivery application, and several revision suggestions for the final documents that will be shared with your students.

My Technical Review checked to see if the Syllabus and Schedule documents provide students with the information they need to be successful in an **online**-delivered class, including:

- Required equipment or hardware (devices and device capacity needed)
- Technical software required for this course (Word processing programs, downloads, subscriptions, or plugins)
- Technical support (links for Moodle tutorials, other software tutorials, moodlehelp, etc.)
- Information for academic resources such as the library, Writing centers, ADA information
- A section explaining the technical skills and habits students will need in order to successfully complete your online-delivered class requirements. This might include:
 - Advice on online study strategies and time management
 - Netiquette – Policies for online communication
 - Policies for recording, screengrabs, and the privacy rights of students, faculty, and guest speakers
- Information about Instructor availability, best forms of contact, and expected response times

Commendations:

- I appreciate how the “Alternative Delivery Methods” on the DE Course Outline form acknowledge the reality of island-wide power outages and individual student internet connectivity interruptions.
- The Sample Syllabus contains a robust discussion of Netiquette and online participation expectations in the “Online Class Policies” section.
- The requirement to respond to Professor-initiated discussions as well as read and reply to classmates’ writing is keeping with online teaching best practices. Biba!
- The Sample schedule is populated with assignments, activities, and opportunities for student reflection and interaction.

Recommendations:

- Include space for the Professor’s email, synchronous office hours, and contact directions in Syllabus. Some of this information was included in the DE Course Outline but should also be included in the syllabus for the students.
 - *Example: Office hours are available both online and face to face. I will be in my UOG Office (EC 117J) Monday, Tuesday, and Wednesday from 9am-11am. You are welcome to stop by; you may also reach me through Moodle chat, video, &/or telephone conference during these office hours and by appointment.*
For general course question, please use the Question Forum (a special forum on the top of our Moodle classroom. I log on to my email and our Moodle classroom Sunday – Friday (Saturdays are my off-line rest days). Expect a longer response time over the weekend.
- Update the contact information for Moodlehelp by removing names and adding the Computer Center helpdesk. (See information below)
 - Moodle Help - Phone: [671-735-2620/21](tel:671-735-2620) / Email: moodlehelp@triton.uog.edu
Monday - Friday: 8AM - 5PM, G.S.T (Sundays & Holidays: Closed)
 - CONTACT 24/7 : Email: helpdesk@triton.uog.edu
Phone: [671-735-2640/30](tel:671-735-2640)
- I recommend adding the reminder for students to use the **triton emails** as well as the **Mozilla Firefox Browser**. All Moodle messages and Moodle announcements are sent to triton emails. If students are not checking, they miss critical updates. Students who access Moodle through the Safari browser may not “see” all the assignments or have full access to materials.
- In the DE Course Outline section, “Skills and background required or expected” the following was included: “Students require computer skills, proficiency with Microsoft Office (PowerPoint, Word, etc.), and a reliable browser.” I recommend including this information in the course Syllabus in a “Required Skills, Materials, and Software” section. Will Adobe Acrobat be needed? Another .pdf file reader? Reliable internet connection and a backup internet access plan?
- Consider updating the Grading breakdown to remove “Attendance” (since this will be a fully asynchronous course) and clarify how “Participation” is different than the “Discussion Question” scoring. If synchronous conferences are a requirement, update.
- Consider clarifying due dates and updates. The Syllabus states, “You will be expected to participate 4 days a week” but the sample schedule only indicates deadlines on Monday, Thursday, and Saturday. Some clarification may be needed.
 - *See Syllabus example below.*

Course Deadlines

This is a Monday/Thursday/Saturday asynchronous course.

*All reading & assignments need to be completed on or before 11:59 PM CHamoru Standard Time, on the day they are due, either a Monday, Thursday, or Saturday

* New assignments and announcements will be posted Monday and Thursday, available after 10:00AM CHST.

- The Sample Syllabus is *missing* the **ADA Accommodation and Disability Services** information. Add before distributing to students.

While not available (or required) as part of the Faculty Senate – Technical Review process at this time, I encourage you to review and develop the **Moodle classroom** and schedule for this course with the following best practices of online teaching and learning.

High-quality, online-delivered classes include:

- An audio or audio-visual Welcome Message (with text-only transcript for ADA accessibility)
- An audio-visual tour of the Moodle classroom showing students how to navigate the course and find important information and resources (include captioning or a text-only transcript for ADA accessibility)
- An activity (quiz, assignment, or discussion) checking for students' understanding of online learning responsibilities and expectations
- An un-graded general forum for course questions as well as non-course related student sharing
- A course divided into learning units or modules with clear expectations, deadlines, grading criteria, and supplemental or remediation opportunities.
- A course design where students have access to the course gradebook
- A course design where students have access to model assignments or examples of quality work
- A course design where students have a variety of opportunities to engage with the course materials, their instructor, and their peers
- Course content that is verified for copyright compliance
- Course content that follows universal design principles and is ADA accessible

Thank you for submitting this work and for helping to create more pathways for student learning at the University of Guam. I encourage you, if you haven't already, to explore the resources available in the Online Teaching Resources – OTR@UOG faculty sharing hub:

<https://moodle.uog.edu/course/view.php?id=3340> Enrollment Key: UOG_OLL_2020

Congratulations on satisfactorily meeting the criteria for this technical review in your Syllabus and Schedule Documents. Please let me know if I can assist you further.

~Andrea Sant, Ph.D.



Director, Online Teaching Resources-OTR@UOG



REQUEST FOR NEW COURSE

1. Title: Regulation (CPA Exam: REG) and Tax planning_____

2. Catalog Number: BA604 (New course may not duplicate active or inactive course number.)

3. Course Type: Addition to the Curriculum
 Special Needs (Workshop, seminar, special topic,...94 series, etc.)

4. Level of Instruction: Undergraduate Graduate (/G) Both

5. Credit Hours: 3.0_____

6. Is this course cross-listed with another department? No_____

 If so, list the cross-listed catalog number (s)? _____

7. What session(s) will the course be offered? Fall Spring Summer All

8. What will be the yearly cycle for this course?

All Years Even Years Odd Years One (1) Term Only

9. First term and year for this course: Term 1 S2021_ Length of Instruction (Weeks): 8 weeks_____

2022 *CE*

10. Prerequisites:

A. Instructor / Advisor consent required? Yes No

B. Prerequisites Catalog #	Prerequisite Course Title
_____	_____
_____	_____
_____	_____

C. Additional Prerequisites: _____

11. CATALOG DESCRIPTION: This course prepares students for the Regulation part of the CPA examination. Students will demonstrate knowledge and proficiency in four broad areas: ethics and professional responsibilities in tax practice, licensing and disciplinary systems, federal tax procedures, and legal duties and responsibilities.
12. DESCRIBE LIBRARY AND INFORMATION TECHNOLOGY RESOURCES AVAILABLE TO SUPPORT COURSE: If insufficient library sources are available, describe alternatives that will be used. Students will have access to articles and databases posted in the learning management system, video lectures outside the classroom (Youtube, etc.), online articles, e-books, etc.
13. SUBSTANTIATE THE COMPELLING NEED FOR THE NEW COURSE
The course is part of the core curriculum for the new Master of Accountancy graduate program.
14. WHAT IS THE ANTICIPATED CLASS SIZE AND DOCUMENT INDICATIONS ON HOW THE NEW COURSE WILL MEET ITS PROJECTED SIZE
Anticipated class size is 10 – 15. The projected size is based on a student survey, current demand, and accounting professionals' need for qualified job applicants.
15. STATE HOW THE NEW COURSE WILL BE COVERED BY EXISTING PROGRAM FACULTY.
This course will be taught by existing adjunct faculty or a visiting accounting professor sponsored by the Guam Endowment Foundation Accounting Visiting Professor program.
16. ADDITIONAL INFORMATION: This course will be delivered fully online (refer to the enclosed Request for Technology Delivered course and outline forms).
17. ATTACH COURSE OUTLINE: Attached.

APPROVAL RECOMMENDED BY:

UNIT	SIGNATURE (use BLUE pen please)	DATE
For Program	<u>Kevin K.W. Ho</u>	2021/04/15
Administrative Chair	<u>Kevin K.W. Ho</u>	2021/04/15
Chair, College AAC/CC	<u>[Signature]</u>	04/16/2021
Dean, of College	<u>[Signature]</u>	04/16/2021
UCRC/GCRC	<u>ShinHwa Lee</u> <small>ShinHwa Lee (Jan 27, 2022 20:39 GMT+10)</small>	10/21/2021
President, Faculty Senate (if substantive)	<u>[Signature]</u> (Endorsement of UCRC/GCRC Recommendation)	3/17/2022

APPROVED:

Anita Zorja Enriquez (Mar 31, 2022 15:20 GMT+10)
 SENIOR VICE PRESIDENT
 ACADEMIC & STUDENT AFFAIRS

Mar 31, 2022
 DATE

Reviewed by: [Signature]
 Dr. Sharleen Santos-Bamba
 Vice Provost, AEGSOLL



NEW COURSE OUTLINE FORM

College: SBPA Course Number: BA604

Course Title: ___ Regulation (CPA Exam: REG) and Tax planning

Credit Hours: 3.0

Date of Final Approval: _____ Semester Offered: Term 1/Spring 2021 2022 *CE*

Course counts as: _____ general education requirement
_____ X _____ part of Master of Accountancy Graduate major program
_____ elective

1. Catalog Description: This course prepares students for the Regulation part of the CPA examination. Students will demonstrate knowledge and proficiency in four broad areas: ethics and professional responsibilities in tax practice, licensing and disciplinary systems, federal tax procedures, and legal duties and responsibilities.
2. Course Content: Ethics and professional responsibilities for tax practice, federal tax procedures, business law, federal taxation of individuals and entities.
3. Rationale for the Course: The course is required for the Master of Accountancy degree. This course prepares students for the accounting profession. Topics taught in this course are tested on the CPA exam.
4. Skills and Background Required or Expected: Students require computer skills, proficiency with Microsoft Office (PowerPoint, Word, etc.), and a reliable browser.
5. Teaching Methodologies and Anticipated class size: The course consists of video lectures, forum discussions, and virtual meetings. Lectures will be designed to cover core concepts and theories. The program's pedagogy is focused on integrating students' practice with the theory learned in the classroom. The integration of theory with practice is meant to enhance critical thinking by questioning taken for granted assumptions, promoting self-reflection, and improving performance and understanding. The anticipated class size is 10 to 15.
6. Learning Objectives for Students:
 - a. Knowledge and understanding of the legal implications of business transactions, particularly as they relate to accounting, auditing and financial reporting.
 - b. Demonstrate an understanding of agency, contracts, debtor-creditor relationships, government regulation of business, and business structure.

- c. Demonstrate an understanding of Federal and widely adopted uniform state laws.
- d. Analyze federal taxation of property transactions.
- e. Analyze federal taxation for individuals and entities.

7. Institutional Graduate Learning Outcomes (IGLO)

IGLO 1 - Demonstrate mastery of critical skills, theories, methodologies, and other content knowledge at a level that will enable them to address fundamental questions in their primary area of study;
 IGLO 3 - Exercise oral and written communication skills sufficient to publish and present work in their field.

8. Program Learning Outcomes

PLO1. Evaluate complex accounting problems in auditing, financial reporting, and taxation using professional judgment and skepticism, analytical tools, and making recommendations for optimal solutions.
 PLO3. Develop methods of communication that most effectively inform both technical and non-technical audiences including oral, written, and graphic.

9. Methods of Evaluation

Assessment for this course is the same as traditional classroom. Methods of assessment are practice exercises and problems, tutorials, assignments, case studies, quality and participation in discussion forums, and research paper(s).

10. Methods for Student Learning Outcomes Assessment:

Asking to solve exercise/tutorial problems on each topic for applications by asking sequential questions.
 Asking the students to explain the steps adopted in the problem and ensures that they understand the problem.
 Asking the students to suggest a solution before giving them the correct answer.

11. Required and Recommended Texts or Study Guides:


Suggested: CPA exam materials. Instructor’s reading list from academic and professional journals, etc.

12. Subsequent Courses:

The Master of Accountancy graduate is cohort-based and includes 5 Terms. This course is scheduled for Term 1 of 5.

13. Additional Course Descriptors, if any: N/A.

The Calendar of Assignments, Assessment Project, a Statement Concerning the “Americans with Disabilities Act” (ADA) Accommodations for Students, Attendance and Grading Policies are to be included in the course syllabus.

<input checked="" type="checkbox"/> Approved <input type="checkbox"/> Disapproved	 <small>Anita Borja Enriquez (Mar 31, 2022 15:20 GMT+10)</small> Senior Vice President, Academic & Student Affairs	Mar 31, 2022 Date
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REQUEST FOR TECHNOLOGY DELIVERED COURSE/ OFF CAMPUS/DE COURSE FORM

1. Course Number: BA-604 Title: Regulation (CPA Exam: REG) and Tax planning
2. Credit Hour(s) : 3.0 Semester to be Offered: Term 1 - cohort based

3. Course Counts As (check all that apply):
[] Part of a Degree Program
[] General Education Requirement
[] Elective
[] Special Needs (Workshop, seminar, special topic...94 series, etc.)

4. Level of Instruction: Undergraduate X Graduate (/G) Both

5. Is this course cross-listed with another department? NO

If so, list the cross-listed catalog number (s)?

6. CATALOG DESCRIPTION (if course is a new course) : This course prepares students for the Regulation part of the CPA examination. Students will demonstrate knowledge and proficiency in four broad areas: ethics and professional responsibilities in tax practice, licensing and disciplinary systems, federal tax procedures, and legal duties and responsibilities.

7. DESCRIBE LIBRARY AND INFORMATION TECHNOLOGY RESOURCES AVAILABLE TO SUPPORT COURSE: If insufficient library sources are available, describe alternatives that will be used.
This course will meet solely online. All materials will be available on the learning management system

8. ADDITIONAL INFORMATION:
N/A

9. ATTACH TECHNOLOGY DELIVERED/OFF CAMPUS/DE COURSE OUTLINE FORM:

APPROVAL RECOMMENDED BY:

Table with 3 columns: UNIT, SIGNATURE (use BLUE pen please), DATE. Rows include For Program, Division Chair, Chair, College AAC/CC, Dean, Technical Review (DESC), UCRC/GCRC, and President, Faculty Senate.

APPROVED:

Anita Borja Enriquez (Mar 31, 2022 15:20 GMT+10)

Mar 31, 2022

SENIOR VICE PRESIDENT ACADEMIC & STUDENT AFFAIRS

DATE

Reviewed by: Dr. Sharleen Santos-Bamba Vice Provost, AEGSOLL



TECHNOLOGY DELIVERED COURSE/
OFF CAMPUS/DE COURSE OUTLINE FORM

Course Number: BA-604 College: SBPA

Course Title: Regulation (CPA Exam: REG) and Tax planning Credit Hours: 3

Date Of Final Approval: _____ Semester Offered: Term 1 - cohort based

Course Counts As is it part of a Degree Program? Yes / No
_____ general education requirement
_____ elective

1. Catalog Description:

This course prepares students for the Regulation part of the CPA examination. Students will demonstrate knowledge and proficiency in four broad areas: ethics and professional responsibilities in tax practice, licensing and disciplinary systems, federal tax procedures, and legal duties and responsibilities.

2. Course Content:

Ethics and professional responsibilities for tax practice, federal tax procedures, business law, federal taxation of individuals and entities.

3. Rationale for the Course:

The course is required for the Master of Accountancy degree. This course prepares students for the accounting profession. Topics taught in this course are tested on the CPA exam. F

4. Skills and background required or expected/ prerequisite course(s):

Prerequisite: Complete Terms 1 and 2 of cohort-based Master of Accountancy program. Students require computer skills, proficiency with Microsoft Office (PowerPoint, Word, etc.), and a reliable browser.

5. Learning Objectives for Students:

- 1. Knowledge and understanding of the legal implications of business transactions, particularly as they relate to accounting, auditing and financial reporting.
- 2. Demonstrate an understanding of agency, contracts, debtor-creditor relationships, government regulation of business, and business structure.
- 3. Demonstrate an understanding of Federal and widely adopted uniform state laws. 4. Analyze federal taxation of property transactions. 5. Analyze federal taxation for individuals and entities.

6. Course Presentation / Delivery Method:

_____ Synchronous X Asynchronous _____ mix

[Synchronous]

_____ **On-Site (location):** _____ **Date(s):** _____
(skip to # 10)

(Off-Site) _____ **single site** _____ **multiple sites**

_____ **via Audio** (Tape/CD/Satellite Radio)
_____ **via MultiMedia** (Video Tape/CD-ROM/DVD/Satellite)
_____ **via Internet** (Text /WEB/Chat Room/Steaming Audio/Video)
_____ **Other:** _____

[Asynchronous]

_____ **via Tape** (Video/Audio/CD/DVD)
_____ **via Program Materials** (Computer Disk/CD-ROM/DVD)
X _____ **via Internet** (Text /WEB/Chat Room/Steaming Audio/Video)
_____ **Other:** _____

7. Alternative Delivery Methods (if/when planned method is not operable):

A reliable Internet connection is required for this course. In the event of a lengthy natural disaster or an unavailable Learning Management System (LMS) , arrangements will be made to continue course content delivery and discussion via email or video conference.

8. Faculty-Student Interaction Plan / Methods

Faculty and student interactions take place mostly asynchronously online. Students may request for one-to-one tutorials or Q&A sessions with the instructor as needed. The instructor will respond to students' emails and other correspondence within 24 hours.

9. Assessment / Evaluation Plan (including verification of participant's materials)

Assessment for this course is the same as traditional classroom. Methods of assessment are practice exercises and problems, tutorials, assignments, practice exams, task-based simulations, etc.

10. Plan for Supplemental Reference , Resources & Materials and Student Access to these Resources
(Library/Media):


Students will have access to articles and databases posted in the learning management system, video lectures outside the classroom (Youtube, etc.), online articles and e-books, etc.

11. Plan for Student Advisement / Counseling Students can reach their instructor via email or discussion forums.

Students receive one-to-one tutorials, These tutorials give students an opportunity to receive individual feedback on their progress and to discuss any problems they may be having with any aspect of the course.

12. Required and recommended texts and/or study guides:

Selective readings and instructor's materials.

<input checked="" type="checkbox"/> Approved _____ Disapproved	 <small>Anita Borja Enriquez (Mar 31, 2022 15:20 GMT+10)</small> Senior Vice President, Academic & Student Affairs	Mar 31, 2022 _____ <small>Date</small>
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Master of Accountancy (MAcc OLL)

BA604 REG: Regulation (CPA Examination) and Tax Planning

Contact Information

Instructor: William Montanez, MSA, CPA
UOG Telephone No. (671) 735-2501

For Technical Assistance

Contact the Telecommunication and Distance Education Operation (TADEO): Mr. Manny Hechanova and/or Mr. Chris Pangelinan

Email Address (24 hours): moodlehelp@uguam.uog.edu

Telephone No. (Monday – Friday: 8AM – 5PM, G.S.T.): (671) 735-2620/21

1. Course Description

This course prepares students for the Regulation part of the CPA examination. Students will demonstrate knowledge and proficiency in four broad areas: ethics and professional responsibilities in tax practice, licensing and disciplinary systems, federal tax procedures, and legal duties and responsibilities.

2. Course Content

Ethics and professional responsibilities for tax practice, federal tax procedures, business law, federal taxation of individuals and entities, agency, contracts, debtor-creditor relationships, government regulation of business, and business structure.

3. Institutional Graduate Learning Outcomes (IGLO)

IGLO 1 - Demonstrate mastery of critical skills, theories, methodologies, and other content knowledge at a level that will enable them to address fundamental questions in their primary area of study;

IGLO 3 - Exercise oral and written communication skills sufficient to publish and present work in their field.

4. Program Learning Outcomes

PLO1. Evaluate complex accounting problems in auditing, financial reporting, and taxation using professional judgment and skepticism, analytical tools, and making recommendations for optimal solutions.

PLO3. Develop methods of communication that most effectively inform both technical and non-technical audiences including oral, written, and graphic.

5. Course Learning Outcomes

Upon completion of this course, the cohort will be able to:

Course Learning Outcome	PLO	IGLO	Evidence
Knowledge and understanding of the legal implications of business transactions, particularly as they relate to accounting, auditing and financial reporting.	1	1	Discussion questions, assignments, and examinations
Demonstrate an understanding of agency, contracts, debtor-creditor relationships, government regulation of business, and business structure.	1	1	Discussion questions, assignments, and examinations
Demonstrate an understanding of Federal and widely adopted uniform state laws.	1	1	Discussion questions, assignments, and examinations
Analyze federal taxation of property transactions.	1, 3	1, 3	Discussion questions, assignments, and examinations
Analyze federal taxation and planning for individuals and entities.	1, 3	1, 3	Discussion questions, assignments, and examinations

6. References and Course Materials

CPA Examination materials for Regulation; and

Instructor's reading list from academic and professional journals to be provided.

7. Weekly Schedule

<i>Week One: Area I – Ethics and Responsibilities in Tax Practice, Tax Procedures, and Legal Duties</i>		
	<i>Details</i>	<i>Due</i>
Contents	<ul style="list-style-type: none"> Ethics and Responsibilities in Tax Practice – Requirements based on Treasury Department Circular 230 and the rules and regulations for tax return preparers Licensing and Disciplinary Systems – Requirements of state boards of accountancy to obtain and maintain the CPA license Federal Tax Procedures – Understanding federal tax processes and procedures, including appropriate disclosures, substantiation, penalties and authoritative hierarchy Legal Duties and Responsibilities – Understanding legal issues that affect the CPA and his or her practice 	
Readings	Area I	
Participation	Participate in class discussion.	Participate at least 4 days a week
Discussion Questions	Respond to weekly discussion questions (2 discussion questions weekly)	Question 1 Due by day 3 (Thursday) Question 2

		Due by day 5 (Saturday)
Assignment	Area I	Due by end of week – Monday at 11:59pm GST
Reflection	At the end of this week write a reflection on what you have learned in the week. You may highlight any concept that really resonates with you or explore concepts that you are struggling with. Remember this is intrapersonal reflection, not a commentary.	Due by end of week – Monday at 11:59pm GST

Week Two: Area II – Business Law: Business Transactions

	<i>Details</i>	<i>Due</i>
Contents	<ul style="list-style-type: none"> Knowledge and understanding of the legal implications of business transactions, particularly as they relate to accounting, auditing and financial reporting. 	
Readings	Business transactions	
Participation	Participate in class discussion.	Participate at least 4 days a week
Discussion Questions	Respond to weekly discussion questions (2 discussion questions weekly)	Question 1 Due by day 3 (Thursday) Question 2 Due by day 5 (Saturday)
Assignment	Business transactions	Due by end of week – Monday at 11:59pm GST
Reflection	At the end of this week write a reflection on what you have learned in the week. You may highlight any concept that really resonates with you or explore concepts that you are struggling with. Remember this is intrapersonal reflection, not a commentary.	Due by end of week – Monday at 11:59pm GST

Week Three: Business Law – Agency, Contracts, Debtor-Creditor Relationships, Government Regulation

	<i>Details</i>	<i>Due</i>
Contents	<ul style="list-style-type: none"> The Uniform Commercial Code under the topics of contracts and debtor-creditor relationships 	

	<ul style="list-style-type: none"> Nontax-related business structure content. Area V of the REG section blueprint covers the tax-related issues of the various business structures 	
Readings	Agency, Contracts, Debtor-Creditor Relationships, Government Regulation	
Participation	Participate in class discussion.	Participate at least 4 days a week
Discussion Questions	Respond to weekly discussion questions (2 discussion questions weekly)	Question 1 Due by day 3 (Thursday) Question 2 Due by day 5 (Saturday)
Assignment	Agency, Contracts, Debtor-Creditor Relationships, Government Regulation	Due by end of week – Monday at 11:59pm GST
Reflection	At the end of this week write a reflection on what you have learned in the week. You may highlight any concept that really resonates with you or explore concepts that you are struggling with. Remember this is intrapersonal reflection, not a commentary.	Due by end of week – Monday at 11:59pm GST

<i>Week Four: Business Law – Federal and Uniform State Laws</i>		
	<i>Details</i>	<i>Due</i>
Contents	<ul style="list-style-type: none"> Federal and widely adopted uniform state laws 	
Readings	Federal and widely adopted uniform state laws	
Participation	Participate in class discussion.	Participate at least 4 days a week
Discussion Questions	Respond to weekly discussion questions (2 discussion questions weekly)	Question 1 Due by day 3 (Thursday) Question 2 Due by day 5 (Saturday)
Assignment	Federal and widely adopted uniform state laws	Due by end of week – Monday at 11:59pm GST
Reflection	At the end of this week write a reflection on what you have learned in the week. You may highlight any concept that really resonates	Due by end of week – Monday at 11:59pm

	with you or explore concepts that you are struggling with. Remember this is intrapersonal reflection, not a commentary.	GST
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<i>Week Five: Area III – Federal Income Taxation of Property Transactions and Gift Taxation</i>		
	<i>Details</i>	<i>Due</i>
Contents	<ul style="list-style-type: none"> Federal income taxation of property transactions Gift taxation 	
Readings	Area III	
Participation	Participate in class discussion.	Participate at least 4 days a week
Discussion Questions	Respond to weekly discussion questions (2 discussion questions weekly)	Question 1 Due by day 3 (Thursday) Question 2 Due by day 5 (Saturday)
Assignment	Area III	Due by end of week – Monday at 11:59pm GST
Reflection	At the end of this week write a reflection on what you have learned in the week. You may highlight any concept that really resonates with you or explore concepts that you are struggling with. Remember this is intrapersonal reflection, not a commentary.	Due by end of week – Monday at 11:59pm GST

<i>Week Six: Area IV – Federal Income Taxation of Individuals including Tax Planning</i>		
	<i>Details</i>	<i>Due</i>
Contents	<ul style="list-style-type: none"> Preparation of federal income taxation of individuals Tax planning for individuals 	
Readings	Area IV	
Participation	Participate in class discussion.	Participate at least 4 days a week
Discussion Questions	Respond to weekly discussion questions (2 discussion questions weekly)	Question 1 Due by day 3 (Thursday) Question 2 Due by day 5 (Saturday)

Reviewed by:
Dr. Sharleen Santos-Bamba
 Vice Provost, AEGSOLL

Assignment	Area IV	Due by end of week – Monday at 11:59pm GST
Reflection	At the end of this week write a reflection on what you have learned in the week. You may highlight any concept that really resonates with you or explore concepts that you are struggling with. Remember this is intrapersonal reflection, not a commentary.	Due by end of week – Monday at 11:59pm GST

<i>Week Seven: Area V – Federal Income Taxation of Sole Proprietorships, Partnerships, and LLCs</i>		
	<i>Details</i>	<i>Due</i>
Contents	<ul style="list-style-type: none"> Federal Income Taxation of Sole Proprietorships, Partnerships, and LLCs 	
Readings	Federal Income Taxation of Sole Proprietorships, Partnerships, and LLCs	
Participation	Participate in class discussion.	Participate at least 4 days a week
Discussion Questions	Respond to weekly discussion questions (2 discussion questions weekly)	Question 1 Due by day 3 (Thursday) Question 2 Due by day 5 (Saturday)
Assignment	Federal Income Taxation of Sole Proprietorships, Partnerships, and LLCs	Due by end of week – Monday at 11:59pm GST
Reflection	At the end of this week write a reflection on what you have learned in the week. You may highlight any concept that really resonates with you or explore concepts that you are struggling with. Remember this is intrapersonal reflection, not a commentary.	Due by end of week – Monday at 11:59pm GST

<i>Week Eight: Area V – C Corporations, S Corporations, Joint Ventures, and Trusts and Exempt-Organizations</i>		
	<i>Details</i>	<i>Due</i>
Contents	<ul style="list-style-type: none"> C Corporations, S Corporations, Joint Ventures, and Trusts and Exempt-Organizations 	
Readings	C Corporations, S Corporations, Joint Ventures, and Trusts and Exempt-Organizations	
Participation	Participate in class discussion.	Participate at least 4

		days a week
Discussion Questions	Respond to weekly discussion questions (2 discussion questions weekly)	Question 1 Due by day 3 (Thursday) Question 2 Due by day 5 (Saturday)
Assignment	C Corporations, S Corporations, Joint Ventures, and Trusts and Exempt-Organizations	Due by end of week – Monday at 11:59pm GST
Reflection	At the end of this week write a reflection on what you have learned in the week. You may highlight any concept that really resonates with you or explore concepts that you are struggling with. Remember this is intrapersonal reflection, not a commentary.	Due by end of week – Monday at 11:59pm GST

8. Online Class Policies

A. Netiquette:

You are expected to adhere to the general rules of online etiquette.

- Be polite.
- Do not write anything you would be embarrassed to have printed in the newspaper. Computer messages are not private.
- Keep in mind that any message you write can and may be forwarded to others. Again, be careful what you write.
- Do not forward personal notes or messages to others or a group unless you are certain the content is appropriate and you have asked the author.
- Respond to the whole group, through the conference, only when appropriate. Use email to send a private message to your instructor.
- Be aware how your words may affect others. Since you do not have body language cues, you must be more careful.
- When using quoted material or someone else's idea, include the citation just as you would in a hardcopy version.
- Keep messages within a reasonable length. Unless otherwise specified, it is best to limit messages to one screen of text. Reading longer text online can be awkward.
- Reread your message before sending it; edit if necessary.

B. Participation and Discussion Question Grading:

By signing up for this program, you have made a commitment to participate in your course conferences as well as in other online activities. Remember, you are responsible for understanding and adhering to all policies. Please plan to participate regularly. Participation for this course is defined as proactive discussion in discussion questions via discussion topic streams. Discussion streams are defined as comment threads that are initiated by your instructor. This requires you to actively reflect on weekly module and textbook readings and to develop original ideas in your responses. You are expected to demonstrate critical thinking and your understanding of the content in the assigned readings as it relates to the issues identified in the conference discussion. You are expected to make your own contribution in a main topic as well as to respond with value-added comments to the contributions of at least two of your classmates. You must synthesize and analyze information, making appropriate references and citations, using APA format.

You are encouraged to respond to me as well as to other students. You will note in the grading policy that your online conference participation counts significantly toward your final grade.

You will be expected to participate 4 days a week in several different discussions and to contribute at least two substantive discussion messages on each of those 4 days. This is a required part of your grade. Participation consists of notes you send above and beyond graded assignments. This generally means the messages you send as replies to messages from your classmates and me.

Please note that both quantity and quality are important considerations when it comes to participation. For example, a message which says simply, "I agree," does not constitute participation, because it does not add anything of substance to the discussion.

In order to earn full participation points, you must add something of substance to the discussion 4 out of 7 days per week—this would consist of new ideas, your perspectives, pointed follow-up questions, etc. You will find it is much easier to keep up with an Online class when you are logging in and participating regularly.

Only posts in the Main classroom forum will count towards your class participation score.

GRADING of Discussion & Participation:

- i. Discussion question responses will count towards the class participation requirement, but will be evaluated separately.
- ii. The two discussion questions posted weekly in the main forum are the ones that need responses and will be graded.

To ensure ample time for your colleagues to have the opportunity to respond to your discussion posts - In any given week:

- Discussion Question #1 will be due before the end of day three.
- Discussion Question #2 will be due before the end of day five.

C. Late Assignments:

Late assignments receive a 10% deduction for each day they are late if assignments are not posted by 11:59 p.m. G.S.T. on the day they are due. Assignments more than 4 days late will not be accepted. Technological issues are not considered valid grounds for late assignment submission. Unless an Incomplete grade has been granted, late assignments submitted after the last day of class will not be accepted.

D. Academic Integrity

Students are expected to turn in original work and use appropriate citations as per APA style guidelines. Students not following the University of Guam plagiarism policy will be subject to disciplinary actions as per the University of Guam guidelines.

Each Assignment will require the student to verify the originality of her/his work. When the student submits their assignment they are acknowledging explicit consent of the following statement:

Certificate of Original Work: I certify that the attached paper is my original work. I am familiar with, and acknowledged my responsibilities which are part of, the University of Guam Student Code of Academic Integrity. I affirm that any sections of the paper which has been submitted previously is attributed and cited as such, and that this paper has not been submitted by anyone else. I have identified the sources of all information whether quoted verbatim or paraphrased, all images, and all quotations with citations and reference listings. Along with citations and reference listings, I have used quotation marks to identify quotations of fewer than 40 words and have used block indentation for quotations of 40 or more words. Nothing in this assignment violates copyright, trademark, or other intellectual property laws. I further agree that the submission of my assignment as replied back to this thread is intended to have, and shall have, the same validity as my handwritten signature.

E. Plagiarism

Students are expected to turn in original work and use appropriate citations as per APA style guidelines. Students not following the University of Guam plagiarism policy will be subject to disciplinary actions as per the University of Guam guidelines.

F. Overall Grade Distribution

Attendance and Participation	10%
Discussion Questions	20%
Assignments	20%
Midterm Exam	20%
Final Exam	20%
Reflections	<u>10%</u>
TOTAL:	100%

G. Grading Scale

<i>Points</i>	<i>Grade</i>
93+	A
90-92.99	A-
87-89.99	B+
83-86.99	B
80-82.99	B-

77-79.99	C+
70-76.99	C
60-69.99	D
0-59.99	F

February 25, 2022

TO: Faculty Senate
RE: Technical Review Report for **Log.# 6658 BA 604 Regulation (CPA Exam: REG) and Tax Planning**

Håfa Adai,

I reviewed your Syllabus and Schedule documents submitted as part of **Log#6658** of your application for **online delivery approval** of course, **Log.#6658 BA 604 Regulation (CPA Exam: REG) and Tax Planning**. Your documentation **successfully passed** this **Technical Review**. I have offered several commendations for this online delivery application, and several revision suggestions for the final documents that will be shared with your students.

My Technical Review checked to see if the Syllabus and Schedule documents provide students with the information they need to be successful in an **online**-delivered class, including:

- Required equipment or hardware (devices and device capacity needed)
- Technical software required for this course (Word processing programs, downloads, subscriptions, or plugins)
- Technical support (links for Moodle tutorials, other software tutorials, moodlehelp, etc.)
- Information for academic resources such as the library, Writing centers, ADA information
- A section explaining the technical skills and habits students will need in order to successfully complete your online-delivered class requirements. This might include:
 - Advice on online study strategies and time management
 - Netiquette – Policies for online communication
 - Policies for recording, screengrabs, and the privacy rights of students, faculty, and guest speakers
- Information about Instructor availability, best forms of contact, and expected response times

Commendations:

- I appreciate how the “Alternative Delivery Methods” on the DE Course Outline form acknowledge the reality of island-wide power outages and individual student internet connectivity interruptions.
- The Sample Syllabus contains a robust discussion of Netiquette and online participation expectations in the “Online Class Policies” section.
- The requirement to respond to Professor-initiated discussions as well as read and reply to classmates’ writing is keeping with online teaching best practices. Biba!
- The Sample schedule is populated with assignments, activities, and opportunities for student reflection and interaction.

Recommendations:

- Include space for the Professor’s email, synchronous office hours, and contact directions in Syllabus. Some of this information was included in the DE Course Outline but should also be included in the syllabus for the students.
 - **Example:** *Office hours are available both online and face to face. I will be in my UOG Office (EC 117J) Monday, Tuesday, and Wednesday from 9am-11am. You are welcome to stop by; you may also reach me through Moodle chat, video, &/or telephone conference during these office hours and by appointment.*
For general course question, please use the Question Forum (a special forum on the top of our Moodle classroom. I log on to my email and our Moodle classroom Sunday – Friday (Saturdays are my off-line rest days). Expect a longer response time over the weekend.
- Update the contact information for Moodlehelp by removing names and adding the Computer Center helpdesk. (See information below)
 - Moodle Help - Phone: [671-735-2620/21](tel:671-735-2620/21) / Email: moodlehelp@triton.uog.edu
Monday - Friday: 8AM - 5PM, G.S.T (Sundays & Holidays: Closed)
 - CONTACT 24/7 : Email: helpdesk@triton.uog.edu
Phone: [671-735-2640/30](tel:671-735-2640/30)
- I recommend adding the reminder for students to use the **triton emails** as well as **the Mozilla Firefox Browser**. All Moodle messages and Moodle announcements are sent to triton emails. If students are not checking, they miss critical updates. Students who access Moodle through the Safari browser may not “see” all the assignments or have full access to materials.
- In the DE Course Outline section, “Skills and background required or expected” the following was included: “Students require computer skills, proficiency with Microsoft Office (PowerPoint, Word, etc.), and a reliable browser.” I recommend including this information in the course Syllabus in a “Required Skills, Materials, and Software” section. Will Adobe Acrobat be needed? Another .pdf file reader? Reliable internet connection and a backup internet access plan?
- Consider updating the Grading breakdown to remove “Attendance” (since this will be a fully asynchronous course) and clarify how “Participation” is different than the “Discussion Question” scoring. If synchronous conferences are a requirement, update.
- Consider clarifying due dates and updates. The Syllabus states, “You will be expected to participate 4 days a week” but the sample schedule only indicates deadlines on Monday, Thursday, and Saturday. Some clarification may be needed.

Example Course Deadlines

This is a Monday/Thursday/Saturday asynchronous course.

*All reading & assignments need to be completed on or before 11:59 PM CHamoru Standard Time, on the day they are due, either a Monday, Thursday, or Saturday

* New assignments and announcements will be posted Monday and Thursday, available after 10:00AM CHST.

- The Sample Syllabus is *missing* the **ADA Accommodation and Disability Services** information. Add before distributing to students.

While not available (or required) as part of the Faculty Senate – Technical Review process at this time, I encourage you to review and develop the **Moodle classroom** and schedule for this course with the following best practices of online teaching and learning.

High-quality, online-delivered classes include:


- An audio or audio-visual Welcome Message (with text-only transcript for ADA accessibility)
- An audio-visual tour of the Moodle classroom showing students how to navigate the course and find important information and resources (include captioning or a text-only transcript for ADA accessibility)
- An activity (quiz, assignment, or discussion) checking for students' understanding of online learning responsibilities and expectations
- An un-graded general forum for course questions as well as non-course related student sharing
- A course divided into learning units or modules with clear expectations, deadlines, grading criteria, and supplemental or remediation opportunities.
- A course design where students have access to the course gradebook
- A course design where students have access to model assignments or examples of quality work
- A course design where students have a variety of opportunities to engage with the course materials, their instructor, and their peers
- Course content that is verified for copyright compliance
- Course content that follows universal design principles and is ADA accessible

Thank you for submitting this work and for helping to create more pathways for student learning at the University of Guam. I encourage you, if you haven't already, to explore the resources available in the Online Teaching Resources – OTR@UOG faculty sharing hub:

<https://moodle.uog.edu/course/view.php?id=3340> Enrollment Key: UOG_OLL_2020

Congratulations on satisfactorily meeting the criteria for this technical review in your Syllabus and Schedule Documents. Please let me know if I can assist you further.

~Andrea Sant, Ph.D.



Director, Online Teaching Resources-OTR@UOG



REQUEST FOR NEW COURSE

1. Title: Business Environment and Concepts (CPA Exam: BEC)_____
2. Catalog Number: BA605 (New course may not duplicate active or inactive course number.)
3. Course Type: Addition to the Curriculum
 Special Needs (Workshop, seminar, special topic,...94 series, etc.)
4. Level of Instruction: Undergraduate Graduate (/G) Both
5. Credit Hours: 3.0_____
6. Is this course cross-listed with another department? No_____
- If so, list the cross-listed catalog number (s)? _____
7. What session(s) will the course be offered? Fall Spring Summer All
8. What will be the yearly cycle for this course?

 All Years Even Years Odd Years One (1) Term Only
9. First term and year for this course: Term 3 Sum2021__Length of Instruction (Weeks): 8 weeks_____
10. Prerequisites: 2022 *JE*
 - A. Instructor / Advisor consent required? Yes No
 - B. Prerequisites Catalog # Prerequisite Course Title

 - _____
 - _____
 - C. Additional Prerequisites: _____

11. CATALOG DESCRIPTION: This course prepares students for the Business Environment and Concepts part of the CPA examination. Students will demonstrate knowledge and proficiency in four broad areas: corporate governance, economic concepts and analysis, financial management, information technology and operations management.
12. DESCRIBE LIBRARY AND INFORMATION TECHNOLOGY RESOURCES AVAILABLE TO SUPPORT COURSE: If insufficient library sources are available, describe alternatives that will be used. Students will have access to articles and databases posted in the learning management system, video lectures outside the classroom (Youtube, etc.), online articles, e-books, etc.
13. SUBSTANTIATE THE COMPELLING NEED FOR THE NEW COURSE
The course is part of the core curriculum for the new Master of Accountancy graduate program.
14. WHAT IS THE ANTICIPATED CLASS SIZE AND DOCUMENT INDICATIONS ON HOW THE NEW COURSE WILL MEET ITS PROJECTED SIZE
Anticipated class size is 10 – 15. The projected size is based on a student survey, current demand, and accounting professionals' need for qualified job applicants.
15. STATE HOW THE NEW COURSE WILL BE COVERED BY EXISTING PROGRAM FACULTY.
This course will be taught by existing adjunct faculty or a visiting accounting professor sponsored by the Guam Endowment Foundation Accounting Visiting Professor program.
16. ADDITIONAL INFORMATION: This course will be delivered fully online (refer to the enclosed Request for Technology Delivered course and outline forms).
17. ATTACH COURSE OUTLINE: Attached.

APPROVAL RECOMMENDED BY:

UNIT	SIGNATURE (use BLUE pen please)	DATE
For Program	<u>Kevin K.W. Ho</u>	2021/04/15
Administrative Chair	<u>Kevin K.W. Ho</u>	2021/04/15
Chair, College AAC/CC	<u>[Signature]</u>	04/16/2021
Dean, of College	<u>[Signature]</u>	04/16/2021
UCRC/GCRC	<u>Shinhwa Lee</u> <small>Shinhwa Lee (Jan 27, 2022 20:40 GMT+10)</small>	10/21/2021
President, Faculty Senate (if substantive)	<u>[Signature]</u> (Endorsement of UCRC/GCRC Recommendation)	3/17/2022

APPROVED:

Anita Borja Enriquez (Mar 31, 2022 15:19 GMT+10)
 SENIOR VICE PRESIDENT
 ACADEMIC & STUDENT AFFAIRS

Mar 31, 2022
 DATE

Reviewed by: [Signature]
 Dr. Sharleen Santos-Bamba
 Vice Provost, AEGSOLL



NEW COURSE OUTLINE FORM

College: SBPA Course Number: BA605

Course Title: Business Environment and Concepts (CPA Exam: BEC)

Credit Hours: 3.0

Date of Final Approval: _____ Semester Offered: Term 3/Sum2021 2022 *CE*

Course counts as: _____ general education requirement
 _____ X _____ part of Master of Accountancy Graduate major program
 _____ elective

1. Catalog Description: This course prepares students for the Business Environment and Concepts part of the CPA examination. Students will demonstrate knowledge and proficiency in four broad areas: corporate governance, economic concepts and analysis, financial management, information technology and operations management.
2. Course Content: Content areas are corporate governance, economic concepts and analysis, financial management, information technology and operations management.
3. Rationale for the Course: The course is required for the Master of Accountancy degree. This course prepares students for the accounting profession. Topics taught in this course are tested on the CPA exam.
4. Skills and Background Required or Expected: Prerequisite: Completion of Term 2. Students require computer skills, proficiency with Microsoft Office (PowerPoint, Word, etc.), and a reliable browser.
5. Teaching Methodologies and Anticipated class size: The course consists of video lectures, forum discussions, and virtual meetings. Lectures will be designed to cover core concepts and theories. The program's pedagogy is focused on integrating students' practice with the theory learned in the classroom. The integration of theory with practice is meant to enhance critical thinking by questioning taken for granted assumptions, promoting self-reflection, and improving performance and understanding. The anticipated class size is 10 to 15.
6. Learning Objectives for Students:
 - a. Demonstrate knowledge of economic concepts and analysis.
 - b. Determine market influences on the business environment, such as globalization.
 - c. Understand financial risks and the methods for mitigating the impact of these risks.
 - d. Assess the factors influencing a company's capital structure.

- e. Apply cost accounting concepts and use of variance analysis.
- f. Utilize budgeting and forecasting techniques to monitor progress and enhance accountability.
- g. Demonstrate an understanding of business operations and use of quality control initiatives and performance measures to improve operations.

7. Institutional Graduate Learning Outcomes (IGLO)

IGLO 1 - Demonstrate mastery of critical skills, theories, methodologies, and other content knowledge at a level that will enable them to address fundamental questions in their primary area of study;

IGLO 3 - Exercise oral and written communication skills sufficient to publish and present work in their field.

8. Program Learning Outcomes

PLO2. Analyze global, regional, and local accounting issues and environmental factors (i.e., economic, information technology, industry, legal and regulatory, etc.), identifying causes of concern, and provide evidence to support inferences.

PLO3. Develop methods of communication that most effectively inform both technical and non-technical audiences including oral, written, and graphic.

9. Methods of Evaluation

Assessment for this course is the same as traditional classroom. Methods of assessment are practice exercises and problems, tutorials, assignments, case studies, quality and participation in discussion forums, and research paper(s).

10. Methods for Student Learning Outcomes Assessment:

Asking to solve exercise/tutorial problems on each topic for applications by asking sequential questions.

Asking the students to explain the steps adopted in the problem and ensures that they understand the problem.

Asking the students to suggest a solution before giving them the correct answer.

11. Required and Recommended Texts or Study Guides:

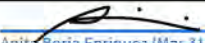
Suggested: CPA exam materials. Instructor’s reading list from academic and professional journals, etc.

12. Subsequent Courses:

The Master of Accountancy graduate is cohort-based and includes 5 Terms. This course is scheduled for Term 3 of 5.

13. Additional Course Descriptors, if any: N/A.

The Calendar of Assignments, Assessment Project, a Statement Concerning the “Americans with Disabilities Act” (ADA) Accommodations for Students, Attendance and Grading Policies are to be included in the course syllabus.

<input checked="" type="checkbox"/> Approved <input type="checkbox"/> Disapproved	 <small>Anita Borja Enriquez (Mar 31, 2022 15:19 GMT+10)</small> Senior Vice President, Academic & Student Affairs	Mar 31, 2022 <hr style="border: 0; border-top: 1px solid black;"/> Date
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REQUEST FOR TECHNOLOGY DELIVERED COURSE/ OFF CAMPUS/DE COURSE FORM

- 1. Course Number: BA-605 Title: Business Environment and Concepts (CPA Exam: BEC)
2. Credit Hour(s) : 3.0 Semester to be Offered: Term 3 - cohort based
3. Course Counts As (check all that apply):
4. Level of Instruction: Undergraduate X Graduate (/G) Both
5. Is this course cross-listed with another department? NO

If so, list the cross-listed catalog number (s)?

6. CATALOG DESCRIPTION (if course is a new course) : This course prepares students for the Business Environment and Concepts part of the CPA examination. Students will demonstrate knowledge and proficiency in four broad areas: corporate governance, economic concepts and analysis, financial management, information technology and operations management.

7. DESCRIBE LIBRARY AND INFORMATION TECHNOLOGY RESOURCES AVAILABLE TO SUPPORT COURSE: If insufficient library sources are available, describe alternatives that will be used. This course will meet solely online. All materials will be available on the learning management system

8. ADDITIONAL INFORMATION: N/A

9. ATTACH TECHNOLOGY DELIVERED/OFF CAMPUS/DE COURSE OUTLINE FORM:

APPROVAL RECOMMENDED BY:

Table with 3 columns: UNIT, SIGNATURE (use BLUE pen please), DATE. Rows include For Program, Division Chair, Chair, College AAC/CC, Dean, Technical Review (DESC), UCRC/GCRC, and President, Faculty Senate.

APPROVED:

Anita Borja Enriquez (Mar 31, 2022 15:19 GMT+10)

SENIOR VICE PRESIDENT ACADEMIC & STUDENT AFFAIRS

Mar 31, 2022

DATE

Reviewed by: Dr. Sharleen Santos-Bamba Vice Provost, AEGSOLL



**TECHNOLOGY DELIVERED COURSE/
OFF CAMPUS/DE COURSE OUTLINE FORM**

Course Number: BA-605 College: SBPA

Course Title: Business Environment and Concepts (CPA Exam: BEC) Credit Hours: 3

Date Of Final Approval: _____ Semester Offered: Term 3 - cohort based

Course Counts As _____ is it part of a Degree Program? Yes / No
_____ general education requirement
_____ elective

1. Catalog Description:

This course prepares students for the Business Environment and Concepts part of the CPA examination. Students will demonstrate knowledge and proficiency in four broad areas: corporate governance, economic concepts and analysis, financial management, information technology and operations management.

2. Course Content:

Content areas are corporate governance, economic concepts and analysis, financial management, information technology and operations management.

3. Rationale for the Course:

The course is required for the Master of Accountancy degree. This course prepares students for the accounting profession. Topics taught in this course are tested on the CPA exam. F

4. Skills and background required or expected/ prerequisite course(s):

Prerequisite: Complete Term 3 of cohort-based Master of Accountancy program. Students require computer skills, proficiency with Microsoft Office (PowerPoint, Word, etc.), and a reliable browser.

5. Learning Objectives for Students:

1. Demonstrate knowledge of economic concepts and analysis. 2. Determine market influences on the business environment, such as globalization. 3. Understand financial risks and the methods for mitigating the impact of these risks. 4. Assess the factors influencing a company's capital structure. 5. Apply cost accounting concepts and use of variance analysis. 6. Utilize budgeting and forecasting techniques to monitor progress and enhance accountability. 7. Demonstrate an understanding of business operations and use of quality control initiatives and performance measures to improve operations.

6. Course Presentation / Delivery Method:

_____ Synchronous X Asynchronous _____ mix

[Synchronous]

_____ **On-Site (location):** _____ **Date(s):** _____
(skip to # 10)

(Off-Site) _____ **single site** _____ **multiple sites**

_____ **via Audio** (Tape/CD/Satellite Radio)
_____ **via MultiMedia** (Video Tape/CD-ROM/DVD/Satellite)
_____ **via Internet** (Text /WEB/Chat Room/Steaming Audio/Video)
_____ **Other:** _____

[Asynchronous]

_____ **via Tape** (Video/Audio/CD/DVD)
_____ **via Program Materials** (Computer Disk/CD-ROM/DVD)
X _____ **via Internet** (Text /WEB/Chat Room/Steaming Audio/Video)
_____ **Other:** _____

7. Alternative Delivery Methods (if/when planned method is not operable):

A reliable Internet connection is required for this course. In the event of a lengthy natural disaster or an unavailable Learning Management System (LMS) , arrangements will be made to continue course content delivery and discussion via email or video conference.

8. Faculty-Student Interaction Plan / Methods

Faculty and student interactions take place mostly asynchronously online. Students may request for one-to-one tutorials or Q&A sessions with the instructor as needed. The instructor will respond to students' emails and other correspondence within 24 hours.

9. Assessment / Evaluation Plan (including verification of participant's materials)

Assessment for this course is the same as traditional classroom. Methods of assessment are practice exercises and problems, tutorials, assignments, practice exams, task-based simulations, etc.

10. Plan for Supplemental Reference , Resources & Materials and Student Access to these Resources
(Library/Media):


Students will have access to articles and databases posted in the learning management system, video lectures outside the classroom (Youtube, etc.), online articles and e-books, etc.

11. Plan for Student Advisement / Counseling Students can reach their instructor via email or discussion forums.

Students receive one-to-one tutorials, These tutorials give students an opportunity to receive individual feedback on their progress and to discuss any problems they may be having with any aspect of the course.

12. Required and recommended texts and/or study guides:

Selective readings and instructor's materials.

<input checked="" type="checkbox"/> Approved _____ Disapproved	 <small>Arida Boris Enriquez Mar 31, 2022 15:19 GMT+10</small> Senior Vice President, Academic & Student Affairs	Mar 31, 2022 Date
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Master of Accountancy (MAcc OLL)

BA605 Business Environment and Concepts (CPA Examination BEC)

Contact Information

Instructor: Benita Atalig Manglona, MT, CPA, CGFM
UOG Telephone No. (671) 735-2501

For Technical Assistance

Contact the Telecommunication and Distance Education Operation (TADEO): Mr. Manny Hechanova and/or Mr. Chris Pangelinan

Email Address (24 hours): moodlehelp@uguam.uog.edu

Telephone No. (Monday – Friday: 8AM – 5PM, G.S.T.): (671) 735-2620/21

1. Course Description

This course prepares students for the Business Environment and Concepts part of the CPA examination. Students will demonstrate knowledge and proficiency in four broad areas: corporate governance, economic concepts and analysis, financial management, information technology and operations management.

2. Course Content

Content areas are corporate governance, economic concepts and analysis, financial management, information technology and operations management.

3. Institutional Graduate Learning Outcomes (IGLO)

IGLO 1 - Demonstrate mastery of critical skills, theories, methodologies, and other content knowledge at a level that will enable them to address fundamental questions in their primary area of study; and

IGLO 3 - Exercise oral and written communication skills sufficient to publish and present work in their field.

4. Program Learning Outcomes

PLO2. Analyze global, regional, and local accounting issues and environmental factors (i.e., economic, information technology, industry, legal and regulatory, etc.), identifying causes of concern, and provide evidence to support inferences.

PLO3. Develop methods of communication that most effectively inform both technical and non-technical audiences including oral, written, and graphic.

5. Course Learning Outcomes

Upon completion of this course, the cohort will be able to:

Course Learning Outcome	PLO	IGLO	Evidence
Demonstrate knowledge of economic concepts and analysis.	2	2	Discussion questions, assignments, and examinations
Determine market influences on the business environment, such as globalization.	2	2	Discussion questions, assignments, and examinations
Understand financial risks and the methods for mitigating the impact of these risks.	2, 3	2, 3	Discussion questions, assignments, and examinations
Assess the factors influencing a company's capital structure.	2	2	Discussion questions, assignments, and examinations
Apply cost accounting concepts and use of variance analysis.	2	2	Discussion questions, assignments, and examinations
Utilize budgeting and forecasting techniques to monitor progress and enhance accountability.	2, 3	2, 3	Discussion questions, assignments, and examinations
Demonstrate an understanding of business operations and use of quality control initiatives and performance measures to improve operations.	2, 3	2, 3	Discussion questions, assignments, and examinations

6. References and Course Materials

CPA Examination materials for Business Environment and Concepts; and

Instructor's reading list from academic and professional journals to be provided.

7. Weekly Schedule

<i>Week One: Area I – Enterprise Risk Management, Internal Controls and Business Processes</i>		
	<i>Details</i>	<i>Due</i>
Contents	<ul style="list-style-type: none"> Recalling concepts from and applying enterprise risk management Recalling concepts from and applying internal controls Recalling and applying key corporate governance provisions of the Sarbanes-Oxley Act of 2002 	
Readings	Area I	
Participation	Participate in class discussion.	Participate at least 4 days a week
Discussion Questions	Respond to weekly discussion questions (2 discussion questions weekly)	Question 1 Due by day 3 (Thursday) Question 2 Due by day 5 (Saturday)

Assignment	Area I	Due by end of week – Monday at 11:59pm GST
Reflection	At the end of this week write a reflection on what you have learned in the week. You may highlight any concept that really resonates with you or explore concepts that you are struggling with. Remember this is intrapersonal reflection, not a commentary.	Due by end of week – Monday at 11:59pm GST

Week Two: Area I – Enterprise Risk Management, Internal Controls and Business Processes (Continued)

	<i>Details</i>	<i>Due</i>
Contents	<ul style="list-style-type: none"> • Describing the types and purposes of accounting and financial reporting information systems and related tools and software • Identifying aspects of an entity’s manual and automated business processes and controls • Analyzing the flow of transactions to identify the risks in key business processes 	
Readings	Area I	
Participation	Participate in class discussion.	Participate at least 4 days a week
Discussion Questions	Respond to weekly discussion questions (2 discussion questions weekly)	Question 1 Due by day 3 (Thursday) Question 2 Due by day 5 (Saturday)
Assignment	Area I	Due by end of week – Monday at 11:59pm GST
Reflection	At the end of this week write a reflection on what you have learned in the week. You may highlight any concept that really resonates with you or explore concepts that you are struggling with. Remember this is intrapersonal reflection, not a commentary.	Due by end of week – Monday at 11:59pm GST

Week Three: Area II – Economics

	<i>Details</i>	<i>Due</i>
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Contents	<ul style="list-style-type: none"> Understanding business cycles and economic indicators and explaining the impact of government intervention in a market Quantifying the effect of changes in economic conditions on an entity's product 	
Readings	Area II	
Participation	Participate in class discussion.	Participate at least 4 days a week
Discussion Questions	Respond to weekly discussion questions (2 discussion questions weekly)	Question 1 Due by day 3 (Thursday) Question 2 Due by day 5 (Saturday)
Assignment	Area II	Due by end of week – Monday at 11:59pm GST
Reflection	At the end of this week write a reflection on what you have learned in the week. You may highlight any concept that really resonates with you or explore concepts that you are struggling with. Remember this is intrapersonal reflection, not a commentary.	Due by end of week – Monday at 11:59pm GST

<i>Week Four: Area II – Economics (Continued)</i>		
	<i>Details</i>	<i>Due</i>
Contents	<ul style="list-style-type: none"> Determining the business reasons for, and the underlying economic substance of, transactions and their accounting implications Measuring financial risks to a business and the effect of implementing mitigating strategies 	
Readings	Area II	
Participation	Participate in class discussion.	Participate at least 4 days a week
Discussion Questions	Respond to weekly discussion questions (2 discussion questions weekly)	Question 1 Due by day 3 (Thursday) Question 2 Due by day 5 (Saturday)
Assignment	Area II	Due by end of week – Monday at 11:59pm

		GST
Reflection	At the end of this week write a reflection on what you have learned in the week. You may highlight any concept that really resonates with you or explore concepts that you are struggling with. Remember this is intrapersonal reflection, not a commentary.	Due by end of week – Monday at 11:59pm GST

<i>Week Five: Area III – Financial Management</i>		
	<i>Details</i>	<i>Due</i>
Contents	<ul style="list-style-type: none"> Assessing the factors influencing a company’s capital structure, such as risk, leverage, cost of capital, growth rate, profitability, asset structure and loan covenants Calculating metrics associated with the components of working capital, such as current ratio, quick ratio, cash conversion cycle and turnover ratios to determine the impact of business decisions on working capital Understanding commonly used financial valuation and decision models and applying that knowledge to assess assumptions, calculate the value of assets and compare investment alternatives 	
Readings	Area III	
Participation	Participate in class discussion.	Participate at least 4 days a week
Discussion Questions	Respond to weekly discussion questions (2 discussion questions weekly)	Question 1 Due by day 3 (Thursday) Question 2 Due by day 5 (Saturday)
Assignment	Area III	Due by end of week – Monday at 11:59pm GST
Reflection	At the end of this week write a reflection on what you have learned in the week. You may highlight any concept that really resonates with you or explore concepts that you are struggling with. Remember this is intrapersonal reflection, not a commentary.	Due by end of week – Monday at 11:59pm GST

Week Six: Area IV – Information Technology (IT)

	<i>Details</i>	<i>Due</i>
Contents	<ul style="list-style-type: none"> Understanding the role of IT and systems in supporting an entity's overall vision, strategy and business objectives Identifying IT-related risks associated with an entity's systems and processes, such as change management and information security, including cyber risks and risks introduced by relationships with third parties 	
Readings	Area IV	
Participation	Participate in class discussion.	Participate at least 4 days a week
Discussion Questions	Respond to weekly discussion questions (2 discussion questions weekly)	Question 1 Due by day 3 (Thursday) Question 2 Due by day 5 (Saturday)
Assignment	Area IV	Due by end of week – Monday at 11:59pm GST
Reflection	At the end of this week write a reflection on what you have learned in the week. You may highlight any concept that really resonates with you or explore concepts that you are struggling with. Remember this is intrapersonal reflection, not a commentary.	Due by end of week – Monday at 11:59pm GST

<i>Week Seven: Area IV – Information Technology (IT) (Continued)</i>		
	<i>Details</i>	<i>Due</i>
Contents	<ul style="list-style-type: none"> Identifying application and IT general control activities, whether manual, IT dependent or automated, that are responsive to IT-related risks, such as access and authorization controls and business resiliency plans Obtaining and transforming data to prepare it for data analytics to support business decisions 	
Readings	Area IV	
Participation	Participate in class discussion.	Participate at least 4 days a week
Discussion Questions	Respond to weekly discussion questions (2 discussion questions weekly)	Question 1 Due by day 3 (Thursday) Question 2 Due by day

		5 (Saturday)
Assignment	Area IV	Due by end of week – Monday at 11:59pm GST
Reflection	At the end of this week write a reflection on what you have learned in the week. You may highlight any concept that really resonates with you or explore concepts that you are struggling with. Remember this is intrapersonal reflection, not a commentary.	Due by end of week – Monday at 11:59pm GST

<i>Week Eight: Area V – Operations Management</i>		
	<i>Details</i>	<i>Due</i>
Contents	<ul style="list-style-type: none"> • Understanding business operations and use of quality control initiatives and performance measures to improve operations • Application of cost accounting concepts and use of variance analysis techniques • Utilizing budgeting and forecasting techniques to monitor progress and enhance accountability 	
Readings	Area V	
Participation	Participate in class discussion.	Participate at least 4 days a week
Discussion Questions	Respond to weekly discussion questions (2 discussion questions weekly)	Question 1 Due by day 3 (Thursday) Question 2 Due by day 5 (Saturday)
Assignment	Area V	Due by end of week – Monday at 11:59pm GST
Reflection	At the end of this week write a reflection on what you have learned in the week. You may highlight any concept that really resonates with you or explore concepts that you are struggling with. Remember this is intrapersonal reflection, not a commentary.	Due by end of week – Monday at 11:59pm GST

8. Online Class Policies

A. Netiquette:

You are expected to adhere to the general rules of online etiquette.

- Be polite.
- Do not write anything you would be embarrassed to have printed in the newspaper. Computer messages are not private.
- Keep in mind that any message you write can and may be forwarded to others. Again, be careful what you write.
- Do not forward personal notes or messages to others or a group unless you are certain the content is appropriate and you have asked the author.
- Respond to the whole group, through the conference, only when appropriate. Use email to send a private message to your instructor.
- Be aware how your words may affect others. Since you do not have body language cues, you must be more careful.
- When using quoted material or someone else's idea, include the citation just as you would in a hardcopy version.
- Keep messages within a reasonable length. Unless otherwise specified, it is best to limit messages to one screen of text. Reading longer text online can be awkward.
- Reread your message before sending it; edit if necessary.

B. Participation and Discussion Question Grading:

By signing up for this program, you have made a commitment to participate in your course conferences as well as in other online activities. Remember, you are responsible for understanding and adhering to all policies. Please plan to participate regularly. Participation for this course is defined as proactive discussion in discussion questions via discussion topic streams. Discussion streams are defined as comment threads that are initiated by your instructor. This requires you to actively reflect on weekly module and textbook readings and to develop original ideas in your responses. You are expected to demonstrate critical thinking and your understanding of the content in the assigned readings as it relates to the issues identified in the conference discussion. You are expected to make your own contribution in a main topic as well as to respond with value-added comments to the contributions of at least two of your classmates. You must synthesize and analyze information, making appropriate references and citations, using APA format.

You are encouraged to respond to me as well as to other students. You will note in the grading policy that your online conference participation counts significantly toward your final grade.

You will be expected to participate 4 days a week in several different discussions and to contribute at least two substantive discussion messages on each of those 4 days. This is a required part of your grade. Participation consists of notes you send above and beyond graded assignments. This generally means the messages you send as replies to messages from your classmates and me.

Please note that both quantity and quality are important considerations when it comes to participation. For example, a message which says simply, "I agree," does not constitute participation, because it does not add anything of substance to the discussion.

In order to earn full participation points, you must add something of substance to the discussion 4 out of 7 days per week—this would consist of new ideas, your perspectives, pointed follow-up questions, etc. You will find it is much easier to keep up with an Online class when you are logging in and participating regularly.

Only posts in the Main classroom forum will count towards your class participation score.

GRADING of Discussion & Participation:

- i. Discussion question responses will count towards the class participation requirement, but will be evaluated separately.
- ii. The two discussion questions posted weekly in the main forum are the ones that need responses and will be graded.

To ensure ample time for your colleagues to have the opportunity to respond to your discussion posts - In any given week:

- Discussion Question #1 will be due before the end of day three.
- Discussion Question #2 will be due before the end of day five.

C. Late Assignments:

Late assignments receive a 10% deduction for each day they are late if assignments are not posted by 11:59 p.m. G.S.T. on the day they are due. Assignments more than 4 days late will not be accepted. Technological issues are not considered valid grounds for late assignment submission. Unless an Incomplete grade has been granted, late assignments submitted after the last day of class will not be accepted.

D. Academic Integrity

Students are expected to turn in original work and use appropriate citations as per APA style guidelines. Students not following the University of Guam plagiarism policy will be subject to disciplinary actions as per the University of Guam guidelines.

Each Assignment will require the student to verify the originality of her/his work. When the student submits their assignment they are acknowledging explicit consent of the following statement:

Certificate of Original Work: I certify that the attached paper is my original work. I am familiar with, and acknowledged my responsibilities which are part of, the University of Guam Student Code of Academic Integrity. I affirm that any sections of the paper which has been submitted previously is attributed and cited as such, and that this paper has not been submitted by anyone else. I have identified the sources of all information whether quoted verbatim or paraphrased, all images, and all quotations with citations and reference listings. Along with citations and reference listings, I have used quotation marks to identify quotations of fewer than 40 words and have used block indentation for quotations of 40 or more words. Nothing in this assignment violates copyright, trademark, or other intellectual property laws. I further agree that the submission of my assignment as replied back to this thread is intended to have, and shall have, the same validity as my handwritten signature.

E. Plagiarism

Students are expected to turn in original work and use appropriate citations as per APA style guidelines. Students not following the University of Guam plagiarism policy will be subject to disciplinary actions as per the University of Guam guidelines.

F. Overall Grade Distribution

Attendance and Participation	10%
Discussion Questions	20%
Assignments	20%
Midterm Exam	20%
Final Exam	20%
Reflections	<u>10%</u>
TOTAL:	100%

G. Grading Scale

<i>Points</i>	<i>Grade</i>
93+	A
90-92.99	A-
87-89.99	B+
83-86.99	B
80-82.99	B-
77-79.99	C+
70-76.99	C
60-69.99	D
0-59.99	F

February 25, 2022

TO: Faculty Senate
RE: Technical Review Report for **Log.# 6658 BA 605 Business Environment and Concepts (CPA Exam: BEC)**

Håfa Adai,

I reviewed your Syllabus and Schedule documents submitted as part of **Log#6658** of your application for **online delivery approval** of course, **Log.#6658 BA 605 Business Environment and Concepts (CPA Exam: BEC)**. Your documentation **successfully passed** this **Technical Review**. I have offered several commendations for this online delivery application, and several revision suggestions for the final documents that will be shared with your students.

My Technical Review checked to see if the Syllabus and Schedule documents provide students with the information they need to be successful in an **online**-delivered class, including:

- Required equipment or hardware (devices and device capacity needed)
- Technical software required for this course (Word processing programs, downloads, subscriptions, or plugins)
- Technical support (links for Moodle tutorials, other software tutorials, moodlehelp, etc.)
- Information for academic resources such as the library, Writing centers, ADA information
- A section explaining the technical skills and habits students will need in order to successfully complete your online-delivered class requirements. This might include:
 - Advice on online study strategies and time management
 - Netiquette – Policies for online communication
 - Policies for recording, screengrabs, and the privacy rights of students, faculty, and guest speakers
- Information about Instructor availability, best forms of contact, and expected response times

Commendations:

- I appreciate how the “Alternative Delivery Methods” on the DE Course Outline form acknowledge the reality of island-wide power outages and individual student internet connectivity interruptions.
- The Sample Syllabus contains a robust discussion of Netiquette and online participation expectations in the “Online Class Policies” section.
- The requirement to respond to Professor-initiated discussions as well as read and reply to classmates’ writing is keeping with online teaching best practices. Biba!
- The Sample schedule is populated with assignments, activities, and opportunities for student reflection and interaction.

Recommendations:

- Include space for the Professor’s email, synchronous office hours, and contact directions in Syllabus. Some of this information was included in the DE Course Outline but should also be included in the syllabus for the students.
 - **Example:** *Office hours are available both online and face to face. I will be in my UOG Office (EC 117J) Monday, Tuesday, and Wednesday from 9am-11am. You are welcome to stop by; you may also reach me through Moodle chat, video, &/or telephone conference during these office hours and by appointment.*
For general course question, please use the Question Forum (a special forum on the top of our Moodle classroom. I log on to my email and our Moodle classroom Sunday – Friday (Saturdays are my off-line rest days). Expect a longer response time over the weekend.
- Update the contact information for Moodlehelp by removing names and adding the Computer Center helpdesk. (See information below)
 - Moodle Help - Phone: [671-735-2620/21](tel:671-735-2620/21) / Email: moodlehelp@triton.uog.edu
Monday - Friday: 8AM - 5PM, G.S.T (Sundays & Holidays: Closed)
 - CONTACT 24/7 : Email: helpdesk@triton.uog.edu
Phone: [671-735-2640/30](tel:671-735-2640/30)
- I recommend adding the reminder for students to use the **triton emails** as well as **the Mozilla Firefox Browser**. All Moodle messages and Moodle announcements are sent to triton emails. If students are not checking, they miss critical updates. Students who access Moodle through the Safari browser may not “see” all the assignments or have full access to materials.
- In the DE Course Outline section, “Skills and background required or expected” the following was included: “Students require computer skills, proficiency with Microsoft Office (PowerPoint, Word, etc.), and a reliable browser.” I recommend including this information in the course Syllabus in a “Required Skills, Materials, and Software” section. Will Adobe Acrobat be needed? Another .pdf file reader? Reliable internet connection and a backup internet access plan?
- Consider updating the Grading breakdown to remove “Attendance” (since this will be a fully asynchronous course) and clarify how “Participation” is different than the “Discussion Question” scoring. If synchronous conferences are a requirement, update.
- Consider clarifying due dates and updates. The Syllabus states, “You will be expected to participate 4 days a week” but the sample schedule only indicates deadlines on Monday, Thursday, and Saturday. Some clarification may be needed.

Example Course Deadlines

This is a Monday/Thursday/Saturday asynchronous course.

*All reading & assignments need to be completed on or before 11:59 PM CHamoru Standard Time, on the day they are due, either a Monday, Thursday, or Saturday

* New assignments and announcements will be posted Monday and Thursday, available after 10:00AM CHST.

- The Sample Syllabus is *missing* the **ADA Accommodation and Disability Services** information. Add before distributing to students.

While not available (or required) as part of the Faculty Senate – Technical Review process at this time, I encourage you to review and develop the **Moodle classroom** and schedule for this course with the following best practices of online teaching and learning.

High-quality, online-delivered classes include:

- An audio or audio-visual Welcome Message (with text-only transcript for ADA accessibility)
- An audio-visual tour of the Moodle classroom showing students how to navigate the course and find important information and resources (include captioning or a text-only transcript for ADA accessibility)
- An activity (quiz, assignment, or discussion) checking for students' understanding of online learning responsibilities and expectations
- An un-graded general forum for course questions as well as non-course related student sharing
- A course divided into learning units or modules with clear expectations, deadlines, grading criteria, and supplemental or remediation opportunities.
- A course design where students have access to the course gradebook
- A course design where students have access to model assignments or examples of quality work
- A course design where students have a variety of opportunities to engage with the course materials, their instructor, and their peers
- Course content that is verified for copyright compliance
- Course content that follows universal design principles and is ADA accessible

Thank you for submitting this work and for helping to create more pathways for student learning at the University of Guam. I encourage you, if you haven't already, to explore the resources available in the Online Teaching Resources – OTR@UOG faculty sharing hub:

<https://moodle.uog.edu/course/view.php?id=3340> Enrollment Key: UOG_OLL_2020

Congratulations on satisfactorily meeting the criteria for this technical review in your Syllabus and Schedule Documents. Please let me know if I can assist you further.

~Andrea Sant, Ph.D.



Director, Online Teaching Resources-OTR@UOG



REQUEST FOR NEW COURSE

1. Title: Auditing and Attestation (CPA Exam: AUD)

2. Catalog Number: BA606 MGS BA603 (New course may not duplicate active or inactive course number.)

3. Course Type: [X] Addition to the Curriculum [] Special Needs (Workshop, seminar, special topic,...94 series, etc.)

4. Level of Instruction: [] Undergraduate [x] Graduate (/G) [] Both

5. Credit Hours: 3.0

6. Is this course cross-listed with another department? No

If so, list the cross-listed catalog number (s)?

7. What session(s) will the course be offered? [] Fall [x] Spring [] Summer [] All

8. What will be the yearly cycle for this course?

[x] All Years [] Even Years [] Odd Years [] One (1) Term Only

9. First term and year for this course: Term 2 S2021 Length of Instruction (Weeks): 8 weeks

2022 CE

10. Prerequisites:

A. Instructor / Advisor consent required? [] Yes [x] No

Table with 2 columns: Prerequisites Catalog #, Prerequisite Course Title

C. Additional Prerequisites:

11. CATALOG DESCRIPTION: This course prepares students for the auditing and attestation part of the U.S. CPA examination. This course focuses on understanding, applying and evaluating auditing standards and procedures for attest and non-attest engagements including assessing risk and developing a planned response, performing procedures and obtaining evidence and forming conclusions and reporting. Professional responsibilities and frameworks will be reviewed and observed within this context.
12. DESCRIBE LIBRARY AND INFORMATION TECHNOLOGY RESOURCES AVAILABLE TO SUPPORT COURSE: If insufficient library sources are available, describe alternatives that will be used. Students will have access to articles and databases posted in the learning management system, video lectures outside the classroom (Youtube, etc.), online articles, e-books, etc.
13. SUBSTANTIATE THE COMPELLING NEED FOR THE NEW COURSE
The course is part of the core curriculum for the new Master of Accountancy graduate program.
14. WHAT IS THE ANTICIPATED CLASS SIZE AND DOCUMENT INDICATIONS ON HOW THE NEW COURSE WILL MEET ITS PROJECTED SIZE
Anticipated class size is 10 – 15. The projected size is based on a student survey, current demand, and accounting professionals' need for qualified job applicants.
15. STATE HOW THE NEW COURSE WILL BE COVERED BY EXISTING PROGRAM FACULTY.
This course will be taught by existing adjunct faculty or a visiting accounting professor sponsored by the Guam Endowment Foundation Accounting Visiting Professor program.
16. ADDITIONAL INFORMATION: This course will be delivered fully online (refer to the enclosed Request for Technology Delivered course and outline forms).
17. ATTACH COURSE OUTLINE: Attached.

APPROVAL RECOMMENDED BY:

UNIT	SIGNATURE (use BLUE pen please)	DATE
For Program	<u>Kevin K.W. Ho</u>	2021/04/15
Administrative Chair	<u>Kevin K.W. Ho</u>	2021/04/15
Chair, College AAC/CC	<u>[Signature]</u>	04/16/2021
Dean, of College	<u>[Signature]</u>	04/16/2021
UCRC/GCRC	<u>Shintwa Lee</u> <small>Shintwa Lee (Jan 27, 2022 20:38 GMT+10)</small>	10/21/2021
President, Faculty Senate (if substantive)	<u>[Signature]</u> (Endorsement of UCRC/GCRC Recommendation)	3/17/2022

APPROVED:

Anita Borja Enriquez (Mar 31, 2022 15:18 GMT+10)
 SENIOR VICE PRESIDENT
 ACADEMIC & STUDENT AFFAIRS

Mar 31, 2022
 DATE

Reviewed by: [Signature]
 Dr. Sharleen Santos-Bamba
 Vice Provost, AEGSOLL



NEW COURSE OUTLINE FORM

College: SBPA Course Number: BA606 mgss BA603
Course Title: Auditing and Attestation (CPA Exam: AUD)

Credit Hours: 3.0
Date of Final Approval: Semester Offered: Term 2/Spring 2021 2022

Course counts as: general education requirement
part of Master of Accountancy Graduate major program elective

- 1. Catalog Description: This course prepares students for the auditing and attestation part of the U.S. CPA examination.
2. Course Content: Professional responsibilities and general principles, assessing risk and developing a planned response, performing further procedures and obtaining evidence, forming conclusions and reporting.
3. Rationale for the Course: The course is required for the Master of Accountancy degree. This course prepares students for the accounting profession. Topics taught in this course are tested on the CPA exam.
4. Skills and Background Required or Expected: Prerequisite: Completion of Term 1. Students require computer skills, proficiency with Microsoft Office (PowerPoint, Word, etc.), and a reliable browser.
5. Teaching Methodologies and Anticipated class size: The course consists of video lectures, forum discussions, and virtual meetings. Lectures will be designed to cover core concepts and theories. The program's pedagogy is focused on integrating students' practice with the theory learned in the classroom. The integration of theory with practice is meant to enhance critical thinking by questioning taken for granted assumptions, promoting self-reflection, and improving performance and understanding. The anticipated class size is 10 to 15.
6. Learning Objectives for Students:
a. Demonstrate an understanding of professional responsibilities and general auditing principles.
b. Apply procedures for assessing risk and developing a planned response.
c. Analyze and evaluate procedures for obtaining evidence.

d. Prepare reports on auditing engagements

7. Institutional Graduate Learning Outcomes (IGLO)

IGLO 1 - Demonstrate mastery of critical skills, theories, methodologies, and other content knowledge at a level that will enable them to address fundamental questions in their primary area of study;

IGLO 3 - Exercise oral and written communication skills sufficient to publish and present work in their field.

8. Program Learning Outcomes

PLO1. Evaluate complex accounting problems in auditing, financial reporting, and taxation using professional judgment and skepticism, analytical tools, and making recommendations for optimal solutions.

PLO3. Develop methods of communication that most effectively inform both technical and non-technical audiences including oral, written, and graphic.

9. Methods of Evaluation

Assessment for this course is the same as traditional classroom. Methods of assessment are practice exercises and problems, tutorials, assignments, case studies, quality and participation in discussion forums, and research paper(s).

10. Methods for Student Learning Outcomes Assessment:

Asking to solve exercise/tutorial problems on each topic for applications by asking sequential questions.

Asking the students to explain the steps adopted in the problem and ensures that they understand the problem.

Asking the students to suggest a solution before giving them the correct answer.

11. Required and Recommended Texts or Study Guides:


Suggested: CPA exam materials. Instructor's reading list from academic and professional journals, etc.

12. Subsequent Courses:

The Master of Accountancy graduate is cohort-based and includes 5 Terms. This course is scheduled for Term 2 of 5.

13. Additional Course Descriptors, if any: N/A.

The Calendar of Assignments, Assessment Project, a Statement Concerning the "Americans with Disabilities Act" (ADA) Accommodations for Students, Attendance and Grading Policies are to be included in the course syllabus.

<input checked="" type="checkbox"/> Approved	<input type="checkbox"/> Disapproved	 Anile Borja Enriquez (Mar 31, 2022 15:18 GMT+10) Senior Vice President, Academic & Student Affairs	Mar 31, 2022 Date
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REQUEST FOR TECHNOLOGY DELIVERED COURSE/ OFF CAMPUS/DE COURSE FORM

1. Course Number: BA-606 Title: Auditing and Attestation (CPA Exam: AUD)
2. Credit Hour(s): 3.0 Semester to be Offered: Term 2 - cohort based

3. Course Counts As (check all that apply):
[] Part of a Degree Program [] Elective
[] General Education Requirement [] Special Needs (Workshop, seminar, special topic...94 series, etc.)

4. Level of Instruction: Undergraduate X Graduate (/G) Both

5. Is this course cross-listed with another department? NO

If so, list the cross-listed catalog number (s)?

6. CATALOG DESCRIPTION (if course is a new course): This course prepares students for the auditing and attestation part of the U.S. CPA examination. This course focuses on understanding, applying and evaluating auditing standards and procedures for attestation. Use complete sentences and present a planned response, performing procedures and obtaining evidence and forming conclusions and reporting. Professional responsibilities and frameworks will be reviewed and observed within this context.

7. DESCRIBE LIBRARY AND INFORMATION TECHNOLOGY RESOURCES AVAILABLE TO SUPPORT COURSE: If insufficient library sources are available, describe alternatives that will be used.
This course will meet solely online. All materials will be available on the learning management system

8. ADDITIONAL INFORMATION:
N/A

9. ATTACH TECHNOLOGY DELIVERED/OFF CAMPUS/DE COURSE OUTLINE FORM:

APPROVAL RECOMMENDED BY:

Table with 3 columns: UNIT, SIGNATURE (use BLUE pen please), DATE. Rows include For Program, Division Chair, Chair, College AAC/CC, Dean, Technical Review (DESC), UCRC/GCRC, and President, Faculty Senate.

APPROVED:

Anita Borja Enriquez (Mar 31, 2022 15:18 GMT+10)

Mar 31, 2022

SENIOR VICE PRESIDENT ACADEMIC & STUDENT AFFAIRS

DATE

Reviewed by: Dr. Sharleen Santos-Bamba Vice Provost, AEGSOLL



TECHNOLOGY DELIVERED COURSE/
OFF CAMPUS/DE COURSE OUTLINE FORM

Course Number: BA-606 *m gss* College: SBPA

Course Title: Auditing and Attestation (CPA Exam: AUD) Credit Hours: 3

Date Of Final Approval: _____ Semester Offered: Term 2 (cohort-based)

Course Counts As is it part of a Degree Program? Yes / No
_____ general education requirement
_____ elective

1. Catalog Description:

This course prepares students for the auditing and attestation part of the U.S. CPA examination. This course focuses on understanding, applying and evaluating auditing standards and procedures for attest and non-attest engagements including assessing risk and developing a planned response, performing procedures and obtaining evidence and forming conclusions and reporting. Professional responsibilities and frameworks will be reviewed and observed within this context.

2. Course Content:

Professional responsibilities and general principles, assessing risk and developing a planned response, performing further procedures and obtaining evidence, forming conclusions and reporting.

3. Rationale for the Course:

The course is required for the Master of Accountancy degree. Topics taught in this course are tested on the CPA exam. This course prepares students for a profession in accounting. F

4. Skills and background required or expected/ prerequisite course(s):

Completion of Term 1 of the Master of Accountancy program. Students require computer skills, proficiency with Microsoft Office (PowerPoint, Word, etc.), and a reliable browser.

5. Learning Objectives for Students:

1. Demonstrate an understanding of professional responsibilities and general auditing principles. 2. Apply procedures for assessing risk and developing a planned response. 3. Analyze and evaluate procedures for obtaining evidence. 4. Prepare reports on auditing engagements.

6. Course Presentation / Delivery Method:

_____ Synchronous X Asynchronous _____ mix

[Synchronous]

_____ **On-Site (location):** _____ **Date(s):** _____
(skip to # 10)

(Off-Site) _____ **single site** _____ **multiple sites**

_____ **via Audio** (Tape/CD/Satellite Radio)
_____ **via MultiMedia** (Video Tape/CD-ROM/DVD/Satellite)
_____ **via Internet** (Text /WEB/Chat Room/Steaming Audio/Video)
_____ **Other:** _____

[Asynchronous]

_____ **via Tape** (Video/Audio/CD/DVD)
_____ **via Program Materials** (Computer Disk/CD-ROM/DVD)
X _____ **via Internet** (Text /WEB/Chat Room/Steaming Audio/Video)
_____ **Other:** _____

7. Alternative Delivery Methods (if/when planned method is not operable):

A reliable Internet connection is required for this course. In the event of a lengthy natural disaster or an unavailable Learning Management System (LMS) , arrangements will be made to continue course content delivery and discussion via email or video conference.

8. Faculty-Student Interaction Plan / Methods

Faculty and student interactions take place mostly asynchronously online. Students may request for one-to-one tutorials or Q&A sessions with the instructor as needed. The instructor will respond to students' emails and other correspondence within 24 hours.

9. Assessment / Evaluation Plan (including verification of participant's materials)

Assessment for this course is the same as traditional classroom. Methods of assessment are practice exercises and problems, tutorials, assignments, practice exams, task-based simulations, etc.

10. Plan for Supplemental Reference , Resources & Materials and Student Access to these Resources
(Library/Media):


Students will have access to articles and databases posted in the learning management system, video lectures outside the classroom (Youtube, etc.), online articles and e-books, etc.

11. Plan for Student Advisement / Counseling Students can reach their instructor via email or discussion forums.

Students receive one-to-one tutorials, These tutorials give students an opportunity to receive individual feedback on their progress and to discuss any problems they may be having with any aspect of the course.

12. Required and recommended texts and/or study guides:

Selective readings and instructor's materials.

<input checked="" type="checkbox"/> Approved _____ Disapproved	 Anita Borja Enriquez (Mar 31, 2022 15:18 GMT+10) Senior Vice President, Academic & Student Affairs	Mar 31, 2022 _____ Date
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Master of Accountancy (MAcc OLL)

~~BA603~~ Auditing and Attestation (CPA Examination AUD)

BA606 *m gss*

Contact Information

Instructor: James C. Kwak, MBA, CPA
UOG Telephone No. (671) 735-2501

For Technical Assistance

Contact the Telecommunication and Distance Education Operation (TADEO): Mr. Manny Hechanova and/or Mr. Chris Pangelinan

Email Address (24 hours): moodlehelp@ugam.uog.edu

Telephone No. (Monday – Friday: 8AM – 5PM, G.S.T.): (671) 735-2620/21

1. Course Description

This course prepares students for the auditing and attestation part of the U.S. CPA examination. This course focuses on understanding, applying and evaluating auditing standards and procedures for attest and non-attest engagements including assessing risk and developing a planned response, performing procedures and obtaining evidence and forming conclusions and reporting. Professional responsibilities and frameworks will be reviewed and observed within this context.

2. Course Content

Professional responsibilities and general principles, assessing risk and developing a planned response, performing further procedures and obtaining evidence, forming conclusions and reporting.

3. Institutional Graduate Learning Outcomes (IGLO)

IGLO 1 - Demonstrate mastery of critical skills, theories, methodologies, and other content knowledge at a level that will enable them to address fundamental questions in their primary area of study;

IGLO 3 - Exercise oral and written communication skills sufficient to publish and present work in their field.

4. Program Learning Outcomes

PLO1. Evaluate complex accounting problems in auditing, financial reporting, and taxation using professional judgment and skepticism, analytical tools, and making recommendations for optimal solutions.

PLO3. Develop methods of communication that most effectively inform both technical and non-technical audiences including oral, written, and graphic.

5. Course Learning Outcomes

Upon completion of this course, the cohort will be able to:

Course Learning Outcome	PLO	IGLO	Evidence
Demonstrate an understanding of professional responsibilities and general auditing principles.	1	1	Discussion questions, assignments, and examinations
Apply procedures for assessing risk and developing a planned response.	1, 3	1, 3	Discussion questions, assignments, and examinations
Analyze and evaluate procedures for obtaining evidence.	1, 3	1, 3	Discussion questions, assignments, and examinations
Prepare reports on auditing engagements	1, 3	1, 3	Discussion questions, assignments, and examinations

6. References and Course Materials

CPA Examination materials for Auditing and Attestation; and

Instructor's reading list from academic and professional journals to be provided.

7. Weekly Schedule

<i>Week One: Area I – Ethics and Responsibilities in Auditing and Attestation</i>		
	<i>Details</i>	<i>Due</i>
Contents	<ul style="list-style-type: none"> Nature and scope Ethics, independence and professional conduct Terms of engagement Requirements for engagement documentation Communication with management Quality control 	
Readings	Area I	
Participation	Participate in class discussion.	Participate at least 4 days a week
Discussion Questions	Respond to weekly discussion questions (2 discussion questions weekly)	Question 1 Due by day 3 (Thursday) Question 2 Due by day 5 (Saturday)
Assignment	Area I	Due by end of week – Monday at 11:59pm GST
Reflection	At the end of this week write a reflection on what you have learned in the week. You may highlight any concept that really resonates	Due by end of week – Monday at 11:59pm

	with you or explore concepts that you are struggling with. Remember this is intrapersonal reflection, not a commentary.	GST
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Week Two: Area II – Assessing Risk and Developing a Planned Response

	<i>Details</i>	<i>Due</i>
Contents	<ul style="list-style-type: none"> • Planning and engagement • Understanding an entity and its environment • Understanding an entity’s control environment and business processes, including information technology (IT) systems 	
Readings	Area II	
Participation	Participate in class discussion.	Participate at least 4 days a week
Discussion Questions	Respond to weekly discussion questions (2 discussion questions weekly)	Question 1 Due by day 3 (Thursday) Question 2 Due by day 5 (Saturday)
Assignment	Area II	Due by end of week – Monday at 11:59pm GST
Reflection	At the end of this week write a reflection on what you have learned in the week. You may highlight any concept that really resonates with you or explore concepts that you are struggling with. Remember this is intrapersonal reflection, not a commentary.	Due by end of week – Monday at 11:59pm GST

Week Three: Area II – Assessing Risk and Developing a Planned Response (continued)

	<i>Details</i>	<i>Due</i>
Contents	<ul style="list-style-type: none"> • Assessing risks due to fraud, including discussions among the engagement team about the risk of material misstatement due to fraud or error • Identifying and assessing the risk of material misstatement, whether due to error or fraud, and planning further procedures • Materiality • Specific areas of engagement risk 	
Readings	Area II	
Participation	Participate in class discussion.	Participate at least 4 days a week

Discussion Questions	Respond to weekly discussion questions (2 discussion questions weekly)	Question 1 Due by day 3 (Thursday) Question 2 Due by day 5 (Saturday)
Assignment	Area II	Due by end of week – Monday at 11:59pm GST
Reflection	At the end of this week write a reflection on what you have learned in the week. You may highlight any concept that really resonates with you or explore concepts that you are struggling with. Remember this is intrapersonal reflection, not a commentary.	Due by end of week – Monday at 11:59pm GST

<i>Week Four: Area III – Performing Further Procedures and Obtaining Evidence</i>		
	<i>Details</i>	<i>Due</i>
Contents	<ul style="list-style-type: none"> • Sufficient appropriate evidence • General procedures to obtain sufficient evidence • Specific procedures 	
Readings	Area III	
Participation	Participate in class discussion.	Participate at least 4 days a week
Discussion Questions	Respond to weekly discussion questions (2 discussion questions weekly)	Question 1 Due by day 3 (Thursday) Question 2 Due by day 5 (Saturday)
Assignment	Area III	Due by end of week – Monday at 11:59pm GST
Reflection	At the end of this week write a reflection on what you have learned in the week. You may highlight any concept that really resonates with you or explore concepts that you are struggling with. Remember this is intrapersonal reflection, not a commentary.	Due by end of week – Monday at 11:59pm GST

<i>Week Five: Area III – Performing Further Procedures and Obtaining Evidence (Continued)</i>		
	<i>Details</i>	<i>Due</i>
Contents	<ul style="list-style-type: none"> • Misstatements and internal control deficiencies • Written representations • Subsequent events 	
Readings	Area III	
Participation	Participate in class discussion.	Participate at least 4 days a week
Discussion Questions	Respond to weekly discussion questions (2 discussion questions weekly)	Question 1 Due by day 3 (Thursday) Question 2 Due by day 5 (Saturday)
Assignment	Area III	Due by end of week – Monday at 11:59pm GST
Reflection	At the end of this week write a reflection on what you have learned in the week. You may highlight any concept that really resonates with you or explore concepts that you are struggling with. Remember this is intrapersonal reflection, not a commentary.	Due by end of week – Monday at 11:59pm GST

<i>Week Six: Area IV – Reports on Auditing Engagements</i>		
	<i>Details</i>	<i>Due</i>
Contents	<ul style="list-style-type: none"> • Forming an audit opinion, including modification of an auditor’s opinion • Form and content of an audit report, including the use of emphasis-of-matter and other-matter (explanatory) paragraphs • Audit of internal control integrated with an audit of financial statements 	
Readings	Area IV	
Participation	Participate in class discussion.	Participate at least 4 days a week
Discussion Questions	Respond to weekly discussion questions (2 discussion questions weekly)	Question 1 Due by day 3 (Thursday) Question 2 Due by day 5 (Saturday)
Assignment	Area IV	Due by end of week –

		Monday at 11:59pm GST
Reflection	At the end of this week write a reflection on what you have learned in the week. You may highlight any concept that really resonates with you or explore concepts that you are struggling with. Remember this is intrapersonal reflection, not a commentary.	Due by end of week – Monday at 11:59pm GST

Week Seven: Area IV – Reports on Attestation Engagements and Review Service Engagements

	<i>Details</i>	<i>Due</i>
Contents	<ul style="list-style-type: none"> • General standards for attestation reports • Agreed-upon procedures • Reporting on controls at a service organization • Preparation of engagements • Compilation and review reports 	
Readings	Area IV	
Participation	Participate in class discussion.	Participate at least 4 days a week
Discussion Questions	Respond to weekly discussion questions (2 discussion questions weekly)	Question 1 Due by day 3 (Thursday) Question 2 Due by day 5 (Saturday)
Assignment	Area IV	Due by end of week – Monday at 11:59pm GST
Reflection	At the end of this week write a reflection on what you have learned in the week. You may highlight any concept that really resonates with you or explore concepts that you are struggling with. Remember this is intrapersonal reflection, not a commentary.	Due by end of week – Monday at 11:59pm GST

Week Eight: Area IV – Compliance, and Other Reporting Considerations

	<i>Details</i>	<i>Due</i>
Contents	<ul style="list-style-type: none"> • Compliance • Comparative statements • Other information with audited statements • Additional reporting requirements (GAO and GAS) 	
Readings	Area IV	

Participation	Participate in class discussion.	Participate at least 4 days a week
Discussion Questions	Respond to weekly discussion questions (2 discussion questions weekly)	Question 1 Due by day 3 (Thursday) Question 2 Due by day 5 (Saturday)
Assignment	Area IV	Due by end of week – Monday at 11:59pm GST
Reflection	At the end of this week write a reflection on what you have learned in the week. You may highlight any concept that really resonates with you or explore concepts that you are struggling with. Remember this is intrapersonal reflection, not a commentary.	Due by end of week – Monday at 11:59pm GST

8. Online Class Policies

A. Netiquette:

You are expected to adhere to the general rules of online etiquette.

- Be polite.
- Do not write anything you would be embarrassed to have printed in the newspaper. Computer messages are not private.
- Keep in mind that any message you write can and may be forwarded to others. Again, be careful what you write.
- Do not forward personal notes or messages to others or a group unless you are certain the content is appropriate and you have asked the author.
- Respond to the whole group, through the conference, only when appropriate. Use email to send a private message to your instructor.
- Be aware how your words may affect others. Since you do not have body language cues, you must be more careful.
- When using quoted material or someone else's idea, include the citation just as you would in a hardcopy version.
- Keep messages within a reasonable length. Unless otherwise specified, it is best to limit messages to one screen of text. Reading longer text online can be awkward.

- Reread your message before sending it; edit if necessary.

B. Participation and Discussion Question Grading:

By signing up for this program, you have made a commitment to participate in your course conferences as well as in other online activities. Remember, you are responsible for understanding and adhering to all policies. Please plan to participate regularly. Participation for this course is defined as proactive discussion in discussion questions via discussion topic streams. Discussion streams are defined as comment threads that are initiated by your instructor. This requires you to actively reflect on weekly module and textbook readings and to develop original ideas in your responses. You are expected to demonstrate critical thinking and your understanding of the content in the assigned readings as it relates to the issues identified in the conference discussion. You are expected to make your own contribution in a main topic as well as to respond with value-added comments to the contributions of at least two of your classmates. You must synthesize and analyze information, making appropriate references and citations, using APA format.

You are encouraged to respond to me as well as to other students. You will note in the grading policy that your online conference participation counts significantly toward your final grade.

You will be expected to participate 4 days a week in several different discussions and to contribute at least two substantive discussion messages on each of those 4 days. This is a required part of your grade. Participation consists of notes you send above and beyond graded assignments. This generally means the messages you send as replies to messages from your classmates and me.

Please note that both quantity and quality are important considerations when it comes to participation. For example, a message which says simply, "I agree," does not constitute participation, because it does not add anything of substance to the discussion.

In order to earn full participation points, you must add something of substance to the discussion 4 out of 7 days per week—this would consist of new ideas, your perspectives, pointed follow-up questions, etc. You will find it is much easier to keep up with an Online class when you are logging in and participating regularly.

Only posts in the Main classroom forum will count towards your class participation score.

GRADING of Discussion & Participation:

- i. Discussion question responses will count towards the class participation requirement, but will be evaluated separately.
- ii. The two discussion questions posted weekly in the main forum are the ones that need responses and will be graded.

To ensure ample time for your colleagues to have the opportunity to respond to your discussion posts - In any given week:

- Discussion Question #1 will be due before the end of day three.
- Discussion Question #2 will be due before the end of day five.

C. Late Assignments:

Late assignments receive a 10% deduction for each day they are late if assignments are not posted by 11:59 p.m. G.S.T. on the day they are due. Assignments more than 4 days late will not be accepted. Technological issues are not considered valid grounds for late assignment submission. Unless an Incomplete grade has been granted, late assignments submitted after the last day of class will not be

accepted.

D. Academic Integrity

Students are expected to turn in original work and use appropriate citations as per APA style guidelines. Students not following the University of Guam plagiarism policy will be subject to disciplinary actions as per the University of Guam guidelines.

Each Assignment will require the student to verify the originality of her/his work. When the student submits their assignment they are acknowledging explicit consent of the following statement:

Certificate of Original Work: I certify that the attached paper is my original work. I am familiar with, and acknowledged my responsibilities which are part of, the University of Guam Student Code of Academic Integrity. I affirm that any sections of the paper which has been submitted previously is attributed and cited as such, and that this paper has not been submitted by anyone else. I have identified the sources of all information whether quoted verbatim or paraphrased, all images, and all quotations with citations and reference listings. Along with citations and reference listings, I have used quotation marks to identify quotations of fewer than 40 words and have used block indentation for quotations of 40 or more words. Nothing in this assignment violates copyright, trademark, or other intellectual property laws. I further agree that the submission of my assignment as replied back to this thread is intended to have, and shall have, the same validity as my handwritten signature.

E. Plagiarism

Students are expected to turn in original work and use appropriate citations as per APA style guidelines. Students not following the University of Guam plagiarism policy will be subject to disciplinary actions as per the University of Guam guidelines.

F. Overall Grade Distribution

Attendance and Participation	10%
Discussion Questions	20%
Assignments	20%
Midterm Exam	20%
Final Exam	20%
Reflections	<u>10%</u>
TOTAL:	100%

G. Grading Scale

<i>Points</i>	<i>Grade</i>
93+	A
90-92.99	A-
87-89.99	B+
83-86.99	B

80-82.99	B-
77-79.99	C+
70-76.99	C
60-69.99	D
0-59.99	F

February 24, 2022

TO: Faculty Senate
RE: Technical Review Report for **Log.# 6658 BA 606 Auditing and Attestation**

Håfa Adai,

I reviewed your Syllabus and Schedule documents submitted as part of **Log#6658** of your application for **online delivery approval** of course, **Log.#6658 BA 606 Auditing and Attestation**. Your documentation **successfully passed this Technical Review**. I have offered several commendations for this online delivery application, and several revision suggestions for the final documents that will be shared with your students.

My Technical Review checked to see if the Syllabus and Schedule documents provide students with the information they need to be successful in an **online**-delivered class, including:

- Required equipment or hardware (devices and device capacity needed)
- Technical software required for this course (Word processing programs, downloads, subscriptions, or plugins)
- Technical support (links for Moodle tutorials, other software tutorials, moodlehelp, etc.)
- Information for academic resources such as the library, Writing centers, ADA information
- A section explaining the technical skills and habits students will need in order to successfully complete your online-delivered class requirements. This might include:
 - Advice on online study strategies and time management
 - Netiquette – Policies for online communication
 - Policies for recording, screengrabs, and the privacy rights of students, faculty, and guest speakers
- Information about Instructor availability, best forms of contact, and expected response times

Commendations:

- I appreciate how the “Alternative Delivery Methods” on the DE Course Outline form acknowledge the reality of island-wide power outages and individual student internet connectivity interruptions.
- The Sample Syllabus contains a robust discussion of Netiquette and online participation expectations in the “Online Class Policies” section.
- The requirement to respond to Professor-initiated discussions as well as read and reply to classmates’ writing is keeping with online teaching best practices. Biba!
- The Sample schedule is populated with assignments, activities, and opportunities for student reflection and interaction.

Recommendations:

- Include space for the Professor’s email, synchronous office hours, and contact directions in Syllabus. Some of this information was included in the DE Course Outline but should also be included in the syllabus for the students.
 - **Example:** *Office hours are available both online and face to face. I will be in my UOG Office (EC 117J) Monday, Tuesday, and Wednesday from 9am-11am. You are welcome to stop by; you may also reach me through Moodle chat, video, &/or telephone conference during these office hours and by appointment.*
For general course question, please use the Question Forum (a special forum on the top of our Moodle classroom. I log on to my email and our Moodle classroom Sunday – Friday (Saturdays are my off-line rest days). Expect a longer response time over the weekend.
- Update the contact information for Moodlehelp by removing names and adding the Computer Center helpdesk. (See information below)
 - Moodle Help - Phone: [671-735-2620/21](tel:671-735-2620/21) / Email: moodlehelp@triton.uog.edu
Monday - Friday: 8AM - 5PM, G.S.T (Sundays & Holidays: Closed)
 - CONTACT 24/7 : Email: helpdesk@triton.uog.edu
Phone: [671-735-2640/30](tel:671-735-2640/30)
- I recommend adding the reminder for students to use the **triton emails** as well as the **Mozilla Firefox Browser**. All Moodle messages and Moodle announcements are sent to triton emails. If students are not checking, they miss critical updates. Students who access Moodle through the Safari browser may not “see” all the assignments or have full access to materials.
- In the DE Course Outline section, “Skills and background required or expected” the following was included: “Students require computer skills, proficiency with Microsoft Office (PowerPoint, Word, etc.), and a reliable browser.” I recommend including this information in the course Syllabus in a “Required Skills, Materials, and Software” section. Will Adobe Acrobat be needed? Another .pdf file reader? Reliable internet connection and a backup internet access plan?
- Consider updating the Grading breakdown to remove “Attendance” (since this will be a fully asynchronous course) and clarify how “Participation” is different than the “Discussion Question” scoring. If synchronous conferences are a requirement, update.
- Consider clarifying due dates and updates. The Syllabus states, “You will be expected to participate 4 days a week” but the sample schedule only indicates deadlines on Monday, Thursday, and Saturday. Some clarification may be needed.
 - *See Syllabus example below.*

Course Deadlines

This is a Monday/Thursday/Saturday asynchronous course.

*All reading & assignments need to be completed on or before 11:59 PM CHamoru Standard Time, on the day they are due, either a Monday, Thursday, or Saturday

* New assignments and announcements will be posted Monday and Thursday, available after 10:00AM CHST.

- The Sample Syllabus is **missing** the **ADA Accommodation and Disability Services** information. Add before distributing to students.

While not available (or required) as part of the Faculty Senate – Technical Review process at this time, I encourage you to review and develop the **Moodle classroom** and schedule for this course with the following best practices of online teaching and learning.

High-quality, online-delivered classes include:

- An audio or audio-visual Welcome Message (with text-only transcript for ADA accessibility)
- An audio-visual tour of the Moodle classroom showing students how to navigate the course and find important information and resources (include captioning or a text-only transcript for ADA accessibility)
- An activity (quiz, assignment, or discussion) checking for students' understanding of online learning responsibilities and expectations
- An un-graded general forum for course questions as well as non-course related student sharing
- A course divided into learning units or modules with clear expectations, deadlines, grading criteria, and supplemental or remediation opportunities.
- A course design where students have access to the course gradebook
- A course design where students have access to model assignments or examples of quality work
- A course design where students have a variety of opportunities to engage with the course materials, their instructor, and their peers
- Course content that is verified for copyright compliance
- Course content that follows universal design principles and is ADA accessible

Thank you for submitting this work and for helping to create more pathways for student learning at the University of Guam. I encourage you, if you haven't already, to explore the resources available in the Online Teaching Resources – OTR@UOG faculty sharing hub:

<https://moodle.uog.edu/course/view.php?id=3340> Enrollment Key: UOG_OLL_2020

Congratulations on satisfactorily meeting the criteria for this technical review in your Syllabus and Schedule Documents. Please let me know if I can assist you further.

~Andrea Sant, Ph.D.



Director, Online Teaching Resources-OTR@UOG


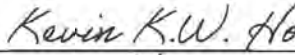
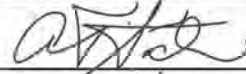





REQUEST FOR NEW COURSE

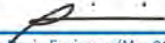
- 1. Title: Accounting Capstone Experience
2. Catalog Number: BA701
3. Course Type: [X] Addition to the Curriculum
4. Level of Instruction: [] Undergraduate [x] Graduate (/G) [] Both
5. Credit Hours: 3.0
6. Is this course cross-listed with another department? No
7. What session(s) will the course be offered? [x] Fall
8. What will be the yearly cycle for this course? [x] All Years
9. First term and year for this course: Term 5, Fall 2021
10. Prerequisites:
A. Instructor / Advisor consent required? [] Yes [x] No
B. Prerequisites Catalog # Prerequisite Course Title
C. Additional Prerequisites:

11. CATALOG DESCRIPTION: This capstone course builds on the concepts of all the courses taken within the Master of Accounting and provides students with an opportunity to integrate and apply their knowledge in case studies. Students will have an opportunity to consider the accounting implications of the economic events encountered and the manner that these economic events should be communicated to decision makers.
12. DESCRIBE LIBRARY AND INFORMATION TECHNOLOGY RESOURCES AVAILABLE TO SUPPORT COURSE: If insufficient library sources are available, describe alternatives that will be used. Students will have access to articles and databases posted in the learning management system, video lectures outside the classroom (Youtube, etc.), online articles, e-books, etc.
13. SUBSTANTIATE THE COMPELLING NEED FOR THE NEW COURSE
The course is part of the core curriculum for the new Master of Accountancy graduate program.
14. WHAT IS THE ANTICIPATED CLASS SIZE AND DOCUMENT INDICATIONS ON HOW THE NEW COURSE WILL MEET ITS PROJECTED SIZE
Anticipated class size is 10 – 15. The projected size is based on a student survey, current demand, and accounting professionals' need for qualified job applicants.
15. STATE HOW THE NEW COURSE WILL BE COVERED BY EXISTING PROGRAM FACULTY.
This course will be taught by existing adjunct faculty or a visiting accounting professor sponsored by the Guam Endowment Foundation Accounting Visiting Professor program.
16. ADDITIONAL INFORMATION: This course will be delivered fully online (refer to the enclosed Request for Technology Delivered course and outline forms).
17. ATTACH COURSE OUTLINE: Attached.


APPROVAL RECOMMENDED BY:

UNIT	SIGNATURE (use BLUE pen please)	DATE
For Program		2021/04/15
Administrative Chair		2021/04/15
Chair, College AAC/CC		04/16/2021
Dean, of College		04/16/2021
UCRC/GCRC	 <small>Shinhwa Lee (Jan 27, 2022 20:41 GMT+10)</small>	10/21/2021
President, Faculty Senate (if substantive)	 (Endorsement of UCRC/GCRC Recommendation)	3/17/2022

APPROVED:


Anita Borja Enriquez (Mar 31, 2022 14:07 GMT+10)
 SENIOR VICE PRESIDENT
 ACADEMIC & STUDENT AFFAIRS

Mar 31, 2022
 DATE

Reviewed by: 
 Dr. Sharleen Santos-Bamba
 Vice Provost, AEGSOLL



NEW COURSE OUTLINE FORM

College: SBPA Course Number: BA701

Course Title: Accounting Capstone Experience

Credit Hours: 3.0

Date of Final Approval: Semester Offered: Term 5/Fall 2021

Course counts as: general education requirement part of Master of Accountancy Graduate major program elective

- a. Catalog Description: This capstone course builds on the concepts of all the courses taken within the Master of Accounting and provides students with an opportunity to integrate and apply their knowledge using evidence-based learning.
2. Course Content: Course content will vary in the areas of auditing, financial accounting, and taxation, and other business disciplines such as economics and finance.
3. Rationale for the Course: The course is required for the Master of Accountancy degree.
4. Skills and Background Required or Expected: Prerequisite: Completion of Term 4.
5. Teaching Methodologies and Anticipated class size: The course consists of video lectures, forum discussions, and virtual meetings.
6. Learning Objectives for Students:
a. Synthesize and integrate inter-disciplinary knowledge and skills developed throughout the program's coursework;
b. Demonstrate advanced development of application, critical thinking, analytical, and problem-solving

skills for the purposes of making reasoned judgments and sound decision making in any field of accounting;

- c. Demonstrate highly-developed communication and collaboration skills;
- d. Apply current and emerging business information technologies for data analysis and management in support of accounting decision-making;
- e. Demonstrate understanding of the professional, legal, and ethical responsibilities associated with the accounting profession.
- f. Research and analyze current accounting, auditing, taxation, or data analytics issues. Complete and submit an academic research paper for peer-review to a professional or academic journal for publication or conference presentation.

7. Institutional Graduate Learning Outcomes (IGLO)

IGLO1. Demonstrate mastery of critical skills, theories, methodologies, and other content knowledge at a level that will enable them to address fundamental questions in their primary area of study;

IGLO2. Plan, conduct, and complete a significant research or creative project;

IGLO3. Exercise oral and written communication skills sufficient to publish and present work in their field; and

IGLO5. Exemplify, through service, the value of their discipline to the academy and the community at large, interacting productively and professionally with people from diverse backgrounds.

8. Program Learning Outcomes

PLO1. Evaluate complex accounting problems in auditing, financial reporting, and taxation using professional judgment and skepticism, analytical tools, and making recommendations for optimal solutions.

PLO2. Analyze global, regional, and local accounting issues and environmental factors (i.e., economic, information technology, industry, legal and regulatory, etc.), identifying causes of concern, and provide evidence to support inferences.

PLO3. Develop methods of communication that most effectively inform both technical and non-technical audiences including oral, written, and graphic.

PLO4. Demonstrate leadership and collaboration skills in order to accomplish the desired outcome(s) acknowledging and leveraging diversity and multi-cultural societies.

PLO5. Employ professional and ethical standards of conduct when assessing the consequences of decisions on stakeholders and justify resolutions.

9. Methods of Evaluation

Assessment for this course is the same as traditional classroom. Methods of assessment are practice exercises and problems, tutorials, assignments, case studies, quality and participation in discussion forums, and research paper(s).

10. Methods for Student Learning Outcomes Assessment:

Asking to solve exercise/tutorial problems on each topic for applications by asking sequential questions.

Asking the students to explain the steps adopted in the problem and ensures that they understand the problem.

Asking the students to suggest a solution before giving them the correct answer.

11. Required and Recommended Texts or Study Guides:

Suggested: Selective readings and instructor's materials.

12. Subsequent Courses:

The Master of Accountancy graduate is cohort-based and includes 5 Terms. This course is scheduled for Term 5 of 5.




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OF GUAM**

Unibetsedåt GUAHAN

Office of Academic and Student Affairs

13. Additional Course Descriptors, if any: N/A.

The Calendar of Assignments, Assessment Project, a Statement Concerning the “Americans with Disabilities Act” (ADA) Accommodations for Students, Attendance and Grading Policies are to be included in the course syllabus.

<input checked="" type="checkbox"/> Approved	<input type="checkbox"/> Disapproved	 Anita Forja Endiquez (Mar 31, 2022 14:07 GMT+10) Senior Vice President, Academic & Student Affairs	Mar 31, 2022 Date
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REQUEST FOR TECHNOLOGY DELIVERED COURSE/ OFF CAMPUS/DE COURSE FORM

1. Course Number: BA-701 Title: Accounting Capstone Experience
2. Credit Hour(s) : 3.0 Semester to be Offered: Term 5 - cohort based

3. Course Counts As (check all that apply):
[] Part of a Degree Program [] Elective
[] General Education Requirement [] Special Needs (Workshop, seminar, special topic...94 series, etc.)

4. Level of Instruction: Undergraduate X Graduate (/G) Both

5. Is this course cross-listed with another department? NO

If so, list the cross-listed catalog number (s)?

6. CATALOG DESCRIPTION (if course is a new course) : This capstone course builds on the concepts of all the courses taken within the Master of Accounting and provides students with an opportunity to integrate and apply their knowledge in case studies. Students will have an opportunity to consider the accounting implications of the economic events encountered and the manner that these economic events should be communicated to decision makers.

7. DESCRIBE LIBRARY AND INFORMATION TECHNOLOGY RESOURCES AVAILABLE TO SUPPORT COURSE: If insufficient library sources are available, describe alternatives that will be used.
This course will meet solely online. All materials will be available on the learning management system

8. ADDITIONAL INFORMATION: N/A

9. ATTACH TECHNOLOGY DELIVERED/OFF CAMPUS/DE COURSE OUTLINE FORM:

APPROVAL RECOMMENDED BY:

Table with 3 columns: UNIT, SIGNATURE (use BLUE pen please), DATE. Rows include For Program, Division Chair, Chair, College AAC/CC, Dean, Technical Review (DESC), UCRC/GCRC, and President, Faculty Senate.

APPROVED:

Anita Gorja Enriquez (Mar 31, 2022 14:07 GMT+10)
SENIOR VICE PRESIDENT ACADEMIC & STUDENT AFFAIRS

Mar 31, 2022
DATE

Reviewed by: Dr. Sharleen Santos-Bamba
Vice Provost, AEGSOLL



TECHNOLOGY DELIVERED COURSE/
OFF CAMPUS/DE COURSE OUTLINE FORM

Course Number: BA-701 College: SBPA

Course Title: Accounting Capstone Experience Credit Hours: 3

Date Of Final Approval: _____ Semester Offered: Term 5 - cohort based

Course Counts As _____ is it part of a Degree Program? Yes / No
_____ general education requirement
_____ elective

1. Catalog Description:

This capstone course builds on the concepts of all the courses taken within the Master of Accounting and provides students with an opportunity to integrate and apply their knowledge using evidence-base learning. Assignments also include an academic research paper using action research methodology that comprehensively assesses an important current issue or emerging trend in the field of accounting.

2. Course Content:

Course content will vary in the areas of auditing, financial accounting, and taxation, and other business disciplines such as economics and finance. Case studies and research will be used to instill analytical and problem solving skills.

3. Rationale for the Course:

The course is required for the Master of Accountancy degree. This course prepares students for the accounting profession. Topics taught in this course are tested on the CPA exam. F

4. Skills and background required or expected/ prerequisite course(s):

Prerequisite: Complete Term 5 of cohort-based Master of Accountancy program. Students require computer skills, proficiency with Microsoft Office (PowerPoint, Word, etc.), and a reliable browser.

5. Learning Objectives for Students:

1. Synthesize and integrate inter-disciplinary knowledge and skills developed throughout the program's coursework; 2. Demonstrate advanced development of application, critical thinking, analytical, and problem-solving skills for the purposes of making reasoned judgments and sound decision making in any field of accounting; 3. Demonstrate highly-developed communication and collaboration skills; 4. Demonstrate enhanced development of the managerial, leadership, and strategic skills; 5. Apply current and emerging business information technologies for data analysis and management in support of accounting decision making; 6. Demonstrate understanding of the professional, legal, and ethical responsibilities associated with the accounting profession.

6. Course Presentation / Delivery Method:

_____ Synchronous X Asynchronous _____ mix

[Synchronous]

_____ **On-Site (location):** _____ **Date(s):** _____
(skip to # 10)

(Off-Site) _____ **single site** _____ **multiple sites**

_____ **via Audio** (Tape/CD/Satellite Radio)

_____ **via MultiMedia** (Video Tape/CD-ROM/DVD/Satellite)

_____ **via Internet** (Text /WEB/Chat Room/Steaming Audio/Video)

_____ **Other:** _____

[Asynchronous]

_____ **via Tape** (Video/Audio/CD/DVD)

_____ **via Program Materials** (Computer Disk/CD-ROM/DVD)

X _____ **via Internet** (Text /WEB/Chat Room/Steaming Audio/Video)

_____ **Other:** _____

7. Alternative Delivery Methods (if/when planned method is not operable):

A reliable Internet connection is required for this course. In the event of a lengthy natural disaster or an unavailable Learning Management System (LMS) , arrangements will be made to continue course content delivery and discussion via email or video conference.

8. Faculty-Student Interaction Plan / Methods

Faculty and student interactions take place mostly asynchronously online. Students may request for one-to-one tutorials or Q&A sessions with the instructor as needed. The instructor will respond to students' emails and other correspondence within 24 hours.

9. Assessment / Evaluation Plan (including verification of participant's materials)

Assessment for this course is the same as traditional classroom. Methods of assessment are practice exercises and problems, tutorials, assignments, case studies, and research paper(s).

10. Plan for Supplemental Reference , Resources & Materials and Student Access to these Resources
(Library/Media):

Students will have access to articles and databases posted in the learning management system, video lectures outside the classroom (Youtube, etc.), online articles and e-books, etc.

11. Plan for Student Advisement / Counseling Students can reach their instructor via email or discussion forums.

Students receive one-to-one tutorials, These tutorials give students an opportunity to receive individual feedback on their progress and to discuss any problems they may be having with any aspect of the course.

12. Required and recommended texts and/or study guides:

Selective readings and instructor's materials depending on the chosen topic of study.



Approved

_____ Disapproved


Anita Dorja Enriquez (Mar 31, 2022 14:07 GMT+10)

Senior Vice President, Academic & Student Affairs

Mar 31, 2022

_____ Date



Master of Accountancy (MAcc OLL) BA701 Accounting Capstone Experience

Contact Information

Instructor: Martha G. Suez-Sales, DBA, CPA, CGMA
UOG Telephone No. (671) 735-2501

For Technical Assistance

Contact the Telecommunication and Distance Education Operation (TADEO): Mr. Manny Hechanova and/or Mr. Chris Pangelinan

Email Address (24 hours): moodlehelp@uguam.uog.edu

Telephone No. (Monday – Friday: 8AM – 5PM, G.S.T.): (671) 735-2620/21

1. Course Description

This capstone course builds on the concepts of all the courses taken within the Master of Accounting and provides students with an opportunity to integrate and apply their knowledge using evidence-based learning. Assignments also include an academic research paper using action research methodology that comprehensively assesses an important current issue or emerging trend in the field of accounting.

2. Course Content

Course content will vary in the areas of auditing, financial accounting, and taxation, and other business disciplines such as economics and finance. Case studies and research will be used to instill analytical and problem-solving skills.

3. Institutional Graduate Learning Outcomes (IGLO)

IGLO1. Demonstrate mastery of critical skills, theories, methodologies, and other content knowledge at a level that will enable them to address fundamental questions in their primary area of study;

IGLO2. Plan, conduct, and complete a significant research or creative project;

IGLO3. Exercise oral and written communication skills sufficient to publish and present work in their field; and

IGLO5. Exemplify, through service, the value of their discipline to the academy and the community at large, interacting productively and professionally with people from diverse backgrounds.

4. Program Learning Outcomes

PLO1. Evaluate complex accounting problems in auditing, financial reporting, and taxation using professional judgment and skepticism, analytical tools, and making recommendations for optimal solutions.

PLO2. Analyze global, regional, and local accounting issues and environmental factors (i.e., economic, information technology, industry, legal and regulatory, etc.), identifying causes of concern, and provide evidence to support inferences.

PLO3. Develop methods of communication that most effectively inform both technical and non-technical audiences including oral, written, and graphic.

PLO4. Demonstrate leadership and collaboration skills in order to accomplish the desired outcome(s) acknowledging and leveraging diversity and multi-cultural societies.

PLO5. Employ professional and ethical standards of conduct when assessing the consequences of decisions on stakeholders and justify resolutions.

5. Course Learning Outcomes

Upon completion of this course, the cohort will be able to:

Course Learning Outcome	PLO	IGLO	Evidence
Synthesize and integrate inter-disciplinary knowledge and skills developed throughout the program's coursework;	1, 2	1	Discussion questions, case studies
Demonstrate advanced development of application, critical thinking, analytical, and problem-solving skills for the purposes of making reasoned judgments and sound decision making in any field of accounting;	1	1	Discussion questions, case studies
Demonstrate highly-developed communication and collaboration skills;	3, 4	3, 5	Discussion questions, case studies
Apply current and emerging business information technologies for data analysis and management in support of accounting decision-making;	1, 2	1	Discussion questions, case studies
Demonstrate understanding of the professional, legal, and ethical responsibilities associated with the accounting profession.	5	5	Discussion questions, case studies
Research and analyze current accounting, auditing, taxation, or data analytics issues. Complete and submit an academic research paper for peer-review to a professional or academic journal for publication or conference presentation.	1, 3	2, 3, 5	Discussion questions, case studies, and final research project

6. References and Course Materials

Instructor's reading list from academic and professional journals to be provided.

7. Weekly Schedule

<i>Week One: Professional Research and Academic Research</i>		
	<i>Details</i>	<i>Due</i>
Contents	<ul style="list-style-type: none"> Review professional research: FASB codification, GASB codification, and tax research databases. Action research methodologies Qualitative research methods Quantitative research methods 	

	<ul style="list-style-type: none"> • Analysis of topics, literature review, theoretical frameworks, and research questions • Research design and data collection 	
Readings	Weekly readings are available in Moodle	
Participation	Participate in class discussion.	Participate at least 4 days a week
Discussion Questions	Respond to weekly discussion questions (2 discussion questions weekly)	Question 1 Due by day 3 (Thursday) Question 2 Due by day 5 (Saturday)
Assignment	Weekly assignments are available in Moodle	Due by end of week – Monday at 11:59pm GST
Reflection	At the end of this week write a reflection on what you have learned in the week. You may highlight any concept that really resonates with you or explore concepts that you are struggling with. Remember this is intrapersonal reflection, not a commentary.	Due by end of week – Monday at 11:59pm GST

<i>Week Two: Auditing and Attestation</i>		
	<i>Details</i>	<i>Due</i>
Contents	<ul style="list-style-type: none"> • Review concepts on auditing and attestation 	
Readings	Weekly readings are available in Moodle	
Participation	Participate in class discussion.	Participate at least 4 days a week
Discussion Questions	Respond to weekly discussion questions (2 discussion questions weekly)	Question 1 Due by day 3 (Thursday) Question 2 Due by day 5 (Saturday)
Assignment	Weekly assignments are available in Moodle	Due by end of week – Monday at 11:59pm GST
Reflection	At the end of this week write a reflection on what you have learned in the week. You may highlight any concept that really resonates with you or explore concepts that you are struggling with. Remember this is intrapersonal reflection, not a commentary.	Due by end of week – Monday at 11:59pm GST

<i>Week Three: Fraud Examination</i>		
	<i>Details</i>	<i>Due</i>
Contents	<ul style="list-style-type: none"> Review concepts on fraud examination 	
Readings	Weekly readings are available in Moodle	
Participation	Participate in class discussion.	Participate at least 4 days a week
Discussion Questions	Respond to weekly discussion questions (2 discussion questions weekly)	Question 1 Due by day 3 (Thursday) Question 2 Due by day 5 (Saturday)
Assignment	Weekly assignments are available in Moodle	Due by end of week – Monday at 11:59pm GST
Reflection	At the end of this week write a reflection on what you have learned in the week. You may highlight any concept that really resonates with you or explore concepts that you are struggling with. Remember this is intrapersonal reflection, not a commentary.	Due by end of week – Monday at 11:59pm GST

<i>Week Four: Business Environmental Concepts</i>		
	<i>Details</i>	<i>Due</i>
Contents	<ul style="list-style-type: none"> Review concepts in organizational behavior, information technology, economics, and cost accounting 	
Readings	Weekly readings are available in Moodle	
Participation	Participate in class discussion.	Participate at least 4 days a week
Discussion Questions	Respond to weekly discussion questions (2 discussion questions weekly)	Question 1 Due by day 3 (Thursday) Question 2 Due by day 5 (Saturday)
Assignment	Weekly assignments are available in Moodle	Due by end of week – Monday at 11:59pm GST

Reflection	At the end of this week write a reflection on what you have learned in the week. You may highlight any concept that really resonates with you or explore concepts that you are struggling with. Remember this is intrapersonal reflection, not a commentary.	Due by end of week – Monday at 11:59pm GST
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<i>Week Five: Financial Accounting and Reporting</i>		
	<i>Details</i>	<i>Due</i>
Contents	<ul style="list-style-type: none"> Review concepts and application of financial accounting and reporting 	
Readings	Weekly readings are available in Moodle	
Participation	Participate in class discussion.	Participate at least 4 days a week
Discussion Questions	Respond to weekly discussion questions (2 discussion questions weekly)	Question 1 Due by day 3 (Thursday) Question 2 Due by day 5 (Saturday)
Assignment	Weekly assignments are available in Moodle	Due by end of week – Monday at 11:59pm GST
Reflection	At the end of this week write a reflection on what you have learned in the week. You may highlight any concept that really resonates with you or explore concepts that you are struggling with. Remember this is intrapersonal reflection, not a commentary.	Due by end of week – Monday at 11:59pm GST

<i>Week Six: Income Taxation and Tax Planning</i>		
	<i>Details</i>	<i>Due</i>
Contents	<ul style="list-style-type: none"> Review and application of concepts in income taxation and tax planning 	
Readings	Weekly readings are available in Moodle	
Participation	Participate in class discussion.	Participate at least 4 days a week
Discussion Questions	Respond to weekly discussion questions (2 discussion questions weekly)	Question 1 Due by day 3 (Thursday)

		Question 2 Due by day 5 (Saturday)
Assignment	Weekly readings are available in Moodle	Due by end of week – Monday at 11:59pm GST
Reflection	At the end of this week write a reflection on what you have learned in the week. You may highlight any concept that really resonates with you or explore concepts that you are struggling with. Remember this is intrapersonal reflection, not a commentary.	Due by end of week – Monday at 11:59pm GST

<i>Week Seven: Business Law</i>		
	<i>Details</i>	<i>Due</i>
Contents	<ul style="list-style-type: none"> Review concepts and application of business law 	
Readings	Weekly readings are available in Moodle	
Participation	Participate in class discussion.	Participate at least 4 days a week
Discussion Questions	Respond to weekly discussion questions (2 discussion questions weekly)	Question 1 Due by day 3 (Thursday) Question 2 Due by day 5 (Saturday)
Assignment	Weekly readings are available in Moodle	Due by end of week – Monday at 11:59pm GST
Reflection	At the end of this week write a reflection on what you have learned in the week. You may highlight any concept that really resonates with you or explore concepts that you are struggling with. Remember this is intrapersonal reflection. not a commentary.	Due by end of week – Monday at 11:59pm GST

<i>Week Eight: Academic Research Paper for Peer-Review</i>		
	<i>Details</i>	<i>Due</i>
Contents	<ul style="list-style-type: none"> Data analysis Analysis of results Research implications Future opportunities and limitations Completion and submission 	

Readings	Weekly readings are available in Moodle	
Participation	Participate in class discussion.	Participate at least 4 days a week
Discussion Questions	Respond to weekly discussion questions (2 discussion questions weekly)	Question 1 Due by day 3 (Thursday) Question 2 Due by day 5 (Saturday)
Assignment	Weekly assignments are available in Moodle	Due by end of week – Monday at 11:59pm GST
Reflection	At the end of this week write a reflection on what you have learned in the week. You may highlight any concept that really resonates with you or explore concepts that you are struggling with. Remember this is intrapersonal reflection, not a commentary.	Due by end of week – Monday at 11:59pm GST

8. Online Class Policies

A. Netiquette:

You are expected to adhere to the general rules of online etiquette.

- Be polite.
- Do not write anything you would be embarrassed to have printed in the newspaper. Computer messages are not private.
- Keep in mind that any message you write can and may be forwarded to others. Again, be careful what you write.
- Do not forward personal notes or messages to others or a group unless you are certain the content is appropriate and you have asked the author.
- Respond to the whole group, through the conference, only when appropriate. Use email to send a private message to your instructor.
- Be aware how your words may affect others. Since you do not have body language cues, you must be more careful.
- When using quoted material or someone else's idea, include the citation just as you would in a hardcopy version.
- Keep messages within a reasonable length. Unless otherwise specified, it is best to limit messages to

one screen of text. Reading longer text online can be awkward.

- Reread your message before sending it; edit if necessary.

B. Participation and Discussion Question Grading:

By signing up for this program, you have made a commitment to participate in your course conferences as well as in other online activities. Remember, you are responsible for understanding and adhering to all policies. Please plan to participate regularly. Participation for this course is defined as proactive discussion in discussion questions via discussion topic streams. Discussion streams are defined as comment threads that are initiated by your instructor. This requires you to actively reflect on weekly module and textbook readings and to develop original ideas in your responses. You are expected to demonstrate critical thinking and your understanding of the content in the assigned readings as it relates to the issues identified in the conference discussion. You are expected to make your own contribution in a main topic as well as to respond with value-added comments to the contributions of at least two of your classmates. You must synthesize and analyze information, making appropriate references and citations, using APA format.

You are encouraged to respond to me as well as to other students. You will note in the grading policy that your online conference participation counts significantly toward your final grade.

You will be expected to participate 4 days a week in several different discussions and to contribute at least two substantive discussion messages on each of those 4 days. This is a required part of your grade. Participation consists of notes you send above and beyond graded assignments. This generally means the messages you send as replies to messages from your classmates and me.

Please note that both quantity and quality are important considerations when it comes to participation. For example, a message which says simply, "I agree," does not constitute participation, because it does not add anything of substance to the discussion.

In order to earn full participation points, you must add something of substance to the discussion 4 out of 7 days per week—this would consist of new ideas, your perspectives, pointed follow-up questions, etc. You will find it is much easier to keep up with an Online class when you are logging in and participating regularly.

Only posts in the Main classroom forum will count towards your class participation score.

GRADING of Discussion & Participation:

- i. Discussion question responses will count towards the class participation requirement, but will be evaluated separately.
- ii. The two discussion questions posted weekly in the main forum are the ones that need responses and will be graded.

To ensure ample time for your colleagues to have the opportunity to respond to your discussion posts - In any given week:

- Discussion Question #1 will be due before the end of day three.
- Discussion Question #2 will be due before the end of day five.

C. Late Assignments:

Late assignments receive a 10% deduction for each day they are late if assignments are not posted by 11:59 p.m. G.S.T. on the day they are due. Assignments more than 4 days late will not be accepted.

Technological issues are not considered valid grounds for late assignment submission. Unless an Incomplete grade has been granted, late assignments submitted after the last day of class will not be accepted.

D. Academic Integrity

Students are expected to turn in original work and use appropriate citations as per APA style guidelines. Students not following the University of Guam plagiarism policy will be subject to disciplinary actions as per the University of Guam guidelines.

Each Assignment will require the student to verify the originality of her/his work. When the student submits their assignment they are acknowledging explicit consent of the following statement:

Certificate of Original Work: I certify that the attached paper is my original work. I am familiar with, and acknowledged my responsibilities which are part of, the University of Guam Student Code of Academic Integrity. I affirm that any sections of the paper which has been submitted previously is attributed and cited as such, and that this paper has not been submitted by anyone else. I have identified the sources of all information whether quoted verbatim or paraphrased, all images, and all quotations with citations and reference listings. Along with citations and reference listings, I have used quotation marks to identify quotations of fewer than 40 words and have used block indentation for quotations of 40 or more words. Nothing in this assignment violates copyright, trademark, or other intellectual property laws. I further agree that the submission of my assignment as replied back to this thread is intended to have, and shall have, the same validity as my handwritten signature.

E. Plagiarism

Students are expected to turn in original work and use appropriate citations as per APA style guidelines. Students not following the University of Guam plagiarism policy will be subject to disciplinary actions as per the University of Guam guidelines.

F. Overall Grade Distribution

Attendance and Participation	10%
Discussion Questions	20%
Assignments	20%
Case studies	20%
Final Research Project	20%
Reflections	<u>10%</u>
TOTAL:	100%

G. Grading Scale

<i>Points</i>	<i>Grade</i>
93+	A
90-92.99	A-
87-89.99	B+

83-86.99	B
80-82.99	B-
77-79.99	C+
70-76.99	C
60-69.99	D
0-59.99	F

February 25, 2022

TO: Faculty Senate
RE: Technical Review Report for **Log.# 6658 BA 701 Accounting Capstone Experience**

Håfa Adai,

I reviewed your Syllabus and Schedule documents submitted as part of **Log#6658** of your application for **online delivery approval** of course, **Log.#6658 BA 701 Accounting Capstone Experience**. Your documentation **successfully passed this Technical Review**. I have offered several commendations for this online delivery application, and several revision suggestions for the final documents that will be shared with your students.

My Technical Review checked to see if the Syllabus and Schedule documents provide students with the information they need to be successful in an **online**-delivered class, including:

- Required equipment or hardware (devices and device capacity needed)
- Technical software required for this course (Word processing programs, downloads, subscriptions, or plugins)
- Technical support (links for Moodle tutorials, other software tutorials, moodlehelp, etc.)
- Information for academic resources such as the library, Writing centers, ADA information
- A section explaining the technical skills and habits students will need in order to successfully complete your online-delivered class requirements. This might include:
 - Advice on online study strategies and time management
 - Netiquette – Policies for online communication
 - Policies for recording, screengrabs, and the privacy rights of students, faculty, and guest speakers
- Information about Instructor availability, best forms of contact, and expected response times

Commendations:

- I appreciate how the “Alternative Delivery Methods” on the DE Course Outline form acknowledge the reality of island-wide power outages and individual student internet connectivity interruptions.
- The Sample Syllabus contains a robust discussion of Netiquette and online participation expectations in the “Online Class Policies” section.
- The requirement to respond to Professor-initiated discussions as well as read and reply to classmates’ writing is keeping with online teaching best practices. Biba!
- The Sample schedule is populated with assignments, activities, and opportunities for student reflection and interaction.

Recommendations:

- Include space for the Professor’s email, synchronous office hours, and contact directions in Syllabus. Some of this information was included in the DE Course Outline but should also be included in the syllabus for the students.
 - *Example: Office hours are available both online and face to face. I will be in my UOG Office (EC 117J) Monday, Tuesday, and Wednesday from 9am-11am. You are welcome to stop by; you may also reach me through Moodle chat, video, &/or telephone conference during these office hours and by appointment.*
For general course question, please use the Question Forum (a special forum on the top of our Moodle classroom. I log on to my email and our Moodle classroom Sunday – Friday (Saturdays are my off-line rest days). Expect a longer response time over the weekend.
- Update the contact information for Moodlehelp by removing names and adding the Computer Center helpdesk. (See information below)
 - Moodle Help - Phone: [671-735-2620/21](tel:671-735-2620) / Email: moodlehelp@triton.uog.edu
Monday - Friday: 8AM - 5PM, G.S.T (Sundays & Holidays: Closed)
 - CONTACT 24/7 : Email: helpdesk@triton.uog.edu
Phone: [671-735-2640/30](tel:671-735-2640)
- I recommend adding the reminder for students to use the **triton emails** as well as the **Mozilla Firefox Browser**. All Moodle messages and Moodle announcements are sent to triton emails. If students are not checking, they miss critical updates. Students who access Moodle through the Safari browser may not “see” all the assignments or have full access to materials.
- In the DE Course Outline section, “Skills and background required or expected” the following was included: “Students require computer skills, proficiency with Microsoft Office (PowerPoint, Word, etc.), and a reliable browser.” I recommend including this information in the course Syllabus in a “Required Skills, Materials, and Software” section. Will Adobe Acrobat be needed? Another .pdf file reader? Reliable internet connection and a backup internet access plan?
- Consider updating the Grading breakdown to remove “Attendance” (since this will be a fully asynchronous course) and clarify how “Participation” is different than the “Discussion Question” scoring. If synchronous conferences are a requirement, update.
- Consider clarifying due dates and updates. The Syllabus states, “You will be expected to participate 4 days a week” but the sample schedule only indicates deadlines on Monday, Thursday, and Saturday. Some clarification may be needed.

Example Course Deadlines

This is a Monday/Thursday/Saturday asynchronous course.

*All reading & assignments need to be completed on or before 11:59 PM CHamoru Standard Time, on the day they are due, either a Monday, Thursday, or Saturday

* New assignments and announcements will be posted Monday and Thursday, available after 10:00AM CHST.

- The Sample Syllabus is *missing* the **ADA Accommodation and Disability Services** information. Add before distributing to students.

While not available (or required) as part of the Faculty Senate – Technical Review process at this time, I encourage you to review and develop the **Moodle classroom** and schedule for this course with the following best practices of online teaching and learning.

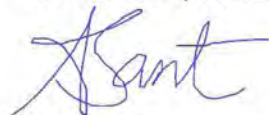
High-quality, online-delivered classes include:

- An audio or audio-visual Welcome Message (with text-only transcript for ADA accessibility)
- An audio-visual tour of the Moodle classroom showing students how to navigate the course and find important information and resources (include captioning or a text-only transcript for ADA accessibility)
- An activity (quiz, assignment, or discussion) checking for students' understanding of online learning responsibilities and expectations
- An un-graded general forum for course questions as well as non-course related student sharing
- A course divided into learning units or modules with clear expectations, deadlines, grading criteria, and supplemental or remediation opportunities.
- A course design where students have access to the course gradebook
- A course design where students have access to model assignments or examples of quality work
- A course design where students have a variety of opportunities to engage with the course materials, their instructor, and their peers
- Course content that is verified for copyright compliance
- Course content that follows universal design principles and is ADA accessible

Thank you for submitting this work and for helping to create more pathways for student learning at the University of Guam. I encourage you, if you haven't already, to explore the resources available in the Online Teaching Resources – OTR@UOG faculty sharing hub:
<https://moodle.uog.edu/course/view.php?id=3340> Enrollment Key: UOG_OLL_2020

Congratulations on satisfactorily meeting the criteria for this technical review in your Syllabus and Schedule Documents. Please let me know if I can assist you further.

~Andrea Sant, Ph.D.



Director, Online Teaching Resources-OTR@UOG



UNIVERSITY OF GUAM
UNIBETSEDÁT GUÅHAN
Board of Regents

Resolution No. 22-15

**RELATIVE TO APPROVING THE PROCEDURES, REGULATIONS, AND POLICIES MANUAL
FOR PROFESSIONAL, TECHNICAL, FEDERAL AND EXTERNALLY FUNDED EMPLOYEES
(PTE)**

WHEREAS, the University of Guam (UOG) is the primary U.S. Land Grant institution accredited by the Western Association of Schools and Colleges Senior College and University Commission serving the post-secondary needs of the people of Guam and the Western Pacific region;

WHEREAS, pursuant to 17 GCA § 16112, the Board of Regents (BOR) shall adopt rules and regulations governing selection, compensation, promotion, performance evaluation, disciplinary action and other terms and conditions of employment affecting academic personnel, and professional, technical, federal and externally funded personnel;

WHEREAS, Public Law 35-114 created a new professional, technical, federal, and externally funded (hereinafter referred to as “Professional & Technical Employees” or *PTE*) personnel. PTEs are defined as professional and technical positions that are not management positions but require significant training and education, including four (4) year degrees or other professional designations or specialized skills and federal grant and externally funded limited-term personnel that perform specified functions and possess unique skills necessary to carry out a designated scope of work;

WHEREAS, positions under the PTE category are non-classified, at-will, positions at UOG;

WHEREAS, the Manual provides employers, prospective employees, and new PTEs the guidance they need to create successful working environments and relationships; and

WHEREAS, the Administration and the BOR Committees on Academic, Personnel, and Tenure; and Budget, Finance, and Audit, having reviewed and discussed the Procedures, Regulations, and Policies Manual for PTEs, recommend the enclosed manual to the BOR for approval.


NOW, THEREFORE, BE IT RESOLVED, that the BOR approves the Procedures, Regulations, and Policies Manual for PTEs.

Adopted this 21st day of April, 2022.



Liza J. Provideo, Chairperson

ATTESTED:



Thomas W. Krise, Ph.D., Executive Secretary

UOG Human Resources Office & Equal Employment Opportunity

Procedures, Regulations, and Policies Manual for:

***Professional, Technical, Federal and
Externally Funded (PTE) Employees***

Version: March 24, 2022



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UOG Human Resources & EEO – PTE Policy Manual (Resolution # _____)

All procedures and policies are subject to change and amendment. Refer to the UOG Policy and Procedure Library website (<https://www.uog.edu/policy-procedures-library/>) for the official, most recent version.

University of Guam Policy / Procedure Face Sheet Template

Policy Type	[] Board; [X] Board-approved; [] President; [] President-approved; [] Other				
Policy/Procedure Manual Name	HRO policies for Professional, Technical, Federal and Externally Funded (PTF) Personnel				
Article No.		Article Title	Policies of the UOG Board of Regents		
Insert Policy / Procedure in		Human Resources Office Manual			
Approval Authority	Board of Regents	Effective	__/__/2022	Most Recent Review	_____
Responsible Executive	Secretary of the Board of Regents	Resolution No. (or other tracking no.)	22-__	Date of Next Required Review (date set by Board)	__/__/__
Responsible Office	Office of the Secretary of the Board of Regents	Revision Tracking			
Policy/Procedure Contact & Website where document is maintained		671.735.-2350/1; uoghro@triton.uog.edu ; https://www.uog.edu/policy-procedures-library/			
Who Should Review (not in specific order)		[] Creating group; [X] Unit Administrator(s); [] Unit Academic Affairs Committee; [X] Human Resources Office; [] Business Office; [] Facilities & Maintenance; [] Institutional Safety Committee; [] Faculty Senate; [X] Faculty Union; [] Student Government Association; [X] Administrative Council; [] Academic Officers Council; [X] Vice President Administration & Finance/Chief Business Officer; [X] Senior Vice President & Provost; [X] UOG General Counsel; [X] UOG President; [X] UOG Board of Regents; [] Guam Legislature; [] Governor of Guam			
Initiation / Review / Consultation / Approval History		Created by working group: HRO, Jim Hollyer (OTP), reviewed by groups within the governance pathway.			
NOTE: All approved changes to policy/procedures need to be made on the hardcopy of this document within 5 workdays and posted on https://www.uog.edu/policy-procedures-library/ within 10 workdays from the date approved.					

Policy Parameters

1. Policy/Procedure Statement

This policy identifies the University's Professional, Technical, Federal, and Externally Funded (PTE) employees' processes for job descriptions, job advertising, hiring, compensation, promotion, performance evaluation, salary increases, disciplinary actions, and other terms and conditions of employment.

2. Reason for the Policy/Procedure

To provide structure for hiring a new class of employees as approved by the Guam Legislature (Dec 1, 2020) and signed by the Governor of Guam via Bill 197-35(LS), herein referred to as Public Law 35-114, as an amendment to the University of Guam Charter.

3. Scope of Policy/Procedure and Exclusions

All members of the university community may be affected by this policy/procedure, except minors.

4. Who Should Read this Policy/Procedure

Administrators, employers, support staff and potential and actual Professional, Technical, Federal and Externally Funded (PTE) employees.

5. Responsibilities (list those essential to the administration, compliance, review, or reporting of the policy)

Compliance, monitoring, and review

- The Human Resources Office maintains this manual and is responsible for making sure it is kept updated, posted on the UOG website, and manages the required three (3) year comprehensive review.

Records management

- The Human Resources Office is the custodian of the University's Professional, Technical, Federal, and Externally Funded (PTE) Employees Procedures, Regulations, and Policies Manual.

6. PTE Definitions

- PTE Employees are defined as professional and technical positions that are not management positions but require significant training and education, including four (4)-year degrees or other professional designations or specialized skills and federal grant and externally funded limited-term personnel that perform specified functions and possess unique skills necessary to carry out a designated scope of work.
- Federal Grant, Externally Funded, and Auxiliary employees are defined as persons who perform specified functions and possess unique skills necessary to carry out a designated scope of work. Persons in this category are supported from federal funds and/or grants and contracts.

7. Feedback

University employees and students may provide feedback about this document by emailing the Human Resources Office at uoghro@triton.uog.edu.

Procedures, Regulations, and Policies Manual for Professional, Technical, Federal and Externally Funded (PTE) Employees

Introduction

Public Law 35-114 (signed Dec 1, 2020), from the Bill 197-35(LS), signed by the Governor, Dec 11, 2020, allowed the University of Guam to create an additional employee position type: Professional, Technical, Federal, and Externally Funded (PTE) within the University of Guam Charter. The manual provides employers, prospective employees, and new PTE employees the guidance they need to create successful working environments and relationships. One key feature of this new job type is that the jobs are "at-will." Many other aspects of this type of position are similar to existing position types.

Nothing within can conflict with the Agreement §16111. Construction With Other Laws. Insofar as the provisions of this Chapter are inconsistent with the provisions of any other law, the provisions of this Chapter shall be controlling; and in particular but not by way of limitation, except as may be provided in this Chapter, no provision of any law with respect to employment of personnel, shall be applicable to the University unless the Legislature shall specifically so state; provided, however, that the University may utilize in its operations the procedures and facilities provided by any such law or by the executive agencies of the government of Guam.

At-Will Employment

PTE positions at the University of Guam are considered as "at-will" employment. "At-Will" is defined as the ability of the employer to terminate an employee at any time for any reason, except for an illegal one, or for no reason without incurring legal liability. Likewise, an employee is free to leave a job at any time for any or no reason with no adverse legal consequences.

Appointment may be on a limited-term or regular appointment basis. Nothing in this policy shall be interpreted to conflict with or to eliminate or modify in any way the employment-at-will status of the University of Guam employees.

PTEs are to be provided with clear employment expectations, signed acknowledgements for PTE Policy Manual guidelines, and receive appropriate training.

Classification

It is important to "classify" a position in order to create and maintain a compensation plan for PTE personnel. The UOG President may delegate, to the appropriate Vice President, the authority to establish, hire, and administer the approved classification and compensation plan for PTE employees. The President will report to the Board of Regents, as appropriate, on new employee hires or significant actions under this classification.

PTE Position Types and Funding

There are three (3) types of PTE positions and the type of position offered is listed on the UOG Job Announcement:

90-workday, 18-work weeks hire (Based on Limited Need)

Short term hiring needs can be solved with a 90-workday hire. Employees will get a UG1 personnel action. Only one (1) extension, of the same duration is allowed. A second extension is not allowed and if there is a need for a longer-term position, then a position must be advertised using normal HRO processes. The recruitment process should begin no later than five (5) work weeks prior to the term expiration.

UOG Human Resources & EEO – PTE Policy Manual (Resolution # _____)

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Limited-Term Position (Based on Limited Funding)

Limited term PTE positions are generally positions that have a specific, limited term or non-sustaining purpose based on its functions to be performed and/or its limited funding source. Examples are grant or discretionarily funded positions that have a known budget and termination date; even if the end date might eventually be extended by the granting agency or funding source.

Regular Appointment

Regular Appointment PTE positions are positions which generally support sustaining critical functions within an organization and/or a sustainable funding source. Examples of such positions would generally be funded under Government of Guam or General Operation Appropriations. However, these positions are still subject to fiscal exigency situations, and year-to-year employee performance review. So, while they are considered regular appointment positions, employment in this category is subject to validation of sufficient funding allocations, performance evaluation review, fiscal exigency situations, or re-organizational restructuring requirements. Additionally, a “regular” appointment PTE position may be hired under limited term conditions if a limited term funding source is used to support the hire. In such cases, the employment documents will reflect this condition of limited term hire.

PTE positions are not to be used to replace BOR-approved faculty lines, including those unfilled. PTE positions may be titled, "teacher, trainer, facilitator, educator," for non-college level course instruction. Teaching college level/credit bearing courses shall not be part of their assigned duties nor in their job description, but they can guest lecture if they are subject matter experts. Nor can PTE employees, outside of instances where they are under faculty supervision, have independent duties that include the other three (3) faculty primary endeavors/roles of: “Extension & Community Activities,” “Creative/Scholarly Activity, and Research,” or “Library Academic and Research Support,” as defined in the UOG Faculty Comprehensive Faculty Evaluation System (CFES) document. Academic Divisions' faculty members may, however, consider PTE employees for inclusion in their part-time faculty pool to teach college level/credit bearing courses, outside scheduled workhours or through allowed flexible scheduling, following the BOR-Union Agreement's procedures and BOR Res 17-35, *Relative to Approving an Interim Compensation Scale for Part-time Faculty and Instructional Overload for Full-time Faculty*.

PTE Supervision

PTE employees may be supervised by BOR-approved administrators and other supervisors; tenure-track, full-time, adjunct, and part-time faculty, and instructors; PTE employees; limited-term hires; graduate and undergraduate students; seasonal hires; Classified and Exempt Classified employees. PTE employees may provide direction to, supervision of, and evaluation of PTE employees under their direct purview; notwithstanding other policies to the contrary.

PTE Position Qualifications and Examples of Positions

In general, a baccalaureate degree is a minimum requirement for PTE positions, but significant work experience may substitute as approved by the appropriate Vice President. These positions are found at UOG in the core areas of research, classroom education, and extension & outreach, as well as in support services offices (e.g., Auxiliary Units) and may include the following Career Groupings, as well as others:

- Academic Counseling/Support Services
- Academic Support
- Allied Health

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- Athletics
- Extension, Outreach, and/or Research Support
- Facilities Management & Services
- Information Technology
- Institutional Support
- Instructional and Student Support
- Legal Affairs
- Marketing, Communications, Public Relations, and Publications
- Preservation

These positions, and the people who occupy them, for the most part have a skillset that is in demand at UOG for particular professional positions (Table 1). (*Note: The Career Groupings and Position names are examples and may not cover all possible positions that could be needed over time*).

Table 1. Career Groupings and Possible Position Titles for PTE Positions (**EXAMPLES**).

Career Grouping	PTE Positions (<i>Example Titles most NOT current positions</i>)
Academic Counseling/Support Services	Behavioral Counseling Supervisor Student Academic Counselor Student Academic Counseling Specialist
Academic Support	Academic Advisement & Assessment Coordinator Academic Assistant Outreach Coordinator
Allied Health	Certified Nursing Assistant/Aide Dietician Nursing Teaching Assistant/Aide Nutrition Counselor Respiratory Therapy Teaching Assistant/Aide
Athletics	Administrative Coordinator (Field House) Athletic Sports Trainer Recreation Sports Coordinator
Extension, Outreach and/or Research Support	Extension Assistant Extension Associate Research Assistant Research Associate CEDDERS Associate Director CEDDERS Data Specialist CEDDERS Fiscal Manager CEDDERS Grant Assistant CEDDERS Grant Budget Supervisor CEDDERS Grant Specialist CEDDERS Interop Data Manager CEDDERS Research Associate CEDDERS Training Associate
Facilities Management & Services	Campus Maintenance Manager Compliance Officer Contract/Procurement Manager Director of Plant Operations Facilities Administrator Facilities Coordinator Facilities Coordinator/Supervisor Facilities Maintenance Analyst Facilities Designer Facilities Director Facilities Helpdesk Lead Facilities Management Executive Facilities Operations Coordinator Facilities Planning Analyst

	Facilities Program Analyst Facilities Strategic Planner Facilities Strategist Facilities Supervisor Facilities System Specialist Field Operations Manager Field Service Coordinator Lodging Facilities Manager Manager of Real Estate Move Coordinator Occupancy and Space Planner Office Services Manager Property Manager Real Estate Analyst Real Estate Strategic Manager Service Manager Space & Facility Management Specialist Space Management Specialist Space Planner Space Planning & Logistics Leader Space Planning Manager Strategic Facilities Planner Strategic Site Planner Technical Manager Workplace Services Manager Workplace Strategist Workspace Manager
Information Technology	Computer Center Assistant Database Specialist IT Support Technician Computer Operator Information Security Analyst Network Engineer Programmer/Analyst Web Application Developer Computer Operator Programmer/Analyst
Institutional Support	Administrative Supervisor Inventory Associate Program Assistant Project Coordinator Triton Store Manager
Instructional and Student Support	Community Outreach Worker ESL Educator Residence Life Assistant
Legal Affairs	Contract Administrator Contract Analyst Mediator Paralegal
Marketing, Communications, Public Relations, and Publications	Administrative Support Specialist Auxiliary Services Manager Communications Manager Communications Specialist Creative Services Manager Digital Marketing Specialist Digital Media Specialist Marketing Communications Coordinator Marketing Manager Multimedia Graphic Designer Social Media Specialist
Preservation	Archivist Archivist Specialist

	Cultural Expert Curation Specialist Curator
--	---

Length of Contracts for Limited Term At-Will Employees

The length of the contract on a UG1 for an at-will limited term employee is normally driven by the availability of funding to support the at-will employee's employment. For example, a multi-year approved grant can include hiring of personnel to perform the grant work; however, the employee's employment dates is on a year-to-year basis since the funds are disbursed on a year-to-year basis, for the multi-year term, based on project performance and budget of the funding agency.

Limited term PTEs hired for a specific grant or project may be processed through a personnel action (UG1) form and include the overall grant project summary. This can include the overall contract length of the project; however, the employment terms on the UG1 are still on a year-to-year basis, contingent on the approval/receipt of grant funds for that year and contingent on performance.

Job announcements identify the Unit or grant project name and summary. Part of this includes an explanation of the project term, and those individuals hired will work on the objectives and deliverables for that grant or Unit's work.

Compensation

PTE positions, as well as Classified and other UOG positions, are governed by BOR Resolution No. 15-01 (2/19/2015), *Relative to Adopting the University of Guam General Pay Plan (UGPP)* (Appendix 1). For PTE positions, clusters of Grades are arranged into Bands. In addition to pay, and based on the full-time or part-time status of an employee, a PTE employee may also receive other benefits as described below. The University of Guam General Pay Plan for PTE Employees is also available on HRO's website: www.uog.edu/hro

Concept of Bands of Grades

PTE personnel are organized into four (4) Bands that coincide with a cluster of Grades in the UGPP. With a comprehensive and complete Job Description form, the UOG HRO Office will help the employer decide the most appropriate Band that a new position should be in based on the professional expertise, responsibility, and independence of the position. The bands are:

BAND A – Positions that perform professional work at the entry/intermediate/independent level. Generally, these positions shall include Grades A through F.

BAND B – Positions that perform moderately complex professional work of considerable difficulty and diversity of tasks. These positions involve the application and interpretation of policies and procedures in the delivery of work and/or as a working team leader/supervisor of subordinate professionals. Positions may include the delivery of a full range of services in a subject-matter area or field of expertise. Generally, these positions shall include Grades G through L.

BAND C – Positions that are recognized as senior expert technical advisors, leaders, and subject-matter experts responsible for performing advanced and highly complex professional work beyond senior/lead workers or working supervisor level in a specialized subject area or program. These positions provide the full range of technical support services in an area or field of expertise. Generally, these positions shall include Grades M through R.

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BAND D – Positions that function as a program manager responsible for setting the direction for a highly complex specialized subject-area or a program with considerable depth and breadth of complexities. These positions provide the overall leadership, planning, direction, organization, program evaluation, development of programmatic short- and long-range goals, objectives, and plans. These positions also develop system-wide policies with inherent responsibility to serve as a highly influential advisor to senior executives and/or policy expert on the program and its administrative requirements. Generally, these positions shall include Grades S through X.

Professional Development Support

Hiring, fostering, advancing, and retaining the best employees over time helps UOG units and projects create even greater impacts and provide a higher return on investments made on the employee's behalf.

THIS SECTION WAS REMOVED AND IS AWAITING RESOLUTION ON A CAMPUS-WIDE STAFF EDUCATION SUPPORT PROGRAM

Employee Advancement

Professional growth and progression are parts of a healthy UOG work environment. Advancing a qualified PTE, in-place, reduces turn-over and associated replacement costs, and keeps valuable historical knowledge within the Unit or project. There are three (3) options for in-place advancement.

1. Receiving a 2-step increment upon attainment of a higher degree that is relevant to the current position

PTE who independently pursue a higher degree are encouraged to do so. All academic education programs for employees must follow the April 9, 2019 UOG President's memo on, "Personnel Pursuing Degrees and Additional Education." In order for an employee to be considered for a 2-Step increment at their current position, the following conditions must be met:

- 1) The employee and their supervisor must have a discussion, which is documented in writing, a copy of which is shared with the Human Resources Office, prior to the employee starting the degree program, or continuing a program when first hired, with a clear understanding of the possible benefits to a project or unit of an employee gaining new knowledge or skills.
- 2) The new knowledge or skills are clearly pertinent to the position or an upgraded version of the position.
- 3) The employee's final grade point average in all courses pertaining to the job be an average of 3.0.

Process

PTE's revised salary is calculated at 2 Steps from the salary prior to graduation.

2. Receiving a raise, in place, with significantly more duties WITHOUT transitioning to a next level position.

There are times when a current PTE is called upon to permanently take on more advanced tasks than what they were originally hired to do. This is a "position reallocation" via a "position review." In this situation, solid, detailed justification must be written to allow for a current employee to be considered for compensation for permanently performing additional work without going through the process of an advertised position upgrade.

Process

In order for an employee to be considered for a 2-Step increment, the following conditions must be met:

- 1) The employee and their supervisor must have a discussion, which is documented in writing, outlining the job duties on the current job description and the additional, permanent, duties the employee is asked to take on.
- 2) A request is then made to the UOG Human Resources Office to conduct a "position review."
- 3) This position review document is submitted to the appropriate Vice President for consideration and the 2-Step permanent increase. Their decision is final. PTE's new salary is calculated at 2-Steps from the salary prior to position modification.

3. Transitioning an existing employee to a next level position with significantly more duties.

PTE's have an opportunity to apply, compete, and transition into upward career promotional positions through in-house, or university-wide, merit-based recruitment processes. Preferred Qualifications/Selective Factors must be listed on the job announcement.

Process

Position must be advertised per HRO guidelines.

Leave Types

It shall be the policy of the University of Guam to afford an opportunity for PTE to take leave for valid reason(s). PTEs are encouraged to plan and submit their leave request to their superiors in a timely manner to avoid any unnecessary disruption to the work operation. To be a "full-time" employee, the PTEs must work a minimum of 40 hours/week.

Leave Type	PTE Eligibility
Administrative Leave	Full-time/Part-time
Annual Leave	Full-time
Emergency Leave	Full-time
Family Medical Leave Act (FMLA)	Full-time
Leave for Child School-Related Purposes	Full-time/Part-time
Military Leave	Full-time/Part-time
Parental Leave	Full-time
Pregnancy-Related Medical Leave	Full-time
Sick Leave	Full-time

A) Administrative Leave

Authorized administrative leave may be granted to PTE who are engaged in official University business activity or function and are excused from duty without loss of pay and without charge to Annual Leave for their absence.

Administrative leave may be authorized for the following reasons:

1. For participation in conferences, trainings, workshops, or meetings on/off-campus;
2. For unusual weather conditions such as a typhoon or major disaster which creates hazardous conditions and unsafe working conditions as determined by University officials;
3. For jury duty service;
4. For pregnancy related-leave;
5. For participation in child school-related purposes; or
6. For occupational injury or illness sustained during the performance of duties and responsibilities.

B) Annual Leave

PTEs may be entitled to annual leave accrual, subject to the availability of funds. Accrual occurs during the leave year, meaning the period from the beginning of the first complete pay period in a fiscal year and ending immediately before the first day of the first complete pay period in the following fiscal year. Annual Leave shall be accrued for complete bi-weekly periods in which the PTEs are in paid status, at the following criteria:

Full-Time Service Years*	Accrual Rate
Less than 5 Years of Service	One-half day (4 Hours) for each full bi-weekly pay period
Minimum 5 Years, but less than 15 Years of Service	Three-fourths day (6 Hours) for each full bi-weekly pay period
15 Years and 15+ Years of Service	One (1) day (8 Hours) for each full bi-weekly pay period

*NOTE: PTEs shall be credited for full-time employment with the Executive, Judicial, and/or Legislative Branch of the Government of Guam.

The use of leave is a privilege to be taken for the convenience of both the PTE and the University of Guam. It shall be the policy of the University to afford PTEs the opportunity to take

leave, and whenever possible, prevent loss of leave by unintentional forfeiture. Leave, however, is subject to the approval by the immediate supervisor. When the services of PTEs are required after full consideration of the request, the University's operational needs may outweigh the employee's request for leave. Under extenuating circumstances, absence or tardiness from duty of less than fifteen (15) minutes may be excused by the immediate supervisor without charge to leave.

This leave is also applicable to a Guam National Olympic committee recognized-athlete or coach who represent Guam and it must be applied consistent with 4GCA §4109 (f)(1).

Unused Annual Leave in excess of 320 hours, up to maximum of 100 excess hours, shall be credited into the PTE's sick leave account at the end of the fiscal year. All other excess accrued leave (beyond 320 hours) shall be automatically forfeited at the end of the fiscal year.

In order to avoid unnecessary disruption of work, for leaves longer than 40 hours, PTEs are required to request approval for leave four (4) workweeks prior to that leave. For leaves shorter than 40 hours, leave requests must be made to immediate supervisor no less than 48-hours before leave. Failure to provide appropriate notice may cause absence to be charged as unauthorized leave of absence without pay. Leave requests submitted less than the 48-hour time period may be considered due to extraordinary or unavoidable circumstances.

Annual Leave shall not be granted in advance of being earned. PTEs who have insufficient leave to cover the requested approved period of absence shall be placed on approved leave of absence without pay.

Upon separation of employment from the University of Guam, PTEs shall be entitled to compensation for any earned unused annual leave (up to 320 hours) to his/her credit at the PTE's normal base rate of pay. The official end date shall be the last date of active employment.

C) Emergency Leave

Emergency Leave with pay may be authorized for the convenience of the PTE in an emergency situation involving the illness or death of the employee's parent, spouse, child, brother or sister. Emergency leave shall be for not more than five (5) business days. For the purpose of this section, travel time shall not be included in the computation of off-island emergency leave. In extraordinary circumstances, emergency leave may also be granted for an emergency situation involving the illness or death of someone other than the employee's parent, spouse, child, brother or sister when approved by the immediate supervisor. PTEs may request to extend the leave of absence by choosing to use annual, sick leave or approved leave of absence without pay.

D) Family Medical Leave Act (FMLA) Leave

PTEs are eligible for FMLA leave if he or she has been employed for at least twelve (12) months and has worked at least 1,000 hours during the twelve (12) month period immediately preceding the leave.

An eligible employee may request and will be granted up to twelve (12) business weeks of unpaid FMLA leave during any twelve (12) month period for one or more of the following events:

- a. The birth and first year care of a child;
- b. The placement of a child for adoption or foster care in the employee's home;

- c. The care of the employee's spouse, child, or parent with a serious health condition; or
- d. The employee's serious health condition which renders him or her unable to perform the functions of the employee's position.

PTEs shall provide no less than 30 days' notice, before the date the leave is to begin, to his/her immediate supervisor of the employee's intention to take leave. In the event the 30 days' notice is not possible, the employee shall provide notice as is practicable.

PTEs who are approved for FMLA Leave to care for a child, spouse, parent, who has a serious health condition may be required to submit a certification issued by the health care provider of the individual requiring care. The certification shall include the following:

1. Date on which the serious health condition commenced;
2. Probable duration of the condition;
3. Estimate of the amount of time that the health care provider believes the employee needs to care for the individual requiring the care; and
4. Statement that the serious health condition warrants the participation of a family member to provide care during a period of the treatment or supervision of the individual requiring the care.

PTEs who request for leave because of his or her own serious health condition may be required to submit certification issued by his or her health care provider. The certification shall include the following:

1. Date on which the serious health condition commenced;
2. Probable duration of the condition;
3. Statement that, due to the serious health condition, the PTE is unable to perform the functions of his/her position.

The University may require that PTEs obtain subsequent certification regarding the employee's serious health condition on a reasonable basis, if additional leave is required. As a condition of an employee's return from leave taken because of the employee's own serious health condition, the University may require the PTE to obtain certification from his/her employee's health care provider that the employee is able to resume work.

E) Leave for Child School-Related Purposes

Eligible PTEs who are parents shall be granted Administrative Leave for the purpose of child school-related activities. School related activities include but are not limited to the following:

1. Finding, enrolling, or re-enrolling an employee's child in a school or with a licensed childcare provider;
2. Meeting with a teacher or other school official concerning the child's performance;
3. Volunteering parental-involvement time at the child's school; or
4. Participating in activities of the school or licensed childcare provider of the employee's child, including attendance at a graduation, school play, or school fair.

PTEs may use up to a maximum of four (4) hours every two (2) pay periods of Administrative Leave for child school-related activities, which may be utilized at the arrangement of the employee with the employee's immediate supervisor and may be split into smaller separate segments over the two (2) pay period timeframe, but shall not carry over to the next two (2) pay periods or thereafter. "Parent" means a biological mother/father, guardian, stepparent, foster parent, or grandparent of, or a person who stands in loco parentis to, a child.

Child (plural: children) (a) Child means a biological, adopted, or foster child, a stepchild, a legal ward, or a child of a person standing in loco parentis. A child shall be either of the following: (1) under eighteen (18) years of age; or (2) an adult dependent child.

Childcare provider emergency or school emergency means that an employee's child cannot remain in a school or with a child care provider due to one (1) of the following: (A) The school or child care provider has requested that the child be picked up, or has an attendance policy, excluding planned holidays, that prohibits the child from attending or requires the child to be picked up from the school or child care provider; (B) Behavioral or discipline problems; (C) Closure or unexpected unavailability of the school or child care provider, excluding planned holidays; or (D) A natural disaster, including, but not limited to, fire, earthquake, or flood.

PTEs are required to provide documentation from the school or licensed childcare provider as proof that he or she engaged in the child-related activities permitted. Documentation shall include the date, time, and certification signature of the child's school official or representative.

F) Military Leave

Military leave of absence may be granted to PTEs presenting military orders requiring temporary active duty for training with a reserve unit of the United States Army, Navy, Air Force, Marine Corps, Coast Guard or National Guard Unit for a period not exceeding fifteen (15) calendar days. Authorized annual leave with pay or authorized leave of absence without pay may be applied in excess of the 15-day limitation. It shall be the PTE's responsibility to submit a military leave request to his/her immediate supervisor in advance, supported with a copy of the military orders. A copy of the military orders shall also be provided to the University's Human Resources Office and Payroll Office.

G) Parental Leave

Eligible PTEs may use the Parental Leave upon birth of his or her child or the adoption of a child five years old or younger. Parental leave allows for paid leave not to exceed twenty (20) working days, encompassing the date of childbirth or adoption of a child five years old or younger.

H) Pregnancy-Related Medical Leave

Eligible PTEs may use pregnancy-related medical leave for pregnancy, childbirth, or medical conditions related to such. This paid administrative leave is for a max of ten (10) workdays which should encompass the date of childbirth.

After the use of pregnancy related medical leave, the eligible female employee can take additional leave in combination, not to exceed 130 workdays of total leave surrounding childbirth. The employee may use parental leave (20 working days), sick leave, annual leave, compensatory leave, and Leave Without Pay (LWOP) in that order. If the employee is eligible for pregnancy related medical leave, that form of paid administrative leave will be used immediately prior to parental leave. All leave used shall not exceed 130 workdays or two (2) consecutive academic years, including pregnancy related medical leave and parental leave and other types of leave noted in the law.

Employee is responsible to provide the immediate supervisor at least 90 days of notification of intent to use pregnancy related medical leave. If less than 90 days, notice shall be given as soon as is reasonably practical.

l) Sick Leave

Eligible PTEs may be entitled to accrue sick leave at the rate of four (4) hours each bi-weekly pay period in which they are in paid status. Sick Leave shall be granted upon approval by the immediate supervisor for the following reasons:

1. For absence due to personal illness, injury or temporary disability. A physician certification is required for temporary disability indicating approximate length of absence;
2. For medical, dental, or optical examination or treatment of any mental health examination, counseling or treatment;
3. For absence due to compensable injury arising out of the course of University employment;
4. For exposure to a contagious disease to avoid jeopardizing the health of others, or to give care to an immediate family member who has a contagious disease.

Sick Leave will be charged in the amount used with a minimum of one (1) hour. PTEs shall accrue sick leave without limitation and carried over from year to year. Sick Leave accrual shall continue when PTEs are on paid status.

PTEs are required to notify their immediate supervisor as early as possible and no later than the starting of the normal workday when unable to report for work due to illness or injury, giving reason(s) for absence. PTEs who are absent due to illness, injury, or quarantine in excess of three (3) consecutive workdays shall be required to furnish a physician certification to be turned into the immediate supervisor upon return to work; otherwise, the absence shall be charged as unauthorized leave of absence without pay and may result further in appropriate disciplinary action. The physician certification shall contain information as to any restriction(s) to the PTEs performance of duties normally assigned. Falsification of a physician statement shall be considered as sufficient authorized cause for disciplinary action.

Sick leave, with pay, up to a maximum of thirteen (13) days, may be granted in advance of earning such leave, under the conditions described in 4GCA §4108, (a, b, d, f-3, f-4).

Upon separating from the University of Guam, PTEs sick leave balance shall remain in their account. Sick leave shall not be converted to cash. PTEs returning to active employment shall have their accrued sick leave account restored. Upon retirement, sick leave hours are converted to hours toward retirement time.

Overtime Pay and Compensatory Time-off

It is possible for a full-time PTE to be compensated for overtime provided Overtime requirements/eligibility are met, including a work request is made and approved in advance of the Overtime dates, and that the work performed is "non-exempt," and that a unit/project can afford the additional cost. In the event Overtime funding is not available, Compensatory Time-Off (CTO) in lieu of overtime may be considered (See BOR Resolution 21-19).

Voluntary Leave Sharing Program

Full-time PTE employees are eligible for the GovGuam Voluntary Leave Sharing Program as both providers of their leave hours and receivers of someone else's leave time assuming all rules are followed. PTE employees who have exhausted their leave but need more time to care for a sick family member, attend to their own medical or personal needs, or who are called to military duty, are appropriate recipients. The Program allows an employee to transfer earned sick or annual leave to another employee (the recipient) within any department or agency. Before the donated leave can be transferred and used, the recipient must first exhaust all sick and annual leave or any compensatory time they may have earned. Other conditions apply.

Transfer of Earned GovGuam Leaves to New PTE Positions

If the employee in the new PTE position is entitled to all fringe benefits such as leave accrual, then the employee's leave balance (from a previous Classified or non-Classified position) is maintained with that employee. The key is that the employee did not separate from the University; therefore, his/her leave balance remains and is transferable. The burden of the cost of the leave will commensurately be transferred to the new employer and their unit or project. If a unit or project cannot afford some or all of the cost of the accumulated leave, the employer may request that the new employee cash out their unused leave (up to 320 hours) before starting the PTE position.

Observed Government of Guam Holidays

1. New Year's Day
2. Martin Luther King, Jr. Day, the third Monday in January
3. Guam History and Chamorro Heritage Day, the first Monday in March
4. Memorial Day, the last Monday in May
5. Independence Day, July 4th
6. Liberation Day, July 21st
7. Labor Day, the first Monday in September
8. All Souls' Day, November 2
9. Veterans' Day, November 11
10. Thanksgiving, the fourth Thursday in November
11. Our Lady of Camarin Day, December 8; and
12. Christmas, December 25th

Whenever a holiday falls on a Saturday, the preceding workday (normally on a Friday) shall be a holiday. When the holiday falls on a Sunday, the subsequent workday (normally on a Monday) shall be a holiday. In addition to the holidays specified, I Maga'lahaen/Maga'hagan Guåhan may declare by Executive Order additional non-permanent holidays for special purposes. No holiday declared by Executive Order shall be continued beyond the year in which the Executive Order is issued.

Medical and Dental Benefits

Each fiscal year, fixed amounts are negotiated and is dependent on the employee's status (e.g., single class I, family class II, III, or IV.) Please refer to the Government of Guam Fiscal Year Group Health Insurance Program Medical and Dental Rates for exact amounts. Rates subject to change see [insert link](#)

<https://www.uog.edu/administration/administration-finance/human-resources/forms.php>

Retirement Benefits

PTEs may be eligible for retirement participation into one of the following plans: Defined Benefits (DB) Plan, Defined Benefits 1.75 Plan, Defined Contributions (DC) Plan, or Social Security (Student Hires Only). There are eligibility criteria requirements for plan participation. Please refer to the Government of Guam Retirement Fund (GGRF) website for more information: www.ggrf.com

Benefit(s)	Eligibility	Employee Share (Bi-weekly)	Employer Share (Bi-weekly)	UOG General Fringe Cost Estimate** (Benefits, including contributions to employee retirement, and some contribution to unfunded retirement liability)
Retirement				
Defined Benefits (I)/Inclusion Plan	Full-Time (40 hours per week)	10.50%		26.79%
DB 1.75 Plan	Full-Time (40 hours per week)	9.50%		26.79%
457 Plan (mandatory only to DB 1.75 members)	Full-Time (40 hours per week)	1%	None	
DC Plan*	Full-Time (40 hours per week)	6.20%	6.20%	26.79%
DC Plan*	Part-Time (<40 hours per week)	6.20%	6.20%	26.79%
DC/Retirement Disability	\$19.01 per pay period		\$19.01	
Social Security (Student hires Only, does not include Medicare)	Full-Time/Part-Time	6.20%	6.20%	
Medicare	Full-Time/Part-Time	1.45%	1.45%	
Life Insurance	Full-Time	Refer to insurance rate sheet	\$7.03	
* Employee must work to the first day of their 6th year to be vested and have UOG match their retirement contribution. ** Benefits, and thus costs, may differ by individual appointment.				

Life Insurance - The Standard

PTEs may be eligible for life insurance. Coverage may include the basic life insurance coverage of \$10,000 at no cost to the PTE. If the PTE is interested in additional life insurance coverage, he or she may qualify up to \$120,000.00. Application may be made during the life insurance open enrollment period, or with required Medical Statement Form – subject to insurance provider approval. Premium deductions are based on age banded rates, unless otherwise specified. Rates subject to change see [insert link](#)

Coverage Amount	Employee's Age as of Jan 1 st <31	Employee's Age as of Jan 1 st 31-40	Employee's Age as of Jan 1 st 41-50	Employee's Age as of Jan 1 st 51-60	Employee's Age as of Jan 1 st 61-70	Employee's Age as of Jan 1 st 71+
\$30,000	\$1.44	\$2.91	\$8.73	\$15.99	\$50.88	\$83.61
\$35,000	\$1.68	\$3.40	\$10.19	\$18.66	\$59.36	\$97.55
\$40,000	\$1.92	\$3.88	\$11.64	\$21.32	\$67.84	\$111.48
\$45,000	\$2.16	\$4.37	\$13.10	\$23.99	\$76.32	\$125.42
\$50,000	\$2.40	\$4.85	\$14.55	\$26.65	\$84.80	\$139.35
\$55,000	\$2.64	\$5.34	\$16.01	\$29.32	\$93.28	\$153.29
\$60,000	\$2.88	\$5.82	\$17.46	\$31.98	\$101.76	\$167.22
\$65,000	\$3.12	\$6.31	\$18.92	\$34.65	\$110.24	\$181.16
\$70,000	\$3.36	\$6.79	\$20.37	\$37.31	\$118.72	\$195.09
\$75,000	\$3.60	\$7.28	\$21.83	\$39.98	\$127.20	\$209.03
\$80,000	\$3.84	\$7.76	\$23.28	\$42.64	\$135.68	\$222.96
\$85,000	\$4.08	\$8.25	\$24.74	\$45.31	\$144.16	\$236.90
\$90,000	\$4.32	\$8.73	\$26.19	\$47.97	\$152.64	\$250.83
\$95,000	\$4.56	\$9.22	\$27.65	\$50.64	\$161.12	\$264.77
\$100,000	\$4.80	\$9.70	\$29.10	\$53.30	\$169.60	\$278.70
\$105,000	\$5.04	\$10.19	\$30.56	\$55.97	\$178.08	\$292.64
\$110,000	45.28	\$10.67	\$32.01	\$58.63	\$186.56	\$306.57
\$115,000	\$5.52	\$11.16	\$33.47	\$61.30	\$195.04	\$320.51
\$120,000	\$5.76	\$11.64	\$34.92	\$63.96	\$203.52	\$334.44

Note: Life Insurance: Fixed amount \$6.83 biweekly (information provided by UOG Payroll/update to fixed amount normally in January).

Recruitment Process

To initiate the recruitment of a PTE position, the following must be obtained:

- Using the PTE Job Description template, write a memo to request to HRO via the appropriate VP and/or President with hiring authority approval(s) signatures to initiate recruitment process.
- Funds certification by an accountant at the UOG Business Office (GL account number and fund source; accounting certification signature).
- PTE position description, using the provided template, which includes the minimum qualifications requirements, and other duties and responsibilities.
- Establishment of a Selection Interview Board (SIB), with one (1) EEO representative

PTE job announcement(s) shall be posted via general circulation/general distribution and on the Human Resources Office's website for a minimum posting of ten (10) business days. Advertisement in local newspaper/journal vendor(s) or other media source(s) may be available, subject to funding availability.

Only applications received by the job announcement closing date will be accepted and considered for the position. Applications will be evaluated based on the PTE position's minimum experience, education, and training. Preference may be considered for applicants meeting the position's preferred qualifications, if any.

Qualified applicants will be referred to the appropriate Unit for further review and consideration, including scheduling of interviews. The referral memo to the Unit shall include the applicant(s) name(s) deemed qualified for the position. Upon completion of interviews, an interview board shall submit a recommendation report including strengths and weaknesses of each candidate interviewed. The report shall include information obtained from the reference checks conducted. The report is forwarded to the appropriate administrator and/or hiring authority for final selection.

Non-selection notifications shall be sent by HRO to all applicants unsuccessful in the recruitment.

The President will report to the Board of Regents, as appropriate, on new employee hires or significant actions under this classification.

Job Description

PTE job announcements will include the following topics.

Position Title:

Position Number:

Hiring Unit:

Location:

Date Posted:

Closing Date:

Salary Information:

Benefits Included:

Full-Time/Part-Time:

Limited Term/Regular Appointment:

Reports to:

Other Conditions:

Job Description:

Major Duties and Responsibilities:

Duties and Responsibilities (**denotes essential functions):

Judgement Exercised:

Controls Over Position:

Supervision Exercised:

Fiscal Approvals:

Minimum Qualifications:

Preferred Qualifications:

PTE Work Planning and Performance Review:

To Apply:

Required Documents to Include:

Required Documents When Offered Position:

Inquiries:

EEO/AA, Clery Act, ADA:

Performance Evaluation

PTE positions are evaluated by the following timeframes. Employees who meet performance expectations may be entitled to an "increment" at the appropriate time and as the budget allows.

Table 3. Evaluation Time Periods for PTE Employees.

Evaluation	Period	Status
Probation	0-3 Months	Preliminary performance review for continued employment (progress review status)
Probation (extension)	3-6 Months	Final performance review for continued employment (final recommendation)
Steps 1 -7	12 Months	Performance Review/salary increase (1 year)
Steps 7-10	18 Months	Performance Review/salary increase (1 year, 6 months)
Steps 10-18+	24 Months	Performance Review/salary increase (2 years)

Note: Salary increases are subject to both a successful performance review AND the availability of funds.

PTEs are expected to perform prescribed Major Duties and Responsibilities of the position hired for, and to engage with his/her superior(s) regarding work-related assignment activities. Performance review(s) resulting in less than the minimum satisfactory level may result in appropriate disciplinary action for correction, and/or termination.

As part of each evaluation period, PTEs will document their work assignments/tasks/projects using the PTE evaluation tool that has:

1. Employer supplied Expected Duties and Responsibilities
2. Employee supplied Evidence of Accomplishment
3. Employer rating
4. Employee response and acknowledgement of feedback
5. HRO processing of evaluation

The PTE Work Planning Form and Performance Evaluation Review Forms are accessible on HRO's Website. Forms may be downloaded/accessible at: <https://www.uog.edu/hro>.

WORK PLANNING FORM (WPF)
Page 1

Taking Duties and Responsibilities from the original Job Description, this Excel file ([link to be put here](#)) captures the employer's expectation of basic and more advanced work to be performed at the start of a performance period. At the evaluation time, the employee provides the employer with evidence of accomplishment in the Future Plan of Work section.

**Professional, Technical, Federal and Externally Funded Employee
 Work Performance Evaluation Form**

Directions: Evaluate PTFEF employees at the required intervals using this form. Use the most current job description and Major Duties and Responsibilities to provide an accurate assessment of performance.

GENERAL INFORMATION			
Date of Evaluation			
First & Last Name	Tom Jones	Project Name	
Job Title		Evaluation Type	12 mo. / 18 mo. / 24 mo.
Period From / To			

CURRENT JOB DUTIES / RESPONSIBILITIES

Directions: Performing these Job Duties / Responsibilities is what the employee will be evaluated on for the most recent interval. Review it for completeness and accuracy and make necessary changes, with employees involvement, for the next evaluation. **Importance: P = Primary, E = Essential.**

From Job Description

Importance	Duty / Responsibility No.	% time spent in a typical month	Duty / Responsibility Description
	1.		
	2.		
	3.		
	4.		
	5.		
	6.		
	7.		
	8.		Performs other duties as assigned. (Required duty/responsibility, but can't be more than 10%)
	Total (100%)	0%	

CURRENT JOB DESCRIPTION VERIFIED

Supervisor: Is the employee's Job Description's Major Duties and Responsibilities, on which this evaluation is based, an accurate reflection of the work that needs to be done by this position? IF, NO, update job description at the earliest possible time in consultation with the employee.

YES		NO	
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FUTURE PLAN OF WORK AND EVIDENCE OF ACCOMPLISHMENT AT THE END OF REVIEW PERIOD

Directions: This section serves as a Plan of Work for the upcoming evaluation period and at the end, final accomplishments are listed against plans. If Plans of Work are not part of this job position, do not fill out. Else, simply list planned activities/assignments/tasks/projects with as much detail as possible. For example, if a major role is to provide training to employees, please list the specific training name, training objective(s) and deliverable(s), targeted

For higher Band positions that have more independence

Planned Activities	A. Expected Evidence of Accomplishment	B. Actual Accomplishment
1.		
2.		
3.		
4.		
5.		
6.		
7.		
8.		
9.		
10.		

WORK PLANNING FORM (WPF)
Page 2

The employer reviews the employee's input and scores their efforts in the Performance Competencies box.

First & Last Name:

RATING DEFINITIONS

Directions: With the above Job Duties / Responsibilities in mind, how well did this employee perform at work. Use the rating definitions to evaluate the Performance of the employee, since the last evaluation, on page 2.

Merit	3	Sustained exceptional performance. Achievements are clearly the best among peers or have significance to project outcomes.
Satisfactory	2	Performance satisfies the requirements of the job. Performance meets standards set for the position on a consistent basis.
Needs Improvement	1	Improvement needed in job performance (e.g., job competence, knowledge, skills, abilities, conduct, etc.)
Unsatisfactory	0	Performance completely fails standards established for the job.

PERFORMANCE COMPETENCIES

Directions: Using the Rating's above, score the employee on each of the Performance Competencies. Provide Comments in the box below the table, especially on deficiencies.

	Rating 0-3
1. Attendance/Work Habits: Appropriate use of paid/unpaid leave, reliable to meet project's workload, maintains required hours, effective use of time.	
2. Cooperation: Ability and willingness to work with associates, superiors and others. Develops cooperation while working toward solutions and goals.	
3. Communication: Communicates timely and effectively to superiors/coworkers.	
4. Dependability/Commitment to Work: Conscientious, responsible, reliable with respect to work completion.	
5. Initiative: Works independently toward project's or job's goals. Improves working skills and abilities.	
6. Learning Ability/Knowledge of Job: Readily grasps new job requirements. Has a clear understanding of facts or factors pertinent to the job.	
7. Productivity: Completes all assignments on time within acceptable standards. Submits assignments timely. Operates with a clear sense of priorities.	
8. Quality of Work: Thoroughness, accuracy and neatness of work. Takes appropriate action to reduce errors.	
9. Overall Support & Contributions to Success of Project: Measurable contributions that produced significant impact to the success of the program or project during the rating period.	
10. Safety Awareness: Contributes to and encourages a safe work environment. Follows safety rules, follows good practices, takes proper care of equipment.	
Total Score for Performance Competencies	0
Total Score for Performance Competencies	#DIV/0!

WORK PLANNING FORM (WPF)
Page 3

The employer provides the employee with written feedback of their performance during the evaluation period along with any suggestions for improvement. The employee signs this form to acknowledge that they have been given feedback.

First & Last Name:

PERFORMANCE NARRATIVE

1) Demonstrated strengths and accomplishments.

2) Areas requiring improvement.

3) Actions needed by employee to demonstrate improvement in work performance and/or job competence.

EMPLOYEE COMMENTS

Employees: provide comments below. If more space is needed, provide additional sheets. Those sheets need to be reviewed and signed by supervisor.

EMPLOYEE ACKNOWLEDGEMENT

By signing below, I am only acknowledging that my supervisor reviewed this performance evaluation with me.

Print name
Signature

Date

CONCLUSION OF EMPLOYEE EVALUATION PROCESS

WORK PLANNING FORM (WPF)
Page 4

The UOG Human Resources Offices processes the evaluation form and takes action, as indicated.

ADMINISTRATIVE REVIEW AND COMMENT

First & Last Name:

Average score from Page 2:

Overall Rating	Scoring/Rating Ranges
Merit	2.4 - 3.0
Satisfactory	1.6 - 2.3
Needs Improvement	1.0 - 1.5
Unsatisfactory	0.0 - 0.9

Performance Recommendation Relative to the Employee Earning an Increment

Supervisor - person performing this employee review and providing the above recommendation

Print name Date

Signature

Principal Investigator - Job Description Certification

YES NO

Print name Date

Signature

University of Guam Human Resources Office

Print name Date

Signature

Disciplinary Action for PTE Employees

This section sets forth the guidelines and procedures by which the President (or appropriate Vice President) may take appropriate disciplinary action on a PTE Employee.

The University of Guam's disciplinary action policy explains the steps to address PTE's failure to perform. Although these guidelines outline the disciplinary steps below, PTEs work At-Will, and can be terminated at any time, for appropriate reasons. Note: Not every infraction leads to Progressive Discipline.

NATURE OF OFFENSE	
A	Unauthorized absence.
B	Falsifying attendance record for oneself or another employee.
C	Leaving job to which assigned at any time during working hours without proper permission.
D	Unexcused or unauthorized absence on one or more scheduled days of work or assigned overtime.
E	Unexcused tardiness.
F	Actual or attempted theft of government property or property of others.

CONDUCT	
A	Criminal dishonest, infamous or notoriously disgraceful conduct adversely affecting the employee/ employer relationship (on duty or off duty).
B	Disobedience to constituted authorities, or deliberate refusal to carry out any proper order from any supervisor having responsibility for the work of the employee; Insubordination.
C	Disorderly conduct; fighting threatening or attempting to inflict bodily injury to another; engaging in dangerous horseplay or resisting competent authority.
D	Disrespectful conduct; use of insulting, abusive, or obscene language to or about other personnel.
E	Falsification, misstatement, or concealment of material fact in connection with any official record.
F	False testimony or refusal to testify in an inquiry, investigation or other official proceeding.
G	Knowingly make false or malicious statements with the intent to harm or destroy the reputation of authority, or other official standing of individuals or organizations.
H	Gambling or unlawful betting during working hours.
I	Promotion of gambling on Government premises.
J	Willful damage to Government property or the property of others.
K	Engaging in prohibited Political Activity (Appendix R) acts covered in Title 4 GCA Section 9102.

DISCRIMINATION	
A	Discriminating against an employee or applicant because of race, color, creed, religion, age, sex, political affiliation, marital status, national origin, disability, sexual orientation or other prohibited discriminatory practices.

INTOXICANTS	
A	Reporting for duty or being on duty under the influence of intoxicants, unauthorized possession of or attempting to bring intoxicants on Government premises.
B	Reporting for duty while under the influence of a narcotic or dangerous drug, or use of same on Government property or on duty.

UOG Human Resources & EEO – PTE Policy Manual (Resolution # _____)

All procedures and policies are subject to change and amendment. Refer to the UOG Policy and Procedure Library website (<https://www.uog.edu/policy-procedures-library/>) for the official, most recent version.

C	Authorized sale or transfer of narcotic or dangerous drug Government or property or during duty hours.
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PERFORMANCE	
A	Careless workmanship resulting in spoilage or waste of materials or delay in production.
B	Covering up or attempting to conceal defective work; removing or destroying same without permission.
C	Failure or delay in carrying out orders, work assignments or instructions of superiors.
D	Loafing, wasting time, or in-attention to duty.
E	Sleeping on duty where life or property is endangered.
F	Unauthorized use or possession of, loss of or damage to Government property or the property of others.

SAFETY	
A	Failure to observe precautions for personal safety posted rules, signs, written or oral safety instructions, or to use protective clothing or equipment.
B	Violation of safety regulations which endangers life or property.
C	Endangering the safety of or causing injury to personnel through carelessness.
D	Failure to observe no smoking regulations or carrying matches in restricted areas.
E	Violating traffic regulations, reckless driving on government premises, or improper operation of government motor vehicles.
F	Criminal convictions for felonies or misdemeanors that are nexus to the position while employed.

Steps in UOG's Progressive Disciplining Process:

1. Verbal warning

This is typically the first step in the discipline process. In this step the PTE receives verbal warnings in private. The exact nature of what took place and why it is a violation of policy, or how it falls short of performance expectations, should be explained, along with corrective action(s). The supervisor will document the verbal discussion with the employee. This is for the supervisor's files only and not a part of the employee's personnel file. Include the employee's acknowledgement of the document.

2. Formal written warning

The immediate supervisor should use a write-up form to describe the incident and corrective actions. The PTE should read and acknowledge receipt of the form. This form is available at the HRO website – <https://www.uog.edu/hro>

3. Formal disciplinary meeting

In this step, the immediate supervisor and the Chief Human Resources Officer (CHRO), or the appropriate designee, meet to discuss the problem(s). Then, the CHRO investigates and then informs the parties of the investigation results. The PTE is informed of the appropriate disciplinary action, which may lead to, and include termination.

4. Suspension or loss of privileges

In this step, the PTE may receive penalties, such as leave of absence without pay, suspension from some of or all duties, or other appropriate penalties.

5. Termination of Employment

In this step, the PTE is terminated for continued inappropriate behavior and/or lack of performance.

Grievance Procedures for PTE Employees

The University recognizes that PTEs may need to express their concerns or complaints within the workplace. The University provides the following grievance procedure to promote prompt and responsible resolution of issues raised by PTEs. This procedure may be used freely without fear of retaliation, and HRO is available to assist throughout the procedure. If the grievance involves discrimination, including sexual harassment, reference to those policies should be made to initiate a complaint with the EEO/ADA/Title IX Office. When unsure which policy applies, contact should be made with the HRO or the EEO/ADA/Title IX Office for assistance.

1. Right to Present Grievance

A grievance for this purpose is defined as a complaint by a PTE governed by these policies that there has been a violation of any of the provisions of these rules or the established policies of the Board.

2. Informal Resolution

PTEs are encouraged to seek informal resolution of grievances and absent extraordinary circumstances, PTEs shall discuss their grievance with the appropriate administrator prior to filing a formal grievance.

3. Time Limit for Present Grievance

PTEs may submit a formal grievance to the appropriate administrator at any time after becoming aware of any grievable matter but not later than twenty (20) business days after the date the PTE became aware of or reasonably should have become aware of the matter being grieved. If a grievance is not submitted on or before the expiration of the time period, the PTE shall forfeit the right to pursue that grievance. Grievances alleging a violation of the University's non-discrimination and affirmative action policies shall not be subject to the twenty (20) day time limit, but may be brought within the time permitted by law for pursuing discrimination complaints with governmental bodies.

4. Form of Grievance

A grievance shall be in writing and shall set forth a statement of action grieved, the specific term or provision of the University policy(cies) or practice(s) violated and the specific remedy sought.

The grievance shall be filed with the Administrator of Unit in which the PTE works. If the grievance is against that Administrator, the grievance shall be filed with the administrator's supervisor. The Administrator shall have a copy of the grievance made and sent to the appropriate University personnel administrator.

Grievances against the President shall be filed with the Board of Regents who shall consider the grievance through an *ad hoc* procedure.

5. Grievance Levels

Step 1

Absent extraordinary circumstances, the Administrator with whom the grievance has been filed shall, within ten business (10) days, conduct a formal conference with the grievant and the person grieved against, permitting them to provide any necessary information relevant to the grievance. Absent extraordinary circumstances, the Dean or Director shall render a written decision within ten (10) business days of the conference.

Step 2

If not satisfied with the results from Step 1, the grievant may, within five (5) business days, appeal to the Supervisor of the Administrator with whom the grievance was filed. If that supervisor is the President, the process moves to Step 3.

Absent extraordinary circumstances, the appropriate Vice President shall hold a hearing within fifteen (15) business days of the receipt of the appeal or grievance and, absent extraordinary circumstances, shall render a written decision within ten (10) business days of such hearing. The hearing shall be open or closed at the discretion of the supervisor upon consideration of the wishes of the grievant and other interested persons and the person grieved against. The grievant shall be afforded the opportunity to testify, to call witnesses and to introduce documentary evidence. The grievant and the administrative officer representing the opposing view shall have the right to cross-examine all witnesses.

Step 3

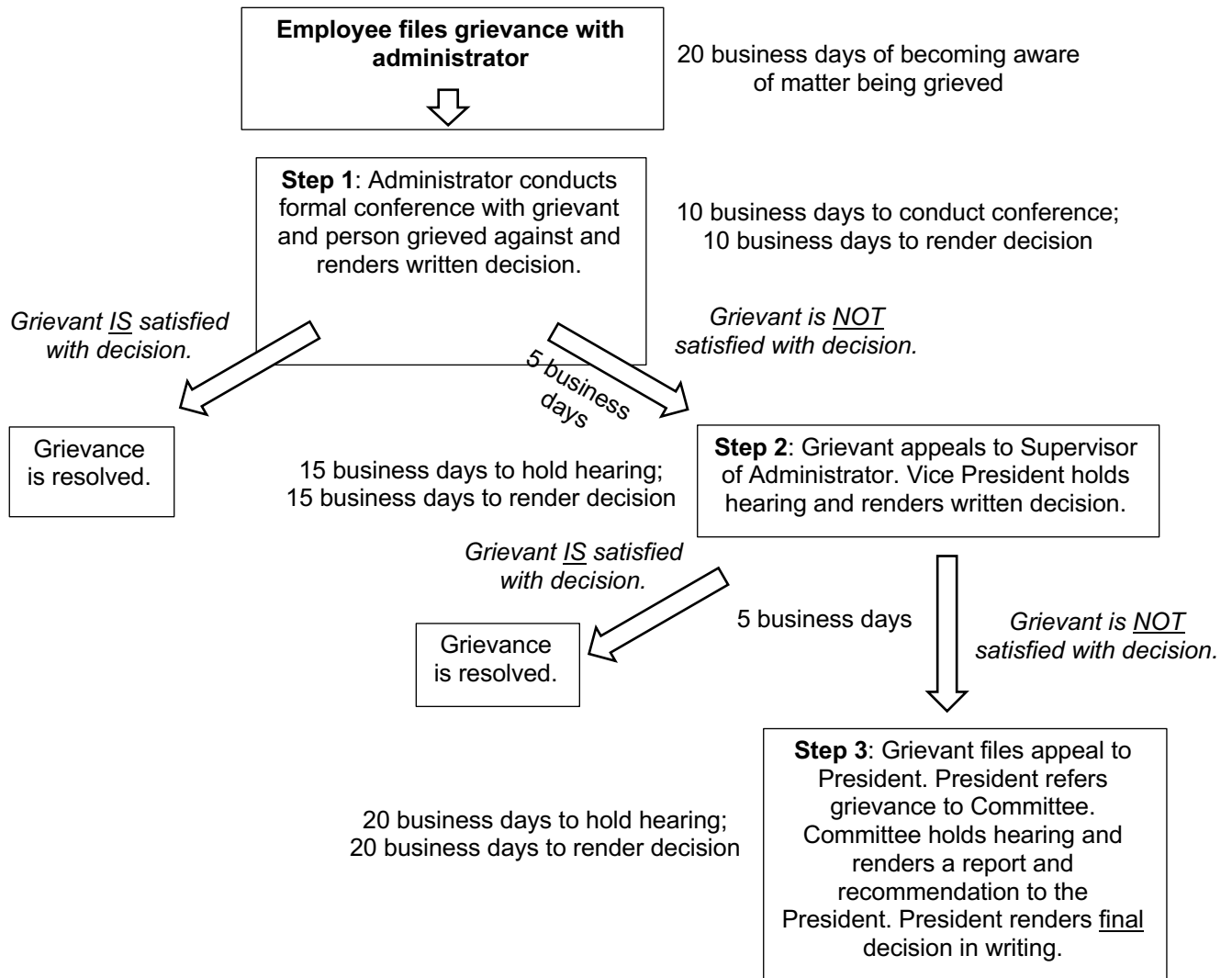
If not satisfied with the results of Step 2, the grievant may file an appeal with the President (or his or her Vice President designee) within five (5) business days of the receipt of the Step 2 decision. Absent extraordinary circumstances, the President shall, within five (5) business days, refer the grievance to the Non-Classified Employee Adjudication Committee (NCEAC).

The NCEAC shall consist of three (3) persons chosen from a standing panel appointed annually by the President. The standing panel shall consist of twelve (12) University employees representing administrators, and other non-classified employees. The Committee shall be formed to hear the grievance as follows: one (1) person from the panel shall be appointed by the President, one (1) person from the panel shall be appointed by the grievant and the third person from the panel shall be chosen by the first two (2) members. Any member of the panel, whose term of appointment has expired, shall nevertheless continue to serve on any committee to which he or she has been appointed until completion of hearing and the rendering of a decision thereon.

The Step 3 hearing shall be held as soon as practicable and normally within twenty (20) business days of referral of the grievance to the NCEAC by the President. The hearing shall be open or closed at the discretion of the Committee upon consideration of the express desires of the grievant and other interested parties. The grievant and the person grieved against shall have the right to call witnesses, to testify and to present relevant documentary evidence. The grievant and the appropriate person representing the opposing view will have the right to cross-examine witnesses. A recording of the proceedings shall be made, and a copy shall be given at cost to the grievant. Following the hearing, the Committee shall, absent extraordinary circumstances, render a report and recommendation to the President within twenty (20) business days following the hearing. The report shall contain specific findings of fact and recommendations. Upon consideration of the report and recommendation, the President's decision shall be final.

6. Special Procedures for Grievances Alleging Discrimination, Including Sexual Harassment
All grievances alleging discrimination, including sexual harassment, shall be referred to the Director, EEO and Title IC/ADA Coordinator, and handled according to the policies and procedures for these complaints.

Table 4. Grievance Procedures Illustrated.



PTE Staff Employee Grievance Form - Initial

Employee Name:		Position Title:	
Supervisor's Name:		Position Title:	
Administrator's Name		Position Title:	
College/Unit:			

Statement of Grievance(s) (Attach another sheet if necessary):

1. State alleged violation(s) of University policy(cies).

2. State the relevant facts supporting your position, i.e., date(s), event(s), name(s), position title(s) of person(s) involved, and any witness(es).

3. Remedy sought:

Employee Signature

Date

PTE Staff Employee Grievance Form – Step 1

Employee Name:		Position Title:	
Supervisor's Name:		Position Title:	
Administrator's Name		Position Title:	
College/Unit:			
Date of Formal Conference:			
Administrator's Decision:			

Administrator's Signature

Date

PTE Staff Employee Grievance Form – Step 2
Appeal to Supervisor of Administrator

Employee Name:		Position Title:	
Supervisor's Name:		Position Title:	
Administrator's Name:		Position Title:	
Appropriate Vice President's Name:		Position Title:	
College/Unit:			
Reason for appeal:			

 Employee Signature

 Date

PTE Staff Employee Grievance Form – Step 2

Employee Name:		Position Title:	
Supervisor's Name:		Position Title:	
Administrator's Name		Position Title:	
Appropriate Vice President's Name		Position Title:	
College/Unit:			
Date of Vice President's Hearing:			
Vice President's Decision:			

Vice President's Signature

Date

PTE Staff Employee Grievance Form – Step 3
Appeal to the President

Employee Name:		Position Title:	
Supervisor's Name:		Position Title:	
Administrator's Name:		Position Title:	
Appropriate Vice President's Name:		Position Title:	
College/Unit:			
Reason for Appeal:			

 Employee Signature

 Date

PTE Staff Employee Grievance Form – Step 3

Employee Name:		Position Title:	
Supervisor's Name:		Position Title:	
Administrator's Name:		Position Title:	
Appropriate Vice President's Name:		Position Title:	
College/Unit:			
Date of Committee Hearing:			
Committee's Recommendation:			
President's Decision:			

President's Signature

Date

Separation of Employment

It is the policy of the University of Guam to ensure that employee separations, including completion of appointment, resignation, retirement, and separation due to the death of an employee, are handled in a professional manner with minimal disruption to the workplace.

Completion of Appointment

Completion of Appointment occurs when an employee completes the employment period of their personnel action and will not be renewed.

Procedures

1. The unit will notify HRO that the employee will not be renewed at least two (2) weeks prior the employee's last day.
2. HRO will issue the employee a Separation Clearance form. The employee is to obtain signatures to clear them of any obligations starting with their unit. The employee will return all university property to their unit. If the employee has medical insurance, HRO will have them sign forms to terminate their insurance coverage. HRO will also have them complete an exit interview form. The employee's input on the exit interview form will assist the University in improving their services to the community.

Resignation

A resignation occurs when an employee submits a written notice of resignation to his or her supervisor.

Procedures

1. Employees are requested to provide a minimum of two weeks notice of their intention to separate employment. The employee should provide a written resignation notification to his or her supervisor indicating their last day of work.
2. Upon receipt of an employee's resignation letter, the supervisor shall sign the letter to acknowledge receipt of their resignation and provide HRO with a copy of the letter.
3. HRO will process a resignation personnel action (UG1) and have the appropriate administrators, and the employee sign the UG1. HRO will distribute copies to the unit, the employee, GovGuam Retirement Fund, and Payroll.
4. HRO will issue the employee a separation clearance form. The employee is to obtain signatures on-campus to clear them of any obligations starting with their unit. The employee will return all university property to their unit. If the employee has medical insurance, HRO will have them sign forms to terminate their insurance coverage. HRO will also have them complete an exit interview form. The employee's input on the exit interview form will assist the University in improving their services to the community.

Retirement

A retirement occurs when an employee submits a written notice of retirement with their supervisor's acknowledgement signature and a retirement eligibility form (issued by the Government of Guam Retirement Fund (GGRF) or Empower Retirement) to HRO.

Procedures

1. Employees who are on the DB, DB (I), DB 1.75 plan and intend to retire will contact GGRF to determine if they meet the requirements to retire. If the employee is eligible to retire, GGRF will issue a retirement eligibility form to the employee. Employees who are on the DC plan and intend to retire will contact Empower Retirement to determine if they meet the requirements to retire. If the employee is eligible to retire, Empower Retirement will issue a retirement eligibility form to the employee.
2. Employees are requested to provide a minimum of two (2) week's notice of their intention to separate employment. The employee should provide a written retirement notification to his or her supervisor indicating their last day of work.
3. Employees should have their retirement notification signed by their supervisor and provide the notification and their retirement eligibility form to HRO.
4. HRO will process a retirement personnel action (UG1) and have the appropriate administrators and the employee sign the UG1. HRO will distribute copies to the unit, the employee, GovGuam Retirement Fund, and Payroll.
5. HRO will issue the employee a Separation Clearance form. The employee is to obtain signatures on-campus to clear them of any obligations starting with their unit. The employee will return all university property to their unit. If the employee has medical insurance, HRO will have them sign forms to terminate their insurance coverage. The Employee Separation Clearance Form is available on HRO's website – www.uog.edu/hro .

Death of an Employee

A separation due to the death of an employee will be made effective as of the date of death.

Procedures

1. Upon receiving notification of the death of an employee, the employee's supervisor should immediately notify HRO and advise next of kin to contact HRO.
2. The next of kin should provide the HRO with the employee's death certificate.
3. HRO will process a separation (death) personnel action (UG1) and have the appropriate administrators sign the UG1. HRO will distribute copies to the unit, GovGuam Retirement Fund, and Payroll.
4. The employee's supervisor should ensure that the payroll office receives the deceased employee's timesheet.
5. HRO will provide the payroll office with the employee's designation of survivor's form. Payroll will process the employee's last paycheck and release it to the individual(s) listed on the form.
6. If the employee was entitled to fringe benefits such as life insurance and retirement, HRO will notify the appropriate providers and connect the employee's beneficiaries with the providers' point of contacts. The providers will work with the beneficiaries in issuing payouts of the employee's life insurance policy or retirement plan.

Other Separation Procedures

Final Pay

An employee who separates from the University will be paid through the last day of work, plus any unused annual leave to not exceed 320 hours. In cases of an employee's death, the final pay due to that employee will be paid to the deceased employee's survivor(s) or estate (if no survivors are identified).

Health Insurance

Health insurance coverage terminates effective the pay period ending of when the employee separates employment. An employee will be required to pay his or her share of insurance premiums through that last pay period.

Return of Property

Employees must return all university property at the time of separation, including but not limited to, uniforms, cellphones, keys, laptops and employee identification cards. Failure to return items may result in delays in out-processing the employee. In some circumstances, the University of Guam may pursue criminal charges for failure to return University property.

Exit Interview

HRO will also ask the separating employee to voluntarily complete an exit interview form. The employee's input on the exit interview form will assist the University in improving their services to the community. The Exit Interview Form is available on HRO's website – www.uog.edu/hro



**UNIVERSITY OF GUAM
UNIBETSEDÀT GUÅHAN
Board of Regents**

Resolution No. 22-16

**RELATIVE TO ADJUSTING THE ADMINISTRATOR SALARY SCALE FOR THE POSITION OF
CAPITAL PROJECTS MANAGER**

WHEREAS, the University of Guam is the primary U.S. Land Grant institution accredited by the Western Association of Schools and Colleges Senior College and University Commission serving the post-secondary needs of the people of Guam and the Western Pacific region;

WHEREAS, the Board of Regents (BOR) retains authority over Academic Personnel of the University including establishing personnel rules and regulations guiding selection, employment, salary and other compensation;

WHEREAS, the BOR has adopted the 2008-2009 College and University Professional Association for Human Resources (CUPA-HR) administrative compensation surveys as its benchmark for best practice in establishing academic administrator positions;

WHEREAS, the BOR has on at least two previous occasions modified the Administrator Salary Scale for the position of Capital Projects Manager (CPM);

WHEREAS, the CPM position requires either a professional engineering certification or a Registered Architect license and it has been a challenge to recruit for this position with our existing salary range;

WHEREAS, the credentials of a professional engineering certification or a Registered Architect license will have a significant return on investment savings by the individual filling this position in lieu of contracting these needed services required for several construction projects UOG is currently pursuing;

WHEREAS, after leaving the position open for all of 2020 and 2021, the University has now identified a candidate for the position, however, the candidate has indicated the current salary is not sufficient to entice him away from his current employer;


WHEREAS, the University now desires to utilize the 2013/2014 survey of the CUPA as the basis for the salary for the CPM position on a revised Administrator Salary Scale; and

WHEREAS, the President, together with the Academic, Personnel and Tenure committee and the Physical Facilities committee, recommend that the BOR approve the revised salary scale adjusting the salary range for the CPM position.

NOW, THEREFORE, BE IT RESOLVED, that the BOR approves the revised salary scale reflected in Attachment A.

Adopted this 21st day of April, 2022.

ATTESTED:



Thomas W. Krise, Ph.D., Executive Secretary



Liza J. Provido, Chairperson


Attachment A

POSITION TITLE	Quartile 1 80%-90% Range	Quartile 2 90%-100% Range	Quartile 3 100%-110% Range	Quartile 4 110%-120% Range
Office of the President				
President			Salary Negotiated	
General Counsel #1036	\$ 122,400	\$ 137,700	\$ 153,000	\$ 168,300
Chief Marketing and Communications Officer	\$ 86,544	\$ 97,362	\$ 108,180	\$ 118,998
Auxiliary Services Director #3050	\$ 58,464	\$ 65,772	\$ 73,080	\$ 80,388
Chief of Staff and Board Liaison	\$ 90,464	\$ 101,772	\$ 113,080	\$ 124,388
Chief Planning Officer #1033	\$ 90,116	\$ 101,381	\$ 112,645	\$ 123,910
International Program Development (Coordinator, Director) #2008	\$ 60,630	\$ 68,208	\$ 75,787	\$ 83,366
Web Master #5015	\$ 57,926	\$ 65,167	\$ 72,408	\$ 79,649
Director, Development, Alumni Affairs, and Foundation Relations #8006	\$ 61,248	\$ 68,904	\$ 76,560	\$ 84,216
Director, Global Learning and Engagement #1208	\$ 91,694	\$ 103,156	\$ 114,618	\$ 126,080
Assoc Dir, PIP Prof'l Dev and Lifelong Learning Center #2010	\$ 65,209	\$ 73,360	\$ 81,511	\$ 89,662
Director, University Events Office (UEO) (#8030+#8054)/2	\$ 59,573	\$ 67,019	\$ 74,466	\$ 81,913
Office of Academic and Student Affairs				
Senior Vice President and Provost			Salary Negotiated	
Vice Provost for Academic Excellence, Graduate Studies, and Online Learning #2002	\$ 98,941	\$ 111,308	\$ 123,676	\$ 136,044
Vice Provost for Institutional Effectiveness #2002	\$ 98,941	\$ 111,308	\$ 123,676	\$ 136,044
Vice Provost for Research & Sponsored Programs	\$ 109,769	\$ 123,490	\$ 137,211	\$ 150,932
Director, Contracts and Grants #3005	\$ 64,000	\$ 72,000	\$ 80,000	\$ 88,000
Dean, School of Engineering #1213	\$ 124,794	\$ 140,394	\$ 155,993	\$ 171,592
Dean, College of Liberal Arts and Social Sciences #1204	\$ 109,102	\$ 122,739	\$ 136,377	\$ 150,015
Associate Dean, CLASS #1404	\$ 82,763	\$ 93,109	\$ 103,454	\$ 113,799
Dean, University Libraries #1226	\$ 104,190	\$ 117,213	\$ 130,237	\$ 143,261
Director, RFT Micronesian Area Research Center (MARC) #1409	\$ 107,744	\$ 121,212	\$ 134,680	\$ 148,148
UOG Press Director and Publisher #3006*.9	\$ 75,538	\$ 84,981	\$ 94,423	\$ 103,865
Dean, College of Natural and Applied Sciences (#1201+1236)/2	\$ 132,106	\$ 148,619	\$ 165,132	\$ 181,645
Associate Dean, CNAS #1409	\$ 107,744	\$ 121,212	\$ 134,680	\$ 148,148
Associate Director, Western Pacific Tropical Research Center #1409	\$ 107,744	\$ 121,212	\$ 134,680	\$ 148,148
Associate Director, Cooperative Extension Service #1409	\$ 107,744	\$ 121,212	\$ 134,680	\$ 148,148
Dean, School of Education #1212	\$ 108,669	\$ 122,252	\$ 135,836	\$ 149,420
Dean, School of Business and Public Administration #1206	\$ 119,727	\$ 134,693	\$ 149,659	\$ 164,625
Dean, School of Health #1230	\$ 115,244	\$ 129,650	\$ 144,055	\$ 158,461
Dean, Enrollment Management and Student Success #1043	\$ 100,000	\$ 112,500	\$ 125,000	\$ 137,500
Associate Dean, EMSS and Registrar (#1044+1045)/2	\$ 75,767	\$ 85,238	\$ 94,709	\$ 104,180
Athletics and Field House Director #6001	\$ 62,351	\$ 70,145	\$ 77,939	\$ 85,733
Director, Financial Aid and Triton One Stop #2082	\$ 61,346	\$ 69,014	\$ 76,682	\$ 84,350
Director, Residence Halls #7076	\$ 57,418	\$ 64,595	\$ 71,772	\$ 78,949
Director, Student Resource Center (One-Stop Center)				
Director, Student Services / Student Life #7026	\$ 48,001	\$ 54,001	\$ 60,001	\$ 66,001
Director, Summer School and Off-Campus Programs #7026	\$ 48,001	\$ 54,001	\$ 60,001	\$ 66,001
Director, Center for Excellence in Dev Disabilities, Education, Research, & Svc (CEDDERS) #1409	\$ 107,744	\$ 121,212	\$ 134,680	\$ 148,148
Director, Marine Laboratory #1205	\$ 95,578	\$ 107,525	\$ 119,472	\$ 131,419
Director, Water and Environmental Research Institute (WERI)				
<i>Based on RRPM Article IV.A.1.(e), date Feb 17, 2000</i>				
Office of Administration and Finance				
Vice President, Administration and Finance and Chief Business Officer			Salary Negotiated	
Chief Information Officer #1038	\$ 99,184	\$ 111,582	\$ 123,980	\$ 136,378
Director, Computer Center/Technology Resources #5001	\$ 84,410	\$ 94,961	\$ 105,512	\$ 116,063
Sr. Manager, Infrastructure Services and Information Security #5004	\$ 77,793	\$ 87,517	\$ 97,241	\$ 106,965
Assoc. Dir., Telecommunication and Distance Education Opn (TADEO) #2012	\$ 59,994	\$ 67,494	\$ 74,993	\$ 82,492
Associate Budget and Administrative Process Officer #3026	\$ 82,469	\$ 92,777	\$ 103,086	\$ 113,395
Chief Human Resources Officer #1037	\$ 83,200	\$ 93,600	\$ 104,000	\$ 114,400
Director, EEO and Title IX/ADA Coordinator #4009	\$ 72,015	\$ 81,017	\$ 90,019	\$ 99,021
Comptroller #1040	\$ 82,072	\$ 92,331	\$ 102,590	\$ 112,849
Associate Comptroller / Bursar #3027	\$ 60,011	\$ 67,513	\$ 75,014	\$ 82,515
Director, Facilities Management and Services #1039	\$ 83,360	\$ 93,780	\$ 104,200	\$ 114,620
Capital Projects Manager (benchmarked to 2013-2014 CUPA for effective recruitment) #121000	\$ 92,358	\$ 103,903	\$ 115,448	\$ 126,993
Director, Campus Facilities	\$ 50,984	\$ 57,357	\$ 63,730	\$ 70,103
Director, Campus Construction Projects	\$ 50,923	\$ 57,289	\$ 63,654	\$ 70,019
Risk Officer #1050	\$ 76,287	\$ 85,823	\$ 95,359	\$ 104,895

* Scale is managed by UOG Human Resources Office; last updated on 04/22



MEMORANDUM

TO: THOMAS W. KRISE, PH.D. 
Thomas Krise (Apr 8, 2022 10:54 GMT+10) Approved Disapproved

FROM: RANDALL V. WIEGAND 
VPAF

DATE: APRIL 5, 2022

RE: CHANGES TO THE ADMINISTRATOR SALARY SCALE

The Capital Projects Manager (CPM) was vacated in November 2019. The position remained open for all of 2020 and all of 2021. After there were no candidates in the first few months of 2020, the opening was extended on a continuous announcement basis. We had one interview in 2021 for which the candidate actually accepted. However, after accepting the offer, he got back to us and asked for more money. We terminated it was best to look for other candidates at that point. We allowed the position to remain open for another year. At the end of the year, there were two candidates available for interview. One of the candidates had the experience and credentials to allow him to make an immediate impact on the University. Following interviews, we inquired what it would take to attract him to the University. He responded that he would need \$135,000 per year in order to move from his current position.

The current Administrator salary scale for that position tops out at \$118,788. This position has been difficult to recruit as the University decided that the candidate should have a professional credential – either a Professional Engineer license or be a Registered Architect. However, these credentials were deemed critical for the position as the University is about to embark on the construction of four new buildings and the University will need to obtain construction management services from a private contractor at a cost likely to exceed \$2 million if an in-house Capital Projects Manager cannot be identified.

The only solution we have been able to come up with is to revise the Administrator Salary Scale and based the value for this position on the 2013/2014 College and University Professional Association survey. Thus, we are seeking your approval to bring this matter to the Board of Regents for the modification of this scale which is the purview of the Board of Regents. We are also seeking authorization to use the fourth quartile to meet the requirements of the candidate.

Thank you for your consideration of this matter.

T: +1 671.735.2900 F: +1 671.734.2296 E: wiegandr@triton.uog.edu W: www.uog.edu

Mailing Address: 303 University Drive UOG Station Mangilao, Guam 96913

The University of Guam is a U.S. Land Grant Institution accredited by the Western Association of Schools and Colleges Senior College and University Commission and is an equal opportunity employer and provider.



UNIVERSITY OF GUAM
UNIBETSEDÁT GUÅHAN
Board of Regents

Resolution No. 22-17

RELATIVE TO APPROVING AND AUTHORIZING THE UNIVERSITY OF GUAM (UOG) PRESIDENT TO SIGN/SUBMIT ALL DOCUMENTS AND TO NEGOTIATE ON BEHALF OF UOG THE GRANT PROPOSAL “CHAMORU CULTURE AND LANGUAGE RESEARCHERS TRAINING PROGRAM” TO THE U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES, ADMINISTRATION FOR NATIVE AMERICANS

WHEREAS, the University of Guam (UOG) is the primary U.S. Land Grant institution accredited by the Western Association of Schools and Colleges Senior College and University Commission serving the post-secondary needs of the people of Guam and the Western Pacific region;

WHEREAS, UOG has the unique obligation to strengthen and support the understanding of the history and culture of the CHamoru people through the development of academic programs, such as the CHamoru Studies program, and providing access to information through the Richard Flores Taitano Micronesian Area Research Center (MARC);

WHEREAS, the CHamoru Studies Program is the only undergraduate program in the world with the stated mission to “revitalize and sustain a CHamoru-literate community through the development of a steady cohort of proficient CHamoru-speaking and -writing graduates”;

WHEREAS, research conducted by UOG faculty has consistently shown that I fino’ CHamoru (the CHamoru language) is considered by I ManCHamoru (the CHamoru people) to be essential to the perpetuation of the Chamoru culture;

WHEREAS, research published by CHamoru language and culture commissions in Guam and the Commonwealth of the Northern Mariana Islands (CNMI) has shown a steady decline of fluent language speakers in the Marianas, with recently published statistical data revealing 16% of Guam CHamoru population are using the CHamoru language and 17% of high school students in CNMI are speaking CHamoru among family or friends;

WHEREAS, UOG is submitting a grant application entitled “CHamoru Culture and Language Researchers Training Program” under MARC to address crucial need for a labor force prepared to collect, analyze and document elements of the CHamoru language for the purpose of preserving the language and developing CHamoru language learning resources for all levels of language and culture learning;

WHEREAS, ANA requires that grant applications include demonstrated support of the community as evidenced by an approval by the organization’s governing body; and

WHEREAS, the UOG Administration and the Academic, Personnel, and Tenure Committee have reviewed the attached project summary and recommend that the Board of Regents (BOR) approve the proposal and authorize the UOG President to sign/submit all documents and to negotiate on behalf of UOG.


NOW THEREFORE BE IT RESOLVED, that the BOR approves the proposal and authorizes the UOG President to sign/submit all documents and to negotiate on behalf of UOG.

Adopted this 21st day of April, 2022.

ATTESTED:



Liza J. Provido, Chairperson



Thomas W. Krise, Ph.D., Executive Secretary

PROJECT SUMMARY

PROJECT TITLE: CHamoru Language Researcher Training Program
APPLICANT NAME: University of Guam
ADDRESS: MARC, University of Guam, UOG Station, Mangilao, GU 96923
CONTACT NUMBERS: Work: 671-735-2333; Cell: 671-988-7167
EMAIL ADDRESS: mstorie@triton.uog.edu
WEBSITE ADDRESS: www.uog.edu/rfk

SUMMARY:

I ManChamoru have a long-term community goal of being able to easily find, access, and use information about CHamoru language and culture to learn about themselves. The CHamoru language, as a predominantly oral language, has been documented piecemeal. This piecemeal approach has resulted in incomplete, outdated, and mostly out-of-print learning resources and has left major gaps in the written record of the language, particularly in relation to cultural meaning and practices which, as a result, stand a risk of being lost. Thus, this project proposes to train a workforce of language researchers to possess the skills necessary to document *i fino'* Chamoru (the CHamoru language) and help create future language resources.

During this three-year project, seven participants in a CHamoru language documentation training program will increase their proficiency in collecting, analyzing, and documenting the missing pieces of the CHamoru language, demonstrating mastery of these skills with a minimum proficiency score of 75%.

In the project's first year, project personnel will create a training program and documentation template based on the areas of need identified by the language and culture commissions in Guam and the Commonwealth of the Northern Mariana Islands. In the second year, project personnel will train participants in linguistic theory and analysis; CHamoru language structure; and best practices for collecting, analyzing, and documenting the CHamoru language. In the third year, project personnel will guide the participants as they engage in a language documentation project.

At the end of the grant period, seven participants shall have received the requisite training, increasing the number of community members capable of documenting the language and cultural knowledge shared by the CHamoru people across the Mariana archipelago.

POPULATION GROUP(S) SERVED: The primary population served in this project are CHamoru adults.

GEOGRAPHIC LOCATION: Guam, CNMI



**UNIVERSITY OF GUAM
UNIBETSEDÁT GUÅHAN
Board of Regents**

Resolution No. 22-18

**RELATIVE TO EXPRESSING APPRECIATION TO FR. FRANCIS X. HEZEL FOR HIS
SERVICE AS A MEMBER OF THE BOARD OF REGENTS**

WHEREAS, upon the completion of Fr. Francis X. Hezel's term as a member of the Board of Regents (BOR), the University of Guam (UOG) community wishes to express its sincere gratitude for his dedication and service;

WHEREAS, Fr. Francis X. Hezel earned a Bachelor's degree with majors in Classical Languages and Philosophy from Fordham University in New York in 1962, and a Master's degree in Classical Languages and History in 1963; a Bachelor's degree in Divinity from Woodstock College in Maryland in 1969, and a Master's degree in Theology in 1970; and was awarded two Honorary Doctorates in Humane Letters from the University of Guam in 1986 and Fordham University in 1994;

WHEREAS, Fr. Francis X. Hezel entered the Society of Jesus on July 14, 1956 after graduating from Canisius High School, Buffalo, New York, and was ordained to priesthood on June 13, 1969;

WHEREAS, Fr. Francis X. Hezel served in many roles of responsibility to include serving as a teacher, Principal, and Director at Xavier High School in Truk (now Chuuk); Director of Micronesian Seminar and Curator for the Micronesian Seminar Library, Truk; Assistant Pastor of Moen, Truk; Director of St. Cecilia Elementary School, Truk; Regional Superior of Jesuits of Micronesia; Local Superior of Jesuits on Pohnpei; Assistant Editor, America Magazine; Assistant Pastor of St. Anthony Parish, Oceanside, New York; Resident Priest at Dulce Nombre Cathedral, Guam; and Parochial Vicar at Santa Barbara Parish, Dededo, Guam;

WHEREAS, Fr. Francis X. Hezel authored, co-authored, or co-edited over 169 books, monographs, reports, and articles centered around the history, education, social/cultural, religious, and political/economic issues in the Micronesia region;

WHEREAS, Fr. Francis X. Hezel possesses reading knowledge in Latin, Greek, Spanish, French, and German, and speaking knowledge of Chuukese, and some knowledge of Pohnpeian;

WHEREAS, Fr. Francis X. Hezel was confirmed as a member of the BOR on May 30, 2019 to serve the remainder of the unexpired term of former Regent Hyo Sang Ji which expired on January 19, 2022, and was extended until February 18, 2022, when a replacement was confirmed by the Guam Legislature;

WHEREAS, as a member of the BOR, Fr. Francis X. Hezel served on: the Student Affairs, Scholarship, Alumni Relations, and Honorary Degree Committee as a member from May 2019 to February 2020 and from May 2021 to February 2022; the Academic, Personnel, and Tenure Committee as a member from May 2021 to February 2022; the Physical Facilities Committee as a member from May 2019 to February 2020; the Investment Committee as a member from April 2020 to May 2021, and Budget, Finance and Audit Committee as a member from April 2020 to May 2021;

WHEREAS, Fr. Francis X. Hezel represented the BOR as a member of the UOG Endowment Foundation as an Ex-Officio Director from July 2019 to May 2021; and as a member of the Research Corporation of the University of Guam Board of Directors from May 2021 to February 2022;

WHEREAS, Fr. Francis X. Hezel is highly regarded for his candor, experiences, conscientiousness, sound judgement and holistic consideration in decision-making, and provided valuable influence in working with making policies and addressing issues impacting UOG; and

WHEREAS, the Academic, Personnel, and Tenure Committee has reviewed the recommendation and recommends approval of this resolution expressing appreciation to Fr. Francis X. Hezel to the BOR.

NOW THEREFORE, BE IT RESOLVED, that the BOR, the administration, faculty, staff, and students, convey to Fr. Francis X. Hezel their sincerest gratitude for his dedication to UOG and the people of Guam, for his service as a member of the BOR, and for his devotion to the growth and prosperity of our island and region; and


BE IT FURTHER RESOLVED, that copies of this resolution will be sent to Fr. Francis X. Hezel, to the Governor of Guam, and to the Speaker and members of the thirty-sixth (36th) Guam Legislature.

Adopted this 21st day of April, 2022.



Liza J. Provideo, Chairperson

ATTESTED:



Thomas W. Krise, Ph.D., Executive Secretary

5.3 PHYSICAL FACILITIES (PF) COMMITTEE

5.3.1 Committee Update

5.4 INVESTMENT COMMITTEE

5.4.1 Committee Update

5.5 BUDGET, FINANCE, AND AUDIT (BFA) COMMITTEE

FY 2022 ALLOTMENT REPORT
Allotment 2.28.22

Programs	Fund Source	P.L. 36-054 Appropriation	Net Appropriation	Amount Requested	Amount Paid	Unpaid from Amount Requested (Q = K - N)	Unpaid from Total Appropriations (R = E - N)
UOG Operations (10-2A)							
DOA Payments							
Total for DOA Payments	General Fund	25,056,761.00	25,056,761.00	10,119,081.00	10,119,081.00	-	14,937,680.00
Total UOG General Operations		25,056,761.00	25,056,761.00	10,119,081.00	10,119,081.00	-	14,937,680.00
					100%	0%	60%
Special Appropriations (10-30/51/61/67)							
Student Financial Assistance Program (67)	General Fund	3,565,285.00	3,565,285.00	1,439,823.00	1,439,823.00	-	2,125,462.00
First Generations Trust Fund Initiative (90-902061)	General Fund	250,000.00	250,000.00	100,968.00	100,968.00	-	149,032.00
Aquaculture Development and Training Center (61)	General Fund	109,661.00	109,661.00	44,289.00	44,289.00	-	65,372.00
WERI - Guam Hydrologic Survey (10-30)	General Fund	159,956.00	159,956.00	64,596.00	64,596.00	-	95,360.00
WERI - Comprehensive Water Resource Monitoring Program (10-30)	General Fund	136,262.00	136,262.00	55,020.00	55,020.00	-	81,242.00
UOG Capital Improvements Fund - Debt Service (51)	Guam Educational Facilities Fund	500,000.00	500,000.00	208,335.00	-	208,335.00	500,000.00
Guam Cancer Trust Fund (10-30)	Healthy Futures Fund	3,000,000.00	3,000,000.00	1,250,000.00	814,286.00	435,714.00	2,185,714.00
Total Special Appropriations		7,721,164.00	7,721,164.00	3,163,031.00	2,518,982.00	644,049.00	5,202,182.00
					80%	20%	67%
Agency Funds (90)							
Northern & Southern Soil and Water Conservation Districts (90-902059)	General Fund	133,466.00	133,466.00	53,907.00	53,907.00	-	79,559.00
KPRG (Public Radio) (90-902002)	General Fund	109,442.00	109,442.00	44,205.00	44,205.00	-	65,237.00
Guampedia Foundation (90-902003)	General Fund	150,000.00	150,000.00	60,585.00	60,585.00	-	89,415.00
Total Agency Funds		392,908.00		158,697.00	158,697.00	-	234,211.00
Grand Total PL 36-054		33,170,833.00		13,440,809.00	12,796,760.00	644,049.00	20,374,073.00
Total		33,170,833.00		13,440,809.00	12,796,760.00	644,049.00	20,374,073.00
Difference		-		-	95%	5%	61%

UNIVERSITY OF GUAM			
Statement of Revenues, Expenses, and Changes in Net Position			
For the month ending February 28, 2022 (UNAUDITED)			
	2/28/22	2/28/21	Variance
A - OPERATING REVENUES			
Student tuition and fees, net	16,060,268	17,974,253	(1,913,985)
Scholarship Discounts and Allowances	(4,445,510)	(4,980,339)	534,829
Federal grants/contracts	29,435,974	14,416,296	15,019,678
GovGuam grants & contracts	856,357	559,975	296,382
Nongovt. grants & contracts	702,043	179,719	522,324
Sales & services of education dept.	126,117	129,584	(3,467)
Auxiliary enterprises	505,175	454,039	51,136
Other revenues	<u>7,276,962</u>	<u>2,659,472</u>	<u>4,617,490</u>
Total operating revenues	<u>50,517,386</u>	<u>31,393,000</u>	<u>19,124,386</u>
B - OPERATING EXPENSES			
Educational and general:			
Instruction	8,378,761	8,409,210	(30,449)
Research	8,028,236	6,056,908	1,971,328
Public service	4,463,585	4,370,435	93,150
Academic support	4,233,827	4,413,737	(179,910)
Student services (net of allowance)	6,665,715	1,407,060	5,258,655
Institutional support	10,750,818	4,566,594	6,184,224
Operations and maintenance plant	2,828,329	1,939,218	889,111
Depreciation	1,591,582	1,927,875	(336,293)
Scholarships & fellowships	2,918,512	3,791,560	(873,048)
Auxiliary enterprises	531,038	402,875	128,163
Total operating expenses	<u>50,390,403</u>	<u>37,285,472</u>	<u>13,104,931</u>
Operating income (loss)	126,983	(5,892,472)	6,019,455
C - NON-OPERATING REVENUES (EXPENSES)			
GovGuam appropriations FY 2022	11,828,389	12,341,409	(513,020)
Net investments gain (loss)-net of expense	(907,145)	2,998,610	(3,905,755)
Interest on capital assets - debt related	(188,429)	(312,525)	124,096
Net nonoperating revenues	<u>10,732,815</u>	<u>15,027,494</u>	<u>(4,294,679)</u>
Income before other revenues/expenses	10,859,798	9,135,021	1,724,777
D - OTHERS			
Expended for plant facilities, net	(2,522,634)	(150,850)	(2,371,784)

UNIVERSITY OF GUAM				
Statement of Revenues, Expenses, and Changes in Net Position				
For the month ending February 28, 2022 (UNAUDITED)				
	2/28/22	2/28/21	Variance	
Total other revenues/expenses	(2,522,634)	(150,850)	(2,371,784)	
Change in net position	8,337,164	8,984,171	(647,007)	
E - NET POSITION				
Net Position beginning (Per Audit Report)	(97,512,590)	(100,314,900)	2,802,310	
Net Position ending YTD FY2022 Unaudited	(89,175,426)	(91,330,729)	2,155,303	
SCH-B				
Note 1:				
\$8.3M INCREASE in net assets using CASH BASIS; GOV GUAM is \$644K in arrears for FY 2022 allotment.				
APPROPRIATION				
Breakdown of General Operations Appropriation Request:	PL 36-054	Requested	Received Pd.	Balance Due
General Operations (from General Fund)*	25,056,761	10,119,081	10,119,081	0
Capital Improvement Fund - Debt Service	500,000	208,335	0	208,335
Special Appropriations (excludes CIP, KPRG & Guampedia & Soil, NSSW, First Generation, Guam Green Growth)	6,971,164	2,853,728	2,418,014	435,714
Total Appropriations	32,527,925	13,181,144	12,537,095	644,049
Less: PMP Bond payment			0	

UNIVERSITY OF GUAM
Statement of Net Position

	Unaudited 2/28/2022	Audited 09/30/21	Variance
ASSETS			
Cash in Bank/On Hand	13,134,698	19,812,539	(6,677,841)
Short Term Investments*	15,091,369	2,937,885	12,153,484
Accounts Receivable, tuitions net	4,216,870	5,825,036	(1,608,166)
Accounts Receivable, others- net	315,768	410,485	(94,717)
Accounts receivable grants/contracts	11,368,059	6,752,000	4,616,059
Inventories	666,236	666,236	-
Investment**	17,573,055	7,833,278	9,739,777
Investments, endowments***	16,422,189	31,249,296	(14,827,107)
Capital assets, net	67,146,682	68,241,254	(1,094,572)
Other current assets	1,444,230	500,535	943,695
Deferred Outflows from pension	50,499,577	50,499,577	-
Total assets	197,878,733	194,728,121	3,150,612
LIABILITIES			
Current portion of long term	301,721	301,721	-
Accounts payable & accrued liabilities	8,790,068	6,273,425	2,516,643
Unearned Revenue	275,248	7,872,581	(7,597,333)
Advances from the Univeristy of Guam Endowment Foundation	1,400,000	1,400,000	-
Deferred revenue GovGuam Appro	-	-	-
Current portion of accrued annual leave	785,677	785,677	(0)
Accrued annual leave, net of current portion	1,608,391	1,608,391	0
Deposits agency	281,836	263,602	18,234
Net pension liability	96,684,167	96,684,167	-
Long Term debt	9,834,757	9,958,853	(124,096)
DCRS sick leave liability	2,211,627	2,211,627	0
Net OPEB liability	118,284,474	118,284,474	-
Deferred inflows of Resources	46,596,193	46,596,193	-
Total liabilities and deferred inflows of Resources	287,054,159	292,240,711	(5,186,552)
FUND BALANCES			
Invested capital assets, net related debts	57,010,204	57,980,680	(970,476.00)
Restricted	3,155,000	9,777,293	(6,622,293)
Non expendable:			-
Institutional support			-
Capital project maintenance			-
Scholarships and fellowships			-
Student service			-
Expendable	16,712,879	25,333,573	-
Institutional support			-
Capital proj maintenance			-
Scholarships and fellowships			-
Student services			-
Research and public service			-
Loans			-
Capital projects			-
Debt service			-
Others			-
Unrestricted	(166,053,509)	(190,604,136)	-
Total fund balance end, 2.28.22	(89,175,426)	(97,512,590)	0
Total liabilities and fund balances	197,878,733	194,728,121	-

0

-

INVESTMENT DETAILS as of FEBRUARY 28, 2022

Short Term Investments

Bank of Guam

Savings I	SOH	\$	1,025,384.40
Savings II	Fund 10		-
BOG Money Concepts	Fund 10		2,967,351
BOG Money Concepts	Tobacco Settlement		2,258,735
Investment Account	Fund 10	\$	1,259,199
TCD	ISLA		129,699

\$ 7,640,369

Coast 360

6 months Jumbo Share	Fund 10	\$	1,053,356
6 months Jumbo Share	Fund 10		528,564
6 months Jumbo Share	Fund 10		1,265,983

2,847,904

Bank Pacific	IAI		4,278,844
First Hawaiian Bank	Auxilliary (SGA)		49,975
Bank of Guam	Auxilliary (SGA)		12,459

FHB	Debt Service Fund		1,600,000
Community First	Guam Cancer Trust Fund		3,531,220
	Other Investment		-
	Interest		-

Subtotal

\$ 19,960,771

Raymond James Investment

True Endowment	LRGE (Land Grant)	\$	17,573,055
Current Fund Unrest	UOG-CPBA		1,555,804
Current Fund Unrest	UOG-Common		1,908,694
	Faculty & Staff, Dorm, Campus Maintenance, Self- Insurance		6,331,044
QUASI Endowment	Planetarium Maintenance		11,710
True Endowment			
	Student Scholarship (Tan, Taitano, MACS SNAH, DeLeon, Ho, Daniel, Guthertz)		1,745,534
Trust Endowment			

Subtotal

\$ 29,125,842

TOTAL INVESTMENTS

\$ 49,086,613

University of Guam
Budget to Actual Statement
 FY 2022 General Operations Local Appropriation
 As of March 31, 2021

	Budget	Actual	Variance
Revenues	Total	as of 3/31/21	
GovGuam Appropriations (cash)	25,056,761	11,564,664	13,492,097
Tuition, net (accrual)	14,848,118	10,649,661	4,198,457
Recovery from HEERF	5,748,953	2,322,349	3,426,604
Federal Matching Funds	1,719,376	429,844	1,289,532
NAF Contributions	674,067	168,517	505,550
Total Revenues	48,047,275	25,135,035	22,912,240
General Operations Expenses			
Personnel Expenses	\$ 38,828,247	19,291,397	19,536,850
Operating (Non-Personnel) Expenses			
Travel (faculty search)	80,000	17,188	62,812
Contracts	2,064,267	1,472,049	592,218
Supplies	250,000	280,723	(30,723)
Equipment	-	9,872	(9,872)
Repairs		15,887	(15,887)
Capital Outlay	168,000	14,290	153,710
Miscellaneous	21,000	12,299	8,701
Utilities	4,000,000	1,793,184	2,206,816
SSC-EA	1,158,283	534,592	623,691
BOR Scholarships	210,000		210,000
WERI GHS-CWMP	267,478	123,451	144,027
G3/Sea Grant	1,000,000	461,539	538,461
Subtotal Operating (Non-Personnel) Expenses	9,219,028	4,735,074	4,483,954
Total General Operations Expenses	\$ 48,047,275	\$ 24,026,471	\$ 24,020,804
Surplus (Deficit)	-	1,108,564	
Note:	5%	1%	4%

**University of Guam
Collections Report
For the Month of
February 2022**

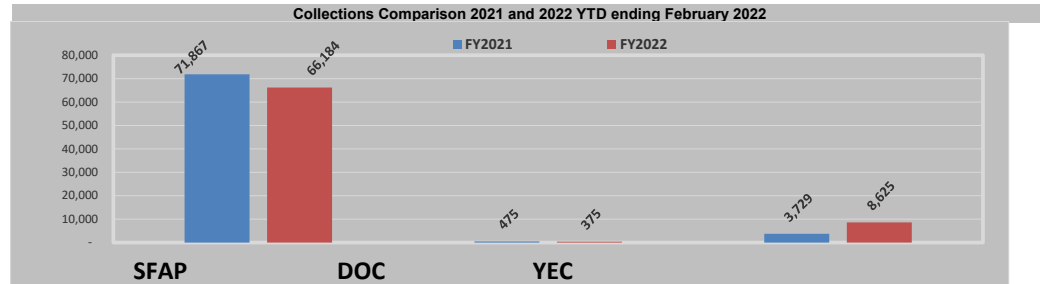
SFAP Receivables Data				
	Principal \$	Interest \$	Paid \$	Balance
Service Credit	17.75M	N/A	6.62M	11.13M
Paying	1.55M	305K	751K	1.11M
Non-Paying	3.23M	558K	571K	3.22M
				4.33M

	ACTUAL COLLECTIONS				Forecast	Actual
	FY2018	FY2019	FY2020	FY2021	FY2022	FY2022
SFAP	534,038	361,345	376,968	459,768	182,500	66,184
DOC	2,000	8,104	14,955	1,550	5,000	375
YEC	36,045	51,738	27,230	14,272	62,500	8,625
	572,083	421,187	419,153	475,590	250,000	75,184
PROJECTION:	400,000	350,000	350,000	300,000	250,000	30% Actual 42% Forecast FY20

1.a. Monthly Aging Summary (Paying/Non-Paying)								
	TOTAL	Paying			Non-Paying			
		0-30	31-60	61-90	90+	120+	180+	365+
YEC	792,485	161,736.26		1,500.00				629,248.93
Merit	1,459,699	354,819.91		2,422.02				1,102,456.80
Nurses	118,420	60,609.51						57,810.51
DocFell	408,689	201,853.55						206,835.24
DocSanc	29,798	324.00						29,473.96
Protech	708,293	166,296.07		32,586.11				509,411.00
GGSL	712,865	88,526.28		2,478.28	21,189.20			600,671.41
ROTC	26,821							26,821.30
AHEG	14,704	2,289.41						12,415.00
UOG Retention	1,200	1,200.00						
Soc Work	51,178	12,134.08		20,035.54				19,008.00
Total	\$4,324,152	\$1,049,789	\$0	\$59,022	\$21,189	\$0	\$0	\$3,194,152
		Paying>>>		\$1,108,811	Non-Paying>>>			\$3,215,341

1.a. Combined Total Outstanding				
	February-22	January-22	December-21	November-21
YEC	792,485	792,935	828,056	828,056
Merit	1,459,699	1,445,538	1,457,105	1,457,105
Nurses	118,420	118,420	135,284	135,284
DocFell	408,689	410,189	288,080	288,080
DocSanc	29,798	29,873	30,023	30,023
Pro-Tech	708,293	710,243	713,643	713,643
GGSL	712,865	713,634	727,766	727,766
ROTC	26,821	26,821	26,821	26,821
AHEG	14,704	12,729	12,878	12,878
UOG Retention	1,200	1,200	1,200	1,200
Soc Wrk	51,178	51,458	43,076	43,076
Total	4,324,152	4,313,040	4,263,932	4,263,932

	FY2021	FY2022	FYTD	FYTD
	Month	Month	FY2021	FY2022
	FEB FY 21	FEB FY 22	FEB	FEB
1 SFAP	15,506	9,905	71,867	66,184
2 DOC	175	75	475	375
3 YEC	982	450	3,729	8,625
Total	\$ 16,663	\$ 10,430	\$ 76,071	\$ 75,184





FY 2022 Procurement Report
BUDGET, FINANCE & AUDIT COMMITTEE
As of April 7, 2022

Compliance with BOR Resolution 05-54 (Adopted 12/5/05): At each monthly Board meeting, the Board requires a listing of approved procurement transactions and contracts greater than \$100,000.00.

	Purchase Order > \$100k		Vendor	Description
	Count	\$ Value		
March 2022	None	None	None	None
April 2022	None	None	None	None

March 2022	Contracts >\$100k		Vendor	Description
	Count	\$ Value		
	1	\$409,523.58	OUTERBRIDGE TECHNICAL SOLUTIONS	BC201247 (RFP P20-02) – Contract Amendment extending maturity date to July 31, 2022. Increasing amount from \$133,233.31 to \$409,523.58 Original contract executed September 8, 2020.
	2	\$107,580.64	BRIAN SAN NICOLAS	BBC201237 (RFP P20-02) - Contract Amendment C22-050 extending maturity date to July 31, 2022. Increasing amount from \$87,580.64 to \$107,580.64 Original contract executed September 8, 2020.
	3	\$123,717.74	GET, LLC	BC201249 (RFP P20-02) - Contract Amendment C22-048 extending maturity date to July 31, 2022. Increasing amount from \$100,717.74 to \$123,717.74 Original contract executed September 8, 2020.
	4	\$101,906.45	FELICITA DIAZ	BC201235 (RFP P20-02) - Contract Amendment C22-047 extending maturity date to July 31, 2022. Increasing amount from \$82,306.45 to \$101,906.45 Original contract executed September 8, 2020.
	5	\$584,926.51	TONY'S WORKSHOP	BC220118 – Purchase of HVAC Equipment (IFB B21-17)
	6	\$1,062,543.00	SSFM INTERNATIONAL	BC201175 (RFP P14-18) - Third Contract Amendment C22-049 extending maturity date to April 30, 2022 and increasing amount by \$159,122.00.

	7	\$10,101,821.0	RELIABLE BUILDERS	BC201158 (RFP P06-19) - Fourth Contract Amendment C22-045 NO COST EXTENSION extending maturity date to April 30, 2022.
	8	\$12,000,000.00	OFFICE OF THE GOVERNOR	MOA between OOG and UOG for second extension of term from March 20, 2022 to December 31, 2022 to complete tasks associated with OLDCC. Original contract executed March 19, 2018, extended on March 17, 2021
April 2022	None	None	None	None

6.0 AD HOC REPORT: ENDOWMENT FOUNDATION UPDATE

7.0 OPEN PRESENTATION (3 Minute Limit Per Person)

8.0 ELECTION OF OFFICERS

8.1 Chairperson

8.2 Vice Chairperson

8.3 Treasurer

9.0 ADOPTION OF BOR MEETING SCHEDULE FOR
AY2022-2023

BOARD OF REGENTS 2022-2023 ACADEMIC CALENDAR

6 Apr 2022 – Subject to Change (Public Health Emer/PL Changes)

<u>COMMITTEE</u>	<u>DATE</u>	<u>TIME</u>	<u>LOCATION</u>
Executive Committee	August 31, 2022	Wed, 11:30am	ZOOM
	November 1, 2022	Tue, 11:30am	ZOOM
	February 8, 2023	Wed, 11:30am	ZOOM
	March 8, 2023 [If Needed]	Wed, 11:30am	ZOOM
	April 5, 2023	Wed, 11:30am	ZOOM
	April 26, 2023 [If Needed]	Wed, 11:30am	ZOOM
Student Affairs, Scholarship, Alumni Relations, and Honorary Degree Committee	September 7, 2022	Wed, 1:00pm	ZOOM
	November 9, 2022	Wed, 1:00pm	ZOOM
	February 15, 2023	Wed, 1:00pm	ZOOM
	March 15, 2023 [If Needed]	Wed, 1:00pm	ZOOM
	April 12, 2023	Wed, 1:00pm	ZOOM
	May 3, 2023 [If Needed]	Wed, 1:00pm	ZOOM
Academic, Personnel, and Tenure Committee	September 7, 2022	Wed, 2:30pm	ZOOM
	November 9, 2022	Wed, 2:30pm	ZOOM
	February 15, 2023	Wed, 2:30pm	ZOOM
	March 15, 2023 [If Needed]	Wed, 2:30pm	ZOOM
	April 12, 2023	Wed, 2:30pm	ZOOM
	May 3, 2023 [If Needed]	Wed, 2:30pm	ZOOM
Physical Facilities Committee	September 7, 2022	Wed, 4:00pm	ZOOM
	November 9, 2022	Wed, 4:00pm	ZOOM
	February 15, 2023	Wed, 4:00pm	ZOOM
	March 15, 2023 [If Needed]	Wed, 4:00pm	ZOOM
	April 12, 2023	Wed, 4:00pm	ZOOM
	May 3, 2023 [If Needed]	Wed, 4:00pm	ZOOM
Investment Committee	September 8, 2022	Thu, 1:30pm	ZOOM
	November 10, 2022	Thu, 1:30pm	ZOOM
	February 16, 2023	Thu, 1:30pm	ZOOM
	March 16, 2023 [If Needed]	Thu, 1:30pm	ZOOM
	April 13, 2023	Thu, 1:30pm	ZOOM
	May 4, 2023 [If Needed]	Thu, 1:30pm	ZOOM
Budget, Finance, and Audit Committee	September 8, 2022	Thu, 3:00pm	ZOOM
	November 10, 2022	Thu, 3:00pm	ZOOM
	February 16, 2023	Thu, 3:00pm	ZOOM
	March 16, 2023 [If Needed]	Thu, 3:00pm	ZOOM
	April 13, 2023	Thu, 3:00pm	ZOOM
	May 4, 2023 [If Needed]	Thu, 3:00pm	ZOOM
BOR Working Session (Generally, the 3 rd Thursday)	September 15, 2022	Thu, 4:30pm	ZOOM
	November 17, 2022	Thu, 4:30pm	ZOOM
	February 23, 2023	Thu, 4:30pm	ZOOM
	March 23, 2023 [If Needed]	Thu, 4:30pm	ZOOM
	April 20, 2023	Thu, 4:30pm	ZOOM
	May 11, 2023 [If Needed]	Thu, 4:30pm	ZOOM
BOR Meeting (Generally, the 3 rd Thursday)	September 15, 2022	Thu, 5:30pm	ZOOM
	November 17, 2022	Thu, 5:30pm	ZOOM
	February 23, 2023	Thu, 5:30pm	ZOOM
	March 23, 2023 [If Needed]	Thu, 5:30pm	ZOOM
	April 20, 2023	Thu, 5:30pm	ZOOM
	May 11, 2023 [If Needed]	Thu, 5:30pm	ZOOM

10.0 ADJOURNMENT