

NOV 12 2009

Special Option
Accelerated Bachelors in Business Administration
(ABBA)

Program Proposal

Dr. Robert Harper
Dean
Craig School of Business
California State University, Fresno

A. Definition of the Program

1. Name of Campus

The Accelerated Bachelors in Business Administration (ABBA) will be offered as an on-campus program, at the Craig School of Business on the California State University, Fresno campus and its satellite campus in Visalia (College of the Sequoias).

2. Name of Department

The ABBA program will be part of the Dean's office under the Special Option catalogue description, at the Craig School of Business on the California State University, Fresno campus.

3. Name of the Individual Responsible

The on-campus ABBA program will be primarily administered under the guidance of the Dean of the Craig School of Business with input from Department Chairs at the Craig School of Business, and with the assistance of the University Business Center and the Undergraduate Student Services at the Craig School of Business.

4. Mission/Goals/Objectives

The mission, goals, and objectives of the on-campus ABBA program are aligned with the mission, goals and objectives of the Craig School of Business at California State University, Fresno. The proposed ABBA program is an attempt to accomplish University's priorities of building upon existing and creating new academic programs to help transform and develop the region. In addition, ABBA also meets the priority of developing an engaged and diverse student learning community with graduates who value lifelong learning, possess a broad general education, communicate effectively, are mathematically literate, appreciate the fine arts, are committed to the principles of tolerance and freedom, and are concerned about the welfare of others and society.

The mission of the Craig School is to provide high quality business education to a diverse student body, offer well rounded active learning experiences and contribute to economic development in central California. In addition, the mission of the University is "...to foster career enhancement through advanced study, preparing students for positions of leadership..." These are the reasons why this proposal is being made - to serve students of diverse backgrounds and interests and foster a lifelong learning opportunities to prepare individuals for positions of leadership in the San Joaquin Valley.

5. Total Number of Units

Please see Exhibit 1 for program flowchart.

The total number of units for the on-campus ABBA is identical to the current Special Option requirement, i.e. 120-121 units (Note: no new courses will be needed to implement the ABBA. Students accepted in the program will have a minimum of 60 units completed from a California community college or other accredited institutions of higher learning). The students in the ABBA program will take the program as a cohort and will be required to complete 12 units of Upper Division G.E. and 24 units of Upper-division core requirements. The following is a list of tentative courses that students will be able to take to earn their credit:

Upper Division G.E. Consisting of 12 units:

Integration

IB - EES 112 Planet Earth through Time (3). Credit not allowed after completion of EES 2. Prerequisites: G.E. Foundation and Breadth Area B. Principles of geology used in the interpretation of the history of Earth as revealed in rocks and their fossils. Includes origin of the solar system, evolution of atmosphere and oceans, origin of life, rise and fall of the dinosaurs, plate tectonics, and ice ages. G.E. Integration IB. Does not satisfy Division 1 pre-1999 G.E. curriculum. (Formerly GEOL 112)

IC - IAS 108 Interdisciplinary Arts Studies (3). Prerequisites: G.E. Foundation and Breadth Area C. Basic theories and techniques in art education, including interdisciplinary studies in visual art, music, drama, and dance as they apply to the elementary curriculum. G.E. Integration IC.

ID - GERON 100 Images of Aging in Contemporary Society (3). Prerequisite: G.E. Foundation and Area D. Explores aging theories; multicultural portrayals of aging through art, literature, and media; examines generational/societal perceptions of aging. Develops awareness of competence in recognizing different images, and examines the influence of these images on societal/emotional status, resources and other elder issues. G.E. Integration ID.

Multicultural/International

MI - HS 104 Global Culture and Issues Health (3). Prerequisite: G.E. Foundation and Area D. Prerequisite: HS 90. Influence of culture on health and disease; relevant health issues of cultural and ethnic groups; alternative healing and holistic health; role of international health organizations; health problems on a world scale. G.E. Multicultural/International MI.

Upper-division core requirements consisting of 24 units:

DS 123. Statistical Analysis II (3). Prerequisites: DS 71, 73; IS 52, 52L. Statistical inference as applied to managerial problems and decision making. Emphasizes the inferential process; interval estimation, hypothesis testing, one- and two-way analysis of variance, regression, and correlation and related inferential analysis, nonparametric methods, Bayesian decision theory. (May include computer lab hours).

FIN 120. Principles of Finance (4). Prerequisites: ACCT 4A; DS 71; BA 105W or ENGL 160W (BA or ENGL course may be taken concurrently). Introduction to corporate financial management, investments, and financial institutions. Focus on financial policy, analysis, and valuation in a global environment. Topics include capital

markets, risk and return, financial planning, capital budgeting, cost of capital, and working capital management (3 lecture, 2 lab hours).

IS 130. Management Information Systems (3). Prerequisites: IS 52 and 52L or demonstration of computer literacy; ACCT 4A, 4B; BA 105W or ENGL 160W (may be taken concurrently). Management concepts in the role/administration of information/information system functions in organizations; enhancement of management with computers; management of systems development; planning and budgeting, analysis, design, implementation and operation of computer-based systems; measurement of operating performance.

MGT 110. Administration and Organizational Behavior (6). Prerequisite: BA 105W or ENGL 160W (may be taken concurrently). Not open to students with credit in MGT 104 or MGT 106. Development of management skills with emphasis on organization, communication networks, leadership, reward systems, conflict management, change, ethics, and stress. Case analysis, written projects, small group exercises.

MGT 124. Production/Operations Management (4). Prerequisites: DS 123 (may be taken concurrently); BA 105W or ENGL 160W; MGT 104 or 110. Production/operations systems and problems in manufacturing and service organizations, including product development and process selection; facility location and design; operations planning and control; materials handling; inventory and quality control; project management. Lecture discussion; computer simulation.

MKTG 100S. Marketing Concepts (4). Recommended for first semester juniors. Prerequisite or corequisite: BA 105W or ENGL 160W. Learn how marketing activities such as pricing, promotion, packaging, and distributing goods and services in international, national, profit, not-for-profit, service, consumer, and industrial markets are used to facilitate satisfaction of consumer needs. S sections include a service-learning requirement.

Option Requirements consisting of 23 units:

The students in the ABBA program will take the program as a cohort and will take the same elective area ("Special Option") and the same number of units (25) of elective classes which is two units more than what is required (Note: no new courses will be needed to implement the ABBA program). The classes will be offered from the same electives classes as are available for the Business Administration Degree (25 units). Here is the list of planned courses:

FIN 189T/ACCT 189T (3).

ACCT 189T. Topics in Accounting and Auditing (1-4; max total 8 if no topic repeated) Prerequisites: 18 units of accounting. Specialized study in a particular area of professional accountancy: accounting theory, auditing, accounting information systems, contemporary developments in financial and managerial accounting, and the practice of accountancy.

FIN 189T Topics in Finance (1-3; max total 9 if no topic repeated) Studies in business including agricultural economics, business economics, legal environment of business, international business, finance, financial services, risk and insurance, and real estate.

MGT 131 International Management (3). Prerequisites: MGT 104 and 106, or 110. A review of the unique issues, problems, and challenges of managing enterprises in an international environment. Comparative analysis of management styles and cultures, managerial processes and strategy formulation. Focuses on American, European, and Japanese enterprises. Seminar discussion and cases.

IS 186. Project Management (3). (Same as MGT 158.) Phases of the project life-cycle; basic tools and techniques for planning, scheduling, and control of projects; project organizations; project roles; techniques for building effective project teams; risk management; information technology and e-business projects; computer/Internet applications of project management.

MKTG 114. Principles of Logistics and Supply Chain Strategies (4). Prerequisite: a grade of C or better in MKTG 100S. Analyzes how firms utilize collaborative distribution intermediaries to gain a competitive advantage in local and global markets through integration of logistics and SCM. Examines the management of the physical flow of products and information throughout the entire supply chain. Other topics: plant and warehouse location analysis, transportation, fleet, warehousing, and storage management.

IS 189T/ MKTG 189T (3).

IS 189T. Topics in Information Systems (1-3; max total 6 if no topic repeated). Prerequisite: permission of instructor. Theory or application of information systems or information management as applied to current developments in the field.

MKTG 189T. Topics in Marketing (1-3; max total 6 if no topic repeated). Prerequisite: senior standing or permission of instructor. Topics in advertising, consumer behavior, distribution, industrial procurement, marketing research, retailing, wholesaling.

HRM 150. Administration of Personnel (3). Prerequisites: MGT 104 and 106 or 110, and BA 105W or ENGL 160W (may be taken concurrently). Composition of labor force; acquisition and utilization of human resources; recruitment; selection; performance appraisal; motivation; compensation; communications; social issues and government influence. Individual and group projects; written and oral reports.

BA 101. Business Ethics (3). Traditional and contemporary ethical principles and their historic context and relevance to business practice. Identifying the ethical beliefs and values of self and others. Examining contemporary business problems from an ethical perspective. Not open to students who have completed AETH 102A.

MGT 195. Internship (3; max total 6). Prerequisite: permission of internship coordinator. Requires 150 hours of work at a pre-qualified, academically-related work station (business, government or nonprofit agency). Reflective journal, final report, and work station evaluation. Prior department approval is required for course substitutions. Only one internship may count toward option requirements. CR/NC grading only.

The students will also have to complete the Upper-division writing skills requirement and the integrative course requirement. These will be met by completing the following:

Upper-division writing skills requirement consisting of 3-4 units:

Note: the Upper-Division Writing Exam is not an option for business administration majors.

BA 105W. Business Communication (3). Prerequisites: satisfactory completion (C or better) of the ENGL 5B and 10 graduation requirement or approved equivalent, and junior standing. Business communication theory; analysis of communication alternatives; effective business writing and speaking; case studies. Meets the upper-division writing skills requirement for graduation.

Integrative course requirement consisting of 3 units:

MGT 187: Seminar in Strategic Management (3). Prerequisites: last-semester senior, completion of all CSB core requirements (only MGT 124 may be taken concurrently), and BA 105W or ENGL 160W. Focuses on strategic management, industry analysis, global competitive environment, formulation and implementation of strategy, ethical issues, mergers and acquisitions, and management of strategic alliances. Case analysis/computer simulations included.

6. Admission Requirements

Students who apply to the ABBA program will be evaluated on the bases of academic qualifications (2.5 GPA), application statement of purpose, and two reference letters. Transfer students admitted into the ABBA program must meet the regular transfer student admission requirements for Fresno State. In addition, selected candidates will go through an interview process before final admission into the program. A scholarship will be created for every 10 students that are enrolled in the program and will be awarded based on financial hardship and merit.

7. Special Characteristics

The ABBA program will be essentially the same as the current Special Option for students pursuing their Bachelor's of Science in Business Administration. The key differences will be:

- There will be no cost to the University (i.e., it will be a self-supporting program);
- The application process will consist of a program application (\$30 non-refundable program application fee) and an interview in addition to the regular university application and application fee.
- Students who have yet to complete one or two pre-business courses but who otherwise meet all the admission criteria, may be granted conditional admission. Any such students would have one semester to make up the missing units in order to be able to continue or otherwise face disenrollment from the program.
- Current regular Craig School students will have the option to apply to the program with the condition of only being able to transfer up to 10 units of core upper division business courses. If accepted into the ABBA program, the students would no longer be matriculated students.
- If a student decides to leave the ABBA program and wishes enrolls in the regular program as a Craig School of Business student, he/she will have to reapply to the University and will be able to transfer up to 24 units to satisfy degree requirements.
- The classes will be taught in the evenings and on Saturdays in a cohort format.

- The classes will be taught in a unit-per-week format. The same number of "contact hours" for academic credit will be required in the ABBA program as is required in the traditional Special Option program.
- The students will have the option of participating in the International trip as part of their last integration class for an additional fee.
- The students who are not meeting the program standards (C or better for each course) will have the opportunity to make up any deficient course through Open University (if the course is a pre-requisite the student will have to complete the course before continuing in the program) and be subject to disenrollment from the program if the deficiency is not raised within one semester.

8. Provision for Meeting Accreditation Requirements

As part of the Craig School, the ABBA program will meet all accreditation requirements of the American Assembly of Collegiate Schools of Business (AACSB) and Western Association of Schools and Colleges (WASC).

B. **Needs for the Proposed Program**

1. Other CSU campuses or AACBS Schools Currently Offering Program

There are currently no other CSU campuses that offer a similar program. The Nance College of Business (AACSB accredited) at Cleveland State University offers an Accelerated Option in General Business. Locally, Fresno Pacific University offers a Degree Completion program (15 month program at \$19,738.00)

2. Differences with Other CSU Campuses

N/A

3. Other Similar Programs Currently Offered on Campus

The Executive MBA program provides an accelerated program delivery for the MBA degree. The Bachelors in Criminology is offered through various law enforcement agencies as a compressed program.

4. Survey Results

The Division of Continuing and Global Education recently completed a survey of 1,102 Fresno County employees. The results indicated that 97.4% of respondents were either considering, or would consider in their future, continuing their education. Almost 30% of the respondents had already completed a minimum of 60 units of coursework at local colleges, while 18.1% of

the respondents were interested in completing their education in Business Administration. Seventy one point seven percent of the respondents indicated that their work schedule was the key factor that prevented them from completing their degree.

A survey by the Craig School of Business in Tulare County found that out of 53 employers who participated in the survey, 77.1% said that they have employees who would be interested in completing their Bachelors Degree in Business Administration if offered in an accelerated fashion. When asked for the most preferred time to deliver this program, 85.1% of respondents selected "evenings and weekends".

5. Number of Undeclared Undergraduates/Degree Production

Current student body population at the Craig School of Business is a little over 3,000 students. Seventy percent of students at the Craig School of Business came in as transfer students from California community colleges. If five percent of these transfer students are interested in this option, this would generate a potential of 105 student applicants. The goal for the first year of the program is to have one cohort of 40 students.

6. Professional Uses of Degree

After earning the ABBA degree, participants will have additional opportunities for employment including higher pay by filling supervisory and management positions. Alternatively they can further their education through graduate school.

7. Expected Number of Majors

The goal is to have 40 students in the first cohort. After year one, multiple cohorts could be offered per year at both locations in Fresno and Visalia.

C. Existing Support Resources

1. Faculty

Qualified Craig School of Business faculty will teach business courses, and other qualified faculty in the university will teach the GE courses.

2. Space and Facilities

The classes for this program will be held in the Executive MBA classroom. In instances when the classroom is being used by the Craig School Graduate Program, alternative classrooms in the Peter's Business Building will be identified. The Fresno State satellite facility at the College of Sequoias will be used for the cohort in the South Valley.

3. Library Resources

Students will have access to the library.

Exhibit 5
Special Option for the Bachelor of Science in Business Administration
Catalog Copy

The special option for the Bachelor of Science degree in Business Administration provides an opportunity for students who are well grounded in the core areas of study required for the undergraduate degree in Business Administration to individualize a course of study not accommodated by any of the ten standard areas of specialization. The special option is offered for students who want to correlate studies in two or more areas of business and is not intended as a means of bypassing normal graduation requirements.

Students requesting a special option must obtain application forms from the Office of Undergraduate Student Services in the Craig School of Business. On these forms, students must do the following:

1. Prepare a statement giving their reason for desiring a special option in terms of academic and professional goals and why these goals cannot be met through any of the standard options in business.
2. Develop a specific list of courses which would, in their opinion, lead to the stated academic and professional goals.
3. Secure the signed approval from the Office of Undergraduate Student Services, as well as from a faculty adviser, all department chairs in the business areas from which the option courses are drawn.

Students must submit the foregoing material to the Office of the Dean of the Craig School of Business for final approval.

Bachelor of Science Degree Requirements
Business Administration Major

All students in the Craig School of Business who are working toward the Bachelor of Science in Business Administration must satisfy (a) the university's General Education requirements, (b) pre-business requirements, which include demonstration of computer competency, a seven-course group of pre-business courses, and both a cumulative and campus GPA of at least 2.25 to declare an option, (c) upper-division core requirements of six or seven upper-division courses, (d) option requirements of 22-24 units in an area of specialization, (e) the upper-division writing skills requirement, and (f) an integrative course requirement.

Computer literacy and computer software competency are considered essential to success in the program, which is heavily oriented in the use of technology. The pre-business courses include material considered essential for further study in business. The upper-division core courses provide a broad background and a breadth of knowledge and understanding. The option courses

enable the student to specialize in a specific area of business and to prepare for effective performance in future employment.

Demonstration of computer competency. Complete IS 52 and 52L or equivalent courses with a grade of C or better or achieve a passing score on the CSB computer competency waiver examination. See "computer competency waiver exam" at www.craig.csufresno.edu/uss_home.aspx.

Pre-Business requirements* (16 units)

ACCT 4A, 4B; BA 18; DS 71, 73; ECON 40 or AGE 1; ECON 50
(See [Pre-Business Requirement](#).)

Upper-division core requirements (24 units)

DS 123; FIN 120; IS 130; MGT 110 or 104-106, MGT 124; MKTG 100S

Option requirements (23 units)

Coursework in the specialized area must be approved in advance by a faculty adviser, all department chairs in the business areas from which the option is drawn, and the Office of the Dean of the Craig School of Business.

General Education requirements (51 units)

Grade Requirement

A grade of C or better must be earned for each course used to satisfy the requirements for the major.

Upper-division writing skills requirement (3-4 units)

Business majors must select either BA 105W or ENGL 160W
(See [Writing Requirements](#))

Note: the Upper-Division Writing Exam is not an option for business administration majors.

Integrative course requirement (3 units)

MGT 187

Total (120-121 units)

* This total indicates that 6 units for DS 71 and ECON 50 are being used to satisfy the General Education requirement of 51 units.

** See certificate information for elective substitutes

Accelerated Bachelors in Business Administration (ABBA)
 Craig School of Business, California State University, Fresno
 Tentative Schedule

class meets

New Class

May-10

Sun	Mon	Tue	Wed	Thu	Fri	Sat
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29

Jun-10

Sun	Mon	Tue	Wed	Thu	Fri	Sat
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

Jul-10

Sun	Mon	Tue	Wed	Thu	Fri	Sat
						2
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

Aug-10

Sun	Mon	Tue	Wed	Thu	Fri	Sat
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

Sep-10

Sun	Mon	Tue	Wed	Thu	Fri	Sat
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

Oct-10

Sun	Mon	Tue	Wed	Thu	Fri	Sat
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

Nov-10

Sun	Mon	Tue	Wed	Thu	Fri	Sat
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

Dec-10

Sun	Mon	Tue	Wed	Thu	Fri	Sat
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

Jan-11

Sun	Mon	Tue	Wed	Thu	Fri	Sat
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29

Feb-11

Sun	Mon	Tue	Wed	Thu	Fri	Sat
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28					

Mar-11

Sun	Mon	Tue	Wed	Thu	Fri	Sat
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

Apr-11

Sun	Mon	Tue	Wed	Thu	Fri	Sat
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

May-11

Sun	Mon	Tue	Wed	Thu	Fri	Sat
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

Jun-11

Sun	Mon	Tue	Wed	Thu	Fri	Sat
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

Jul-11

Sun	Mon	Tue	Wed	Thu	Fri	Sat
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

Aug-11

Sun	Mon	Tue	Wed	Thu	Fri	Sat
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

Sep-11

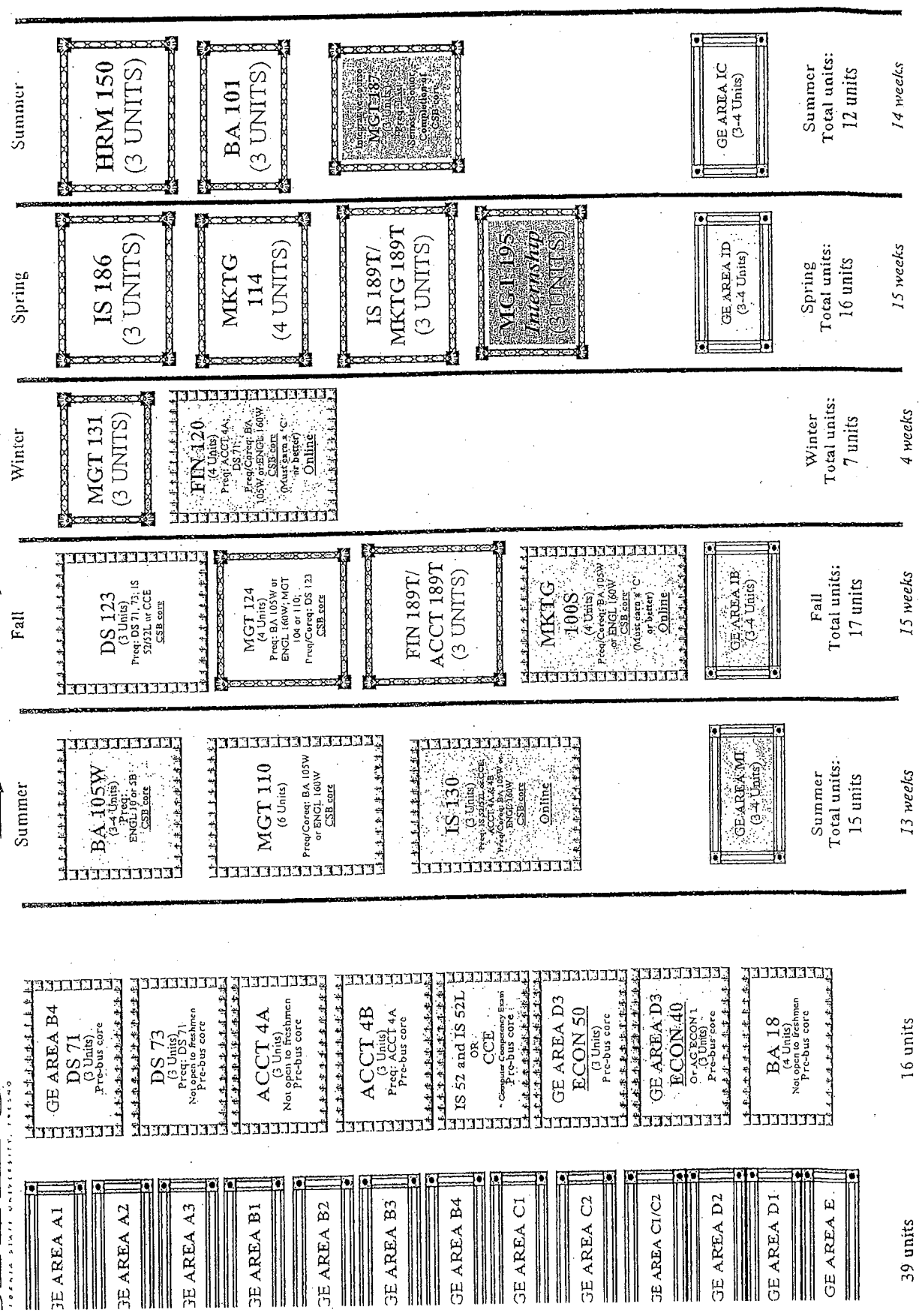
Sun	Mon	Tue	Wed	Thu	Fri	Sat
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

Oct-11

Sun	Mon	Tue	Wed	Thu	Fri	Sat
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29

Accelerated Bachelors in Business Administration (ABBA)
 SPECIAL OPTION FLOWCHART
 (120 - 121 UNITS)

DRAFT—Fall 2009



Bachelor's Degree Completion-Business Administration

Estimate @ 25, 30, and 40 Students at \$350

Full two-year Program (67 units) - Fresno Site

11/9/2009

	Hybrid Delivery		
	25 Students @ \$350/Unit	30 Students @ \$ 350/Unit	40 Students @ \$350/Unit
Revenue:			
Registration Fees	586,250	703,500	938,000
Total Revenue	<u>586,250</u>	<u>703,500</u>	<u>938,000</u>
Expenditures:			
¹ University Indirect	87,938	105,525	140,700
² CO & SCO Indirect	29,313	35,175	46,900
³ DCGE Cost Recovery	125,625	150,750	201,000
⁴ CSB Cost Recovery	87,938	105,525	140,700
⁵ Marketing	14,656	17,588	23,450
⁶ CSB Faculty Director Backfill	24,845	24,845	24,845
⁷ CSB Grad Assistant Reimbursement	10,800	10,800	10,800
⁸ Faculty Salaries	171,118	171,118	171,118
⁹ Fringe Benefits	2,481	2,481	2,481
¹⁰ Travel for recruiting	1,000	2,000	2,000
¹¹ Student Orientation and CMS Training	1,000	1,000	1,000
Total Expenditures	<u>556,713</u>	<u>626,807</u>	<u>764,994</u>
Net Overage	<u>29,537</u>	<u>76,693</u>	<u>173,006</u>
MOU Split:			
40% to CGE	11,815	30,677	69,202
60% to Craig School of Business	17,722	46,016	103,803
	<u>29,537</u>	<u>76,693</u>	<u>173,006</u>

Notes:

1. The University currently charges 15% of revenue for Administrative Overhead.
2. The Chancellor's Office/State Controller's Office Administrative expense equates to about 5% of revenue.
3. The Division of Continuing and Global Education charges \$75 per unit to cover operating expenditures.
4. The CSB's cost recovery for offering the program, calculated at 15% of revenues generated by the program.
5. Marketing is estimated to be 2.5% of student fees.
6. Craig School of Business Faculty Director, equal to backfill rate for 5 semesters at \$4,969.
7. CSB Graduate Assistant, 10 hrs per week (i.e. 35% time). 24 months @ \$450 per month = \$10,800.
8. Salary is to be calculated at Full Professor for applicable attendance, \$2,554 per unit x 67 units.
9. Fringe benefits (Medicare only) at 1.45% of salaries.
10. Travel/Mileage for promotion, recruitment.
11. Orientation and CMS training for new cohort.

**CRAIG SCHOOL OF BUSINESS
OVERHEAD RATE CALCULATION**

20 05	HR	Overhead	w/ out overhead	
28 180 - DEAN	\$ 758,749	\$ 758,749	\$	
28 181 - ACCT	\$841,511	\$114,570	\$726,941	
28 182 - F&BL	\$1,460,841	\$125,394	\$1,335,447	
28 183 - ISDS	\$1,451,483	\$116,862	\$1,334,621	
28 184 - MGT	\$1,271,243	\$128,509	\$1,142,734	
28 187 - MKTG	\$454,544	\$0	\$454,544	
28 188 - UBC	\$73,212	\$73,212	\$0	
28 189 - GRAD	\$55,568	\$55,568	\$0	
28 185 - AERO	\$25,344	\$25,344	\$0	
28 186 - MIL SCI	\$22,968	\$22,968	\$0	
TOTALS	\$6,415,463	\$1,421,176	\$4,994,287	% overhead 22.15%

SUM

2006	HR	Overhead		
281 80 - DEAN	\$734,771	\$734,771	\$0	
281 81 - ACCT	\$958,126	\$117,231	\$840,895	
281 82 - F&BL	\$1,445,038	\$129,351	\$1,315,687	
281 83 - ISDS	\$1,479,349	\$121,068	\$1,358,281	
281 84 - MGT	\$1,437,811	\$129,130	\$1,308,681	
281 87 - MKTG	\$601,946	\$29,046	\$572,900	
281 88 - UBC	\$111,482	\$111,482	\$0	
281 89 - GRAD	\$54,612	\$54,612	\$0	
281 85 - AERO	\$26,390	\$26,390	\$0	
281 86 - MIL SCI	\$23,913	\$23,913	\$0	
TOTALS	\$6,873,438	\$1,476,994	\$5,396,444	21.49%

2007	HR	Overhead		
28180 - DEAN	\$707,992	\$707,992	\$0	
28181 - ACCT	\$1,100,256	\$122,712	\$977,544	
28182 - F&BL	\$1,563,183	\$134,211	\$1,428,972	
28183 - ISDS	\$1,531,799	\$125,535	\$1,406,264	
28184 - MGT	\$1,597,612	\$133,092	\$1,464,520	
28187 - MKTG	\$718,876	\$112,373	\$606,503	
28188 - UBC	\$114,098	\$114,098	\$0	
28189 - GRAD	\$56,856	\$56,856	\$0	
28185 - AERO	\$27,811	\$27,811	\$0	
28186 - MIL SCI	\$25,200	\$25,200	\$0	
TOTALS	\$7,443,683	\$1,559,880	\$5,883,803	20.96%

Average Overhead

\$20,732,584 \$4,458,050 21.50%