

Melanie S. Griffin, Secretary

Ron DeSantis, Governor

**EDUCATIONAL ADVISORY COMMITTEE MEETING
TELEPHONE CONFERENCE CALL**

August 15, 2023 – 10:00 a.m. EST

**Conference Number: 1-888-585-9008
Conference Room Number: 624-410-563**

Notice of Meeting Link: http://www.FLRules.org/gateway/View_Notice.asp?id=27362650

AGENDA

I. Call to Order – Dr. Martin Fennema, Chair

II. Roll Call

Dr. Martin Fennema – Chair
Mr. Michael Kridel
Mr. Mark Margulies
Dr. Gary McGill
Dr. Richard Morton
Mr. Steven Platau
Dr. Gregory Trompeter

III. Ratify Minutes from May 16, 2023, meeting - Pgs. 3 - 8

IV. Individual Course Review

A. De La Cruz Garcia, Luzmey – Pgs. 9 - 24

Examination Application # 536674

Ms. De La Cruz Garcia is requesting three (3) semester hours of graduate tax credit for ACCO 707 Federal Revenue Tax from Ana G. Mendez University.

B. Gordon, Cassandra – Pgs. 25 - 71

Examination Application # 536183

Ms. Gordon is requesting three (3) semester hours of upper-division cost accounting credit for ACC 620 Global Management Accounting I from St. John's University. Ms. Gordon contends that ACC 620 Global Management Accounting I is the same course as ACG 3341 Cost Accounting and Control I offered at the University of South Florida which she indicates she was told is an acceptable course for the Florida Board of Accountancy.

C. Mizrahi, Ariel - Pgs. 72 - 93

Endorsement Application # 500481

Mr. Mizrahi is requesting three (3) semester hours of upper-division accounting credit for ACC 400 The Accounting Environment from the University of Nevada, Las Vegas. Mr. Mizrahi has already been given credit for ACC 401/601 Financial Accounting & Reporting I from the University of Nevada, Las Vegas.

D. Rebarber, Matthew – Pgs. 94 - 105

Examination Application # 541711

Mr. Rebarber is requesting three (3) semester hours of upper-division cost accounting credit for CONT 4006 Managerial Accounting from the University of Puerto Rico.

E. Romani Ruiz, Teddy – Pgs. 106 - 118

Examination Application # 522537

Mr. Romani Ruiz is requesting three (3) semester hours of upper-division cost accounting credit for ACCO 728 Managerial Accounting and its Business Environment from the Universidad Ana G. Mendez.

V. Administrative Matters

A. Laws and Rules (informational) – Pgs. 119 - 126

B. Executive Director/Licensing Supervisor Comments

VI. Set Future Meeting Date

VII. Adjourn

Melanie S. Griffin, Secretary

Ron DeSantis, Governor

DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
FLORIDA BOARD OF ACCOUNTANCY
EDUCATIONAL ADVISORY COMMITTEE
TELEPHONE CONFERENCE CALL

May 16, 2023

Minutes

I. Call to order

The meeting was called to order at 2:05 p.m. by Dr. Fennema, Chair.

II. Roll Call

The roll was called by Niyati Bhatt, Regulatory Specialist II, reflecting the following:

Committee Members Present:

Dr. Martin Fennema – Chair
Mr. Michael Kridel
Dr. Nicholas Mastracchio
Dr. Gary McGill
Dr. Richard Morton
Mr. Steven Platau
Dr. Gregory Trompeter

Staff Members Present:

Roger Scarborough, Director
Karan Lee
Niyati Bhatt
Cody Donnelly
Trecia Jenkins
Barbara Whitney

Others Present:

Rachelle Munson, Senior Assistant Attorney General and Board Counsel
Jiaqi Dong - Applicant
Jessica Gallinatti - Applicant
Sierra Marie Gaunder – Applicant
Madalina Grigoriu – Applicant
Steven Silvers – Applicant
Professor Hoa Burrows – Miami Dade College

Alexis Portuondo – Miami Dade College
Silvina Barros – Miami Dade College
Elgin Polo – Miami Dade College

III. Ratify Minutes from February 14, 2023 meeting

Motion was made by Dr. McGill and seconded by Dr. Trompeter to approve the minutes from the February 14, 2023 meeting. Upon vote motion passed unanimously.

IV. Individual Course Review

A. Balsera, Tomas

Mr. Balsera is requesting three (3) semester hours of upper-division accounting credit for VSB 3006 Managerial Accounting from Villanova University. He has already been given credit for ACC 2470 Cost Accounting from Villanova University.

Motion was made by Dr. Trompeter and seconded by Dr. McGill to deny three (3) semester hours of upper-division accounting credits for VSB 3006 Managerial Accounting from Villanova University as it duplicates ACC 2470 Cost Accounting from Villanova University. Upon vote the motion passed unanimously.

Mr. Balsera is requesting six (6) semester hours of upper-division accounting credit for VSB 2010 Financial Management & Reporting from Villanova University.

Motion was made by Dr. Morton and seconded by Dr. Trompeter to deny six (6) semester hours of upper-division accounting credits for VSB 2010 Financial Management & Reporting from Villanova University as it might duplicate Intermediate Accounting I and Intermediate Accounting II from Villanova University. Upon vote the motion passed unanimously.

B. Cervantes, Faith Marie

Ms. Cervantes is requesting reconsideration for three (3) semester hours of upper-division accounting credit for AC 843OA Accounting Information for Management from Emporia State University. She has already been given credit for ACT 3333 Cost Accounting from St. Edward's University.

Motion was made by Mr. Platau and seconded by Dr. McGill to deny three (3) semester hours of upper-division accounting credit for AC 843OA Accounting Information for Management from Emporia State University as it duplicates ACT 3333 Cost Accounting from St. Edward's University. Upon vote the motion passed unanimously.

C. Dong, Jiaqi

Ms. Dong is requesting two (2) semester hours of upper-division accounting credit for ACCY 569 Data Driven Decisions in Accounting from the University of Illinois.

Motion was made by Dr. McGill and seconded by Dr. Mastracchio to approve two (2) semester hours of upper-division accounting credit for ACCY 569 Data Driven Decisions in Accounting from the University of Illinois. Upon vote the motion passed unanimously.

D. Gallinatti, Jessica

Ms. Gallinatti is requesting three (3) semester hours of upper-division accounting credit for BUNW-A 513 Accounting for Decision Making from Indiana University.

Motion was made by Dr. Trompeter and seconded by Dr. Morton to deny three (3) semester hours of upper-division accounting credit for BUNW-A 513 Accounting for Decision Making from Indiana University. Upon vote the motion passed unanimously.

Ms. Gallinatti is requesting three (3) semester hours of upper-division accounting credit for BUNW-A 523 Managing Accounting Info Decision Making from Indiana University.

Motion was made by Dr. McGill and seconded by Dr. Mastracchio to approve three (3) semester hours of upper-division accounting credit for BUNW-A 523 Managing Accounting Info Decision Making from Indiana University. Upon vote the motion passed unanimously.

Ms. Gallinatti is requesting four (4) quarter hours of upper-division accounting credit for ACC 500 Financial Accounting from DePaul University.

Motion was made by Dr. Morton and seconded by Mr. Kridel to deny four (4) quarter hours of upper-division accounting credit for ACC 500 Financial Accounting from DePaul University. Upon vote the motion passed unanimously.

E. Gaunder, Sierra Marie

Ms. Gaunder is requesting three (3) semester hours of upper-division accounting credit for ACC 732 Government and Nonprofit Accounting from Missouri State University. She has already been given credit for ACTY 4140 Government and Nonprofit Accounting from Western Michigan University.

Motion was made by Dr. Trompeter and seconded by Dr. Morton to deny three (3) semester hours of upper-division accounting credit for the ACC 732 Government and Nonprofit Accounting from Missouri State University as it duplicates ACTY 4140 Government and Nonprofit Accounting from Western Michigan University. Upon vote the motion passed unanimously.

F. Grigoriu, Madalina

Ms. Grigoriu is requesting three (3) semester hours of upper-division accounting credit for ACCT 3007 Technology for Accountants from the University of Louisiana.

Motion was made by Dr. Mastracchio and seconded by Dr. McGill to approve three (3) semester hours upper-division accounting credit for ACCT 3007 Technology for Accountants from the University of Louisiana. Upon vote the motion passed with majority votes – opposed by Dr. Fennema.

Ms. Grigoriu is requesting three (3) semester hours of upper-division accounting credit for BMBA 5012 Accounting Analysis for Decision Making for Accountants from the University of Louisiana.

Motion was made by Dr. McGill and seconded by Dr. Trompeter to deny three (3) semester hours upper-division accounting credit for BMBA 5012 Accounting Analysis for Decision Making from the University of Louisiana as it will duplicate ACCT 3020 Cost Accounting from the University of Louisiana. Upon vote the motion passed unanimously.

G. Hanlon, Jacob

Mr. Hanlon is requesting three (3) semester hours of upper-division accounting credit for ACCM 5020 – Communication and Accounting Research from Metropolitan State University of Denver.

Motion was made by Dr. McGill and seconded by Dr. Morton to approve three (3) semester hours of upper-division accounting credit for ACCM 5020 – Communication and Accounting Research from Metropolitan State University of Denver. Upon vote the motion passed unanimously.

H. Hansen, Jacqueline Annette

Ms. Hansen is requesting three (3) semester hours of upper-division accounting credit for ACCT 6300 Accounting for Business Executives from Cedarville University.

Motion was made by Dr. Morton and seconded by Dr. Trompeter to deny three (3) semester hours of upper-division accounting credit for ACCT 6300 Accounting for Business Executives from Cedarville University as it might duplicate other courses the applicant has already taken like Cost Accounting or Intermediate Accounting I or Intermediate Accounting II. Upon vote the motion passed unanimously.

I. Martin, Marguerite Thamar

Ms. Martin is requesting three (3) semester hours of upper-division accounting credit for ACG 2071 Managerial Accounting from Miami Dade College.

Motion was made by Dr. Morton and seconded by Dr. McGill to deny three (3) semester hours of upper-division accounting credit for ACG 2071 Managerial Accounting from Miami Dade College as it is an introductory level course. Upon vote the motion passed unanimously.

Ms. Martin is requesting three (3) semester hours of upper-division accounting credit for BUS 630 Managerial Accounting from Ashford University. She has already been given credit for ACC 310 Cost Accounting I from Ashford University.

Motion was made by Mr. Platau and seconded by Dr. Trompeter to deny three (3) semester hours of upper-division accounting credit for BUS 630 Managerial Accounting from Ashford University as it duplicates ACC 310 Cost Accounting I from Ashford University. Upon vote the motion passed unanimously.

J. Silvers, Steven

Mr. Silvers is requesting two (2) semester hours of upper-division accounting credit for 501 Financial Accounting from the University of Massachusetts Lowell.

Motion was made by Dr. McGill and seconded by Dr. Trompeter to deny two (2) semester hours upper-division accounting credit for 501 Financial Accounting from the University of Massachusetts Lowell as it is an introductory level course. Upon vote the motion passed unanimously.

V. University Course Review

A. Miami Dade College

Miami Dade College is requesting three (3) semester hours of upper-division accounting credits for ACG 4401 Accounting Information Systems.

Motion was made by Dr. Morton and seconded by Dr. Trompeter to approve three (3) semester hours of upper-division accounting credit for ACG 4401 Accounting Information Systems. Upon vote the motion passed unanimously.

Miami Dade College is requesting three (3) semester hours of upper-division business law credits for BUL 4320 Business Law.

Motion was made by Mr. Platau and seconded by Dr. McGill to approve three (3) semester hours of upper-division business law credit for BUL 4320 Business Law. Upon vote the motion passed unanimously.

B. University of Central Florida

The University of Central Florida is requesting three (3) semester hours of graduate accounting credit for Tax 5022 – Individual Federal Income Tax.

Motion was made by Dr. McGill and seconded by Dr. Morton to approve three (3) semester hours of graduate accounting credit for Tax 5022 – Individual Federal Income Tax. However, it will duplicate Individual Income Tax taken at the undergraduate level. Upon vote the motion passed unanimously.

VI. Administrative Matters

- A.** Discuss changing Rule 61H1-27.002, F.A.C. to allow coverage in accounting data analytics or coverage in cost and managerial accounting.

The Committee discussed the proposed change and agreed with the change. Director Scarborough informed the Committee that he will present it to Board.

- B.** Laws and Rules (informational)

- C.** Executive Director/Licensing Supervisor comments

Director Scarborough informed the Committee that Dr. Mastracchio will be retiring from the Educational Advisory Committee. He informed them that Mr. Mark Margulies will be replacing Dr. Mastracchio.

Director Scarborough updated the Committee on the status of the course approval lists that are being prepared to go on our website. He informed the Committee that we will be sending the lists to the FICPA for their feedback before putting the list on the website.

VII. Set Future Meeting Date

August 15, 2023 @ 10:00 a.m.

VIII. Adjourn

The meeting was adjourned at 4:01 p.m.

McFennema

5/30/23

Melanie S. Griffin, Secretary

Ron DeSantis, Governor

May 18, 2023

LUZMEY DE LA CRUZ GARCIA
8754 NW 168TH STREET
MIAMI LAKES, FL 33018

RE: Application Number: 536674, Profession: 0101

Dear LUZMEY DE LA CRUZ GARCIA:

The Educational Advisory Committee will consider your request for course approval at the following date, time and place:

DATE AND TIME: August 15, 2023 at 10.00 a.m. EST
Or as soon thereafter as can be heard

PLACE: Telephone Conference Call
Conference Number: 888-585-9008
Conference Room Number: 624-410-563

This is an open meeting and you are welcome to attend.

If you have any questions, please call the number above.



School of Business and Management

COURSE CODE : ACCO 707

COURSE TITLE : Federal Revenue Tax

LEVEL : graduate

PREREQUISITE : none

CREDITS : Three (3) credits

CONTACT HOURS : Conference: 45 Lab: Practice:

Course Description

Discussion and analysis of federal income tax law and the practices of the Internal Revenue Service and its procedures. Discussion of income tax principles for individuals and business entities. Application of legal provisions to prepare tax returns and how to represent clients before the Federal Internal Revenue System.

Objectives

1. Analyze the history, purpose, and structure of the federal income tax code.
2. Explain the meaning of gross income, gains and losses from property transactions, and adjustments to gross income.
3. Explain the meaning of standard in itemized deductions and tax obligations and credits.
4. Analyze the history and requirements for inheritance and gift taxes.
5. Evaluate the different forms of taxation for different business entities, including corporations, limited liability companies, and partnerships.
6. Explain the tax return preparation process.
7. Apply the tax code and IRS regulations to better serve customers and the business community.
8. Prepare tax returns.

Content

- A. Individuals
 - a. Presentation Information
 - b. Gross revenue
 - c. Profit and loss
 - d. Items excluded from British Income
 - e. Adjustments to Gross Income
-

- f. Standard and itemized deductions
 - g. Taxation y Credits
 - h. Inheritance Tax and Gift Tax
- B. Business
 - a. Business entities
 - b. Business taxation
 - c. Commercial property
 - d. Corporations
 - e. Associations
 - f. Retirement Plans
 - g. Specialized Returns
- C. Representation, Practices and Procedures
 - a. Preparation of returns
 - b. IRS Practice
 - c. IRS Representation
 - d. Tax Law

Teaching methodology and strategies

1. Conferences
2. Debates, role play , discussions
3. Case studies
4. Reports, presentations and demonstrations
5. Readings
6. Questions y Answers
7. Group work
8. Written Works
9. Guided practical exercises
10. Other

Appraisal Techniques

1. Diagnostic test
2. Pre and post test
3. Reflective diary
4. Concept maps
5. Most confusing point
6. *One Minute paper*
7. Graphic organizers

8. Comic strip
9. Format 3-2-1
10. Focused list
11. *Think-Pair-Share*
12. Other

Evaluation criteria for face-to-face course

The student's learning in the face-to-face course will be evaluated taking into consideration the following criteria:

Evaluation criteria	Weighting
Tests	50%
Written works	25%
Trials	25%
Total	100%

Evaluation criteria for online course

The student's learning in the online course will be evaluated taking into consideration the following criteria:

Evaluation criteria	Weighting
Discussion forums	25%
Written works	25%
Tests	50%
Total	100%

Notes system

100 - 90	A
89 - 80	B
79 - 70	C
69 - 60	D
59 - 0	F

Suggested textbook

Hock, B., & Hughes, R. (2017). *CPA exam course, REG 2017*. Fast Forward Academy. ISBN-13: 978-1938440519

Hughes, R. (2017). *IRS enrolled agent exam study guide 2017-2018*. Fast Forward

Academy.

ISBN-13: 978-1938440540

Information resources

Whittenburg, G. E., Altus-Buller, M., & Gill, S. (2020). *Income tax fundamentals 2021*. (39th ed.). Cengage Learning.

ISBN-13: 978-0357141366

Academic Journals

- Accounting and Business Research
- Accounting, Auditing & Accountability Journal
- Accounting, Organizations and Society
- International Journal of Accounting
- Journal of Accounting and Economics
- Journal of Accounting Literature
- Journal of Accounting and Public Policy
- Journal of Business Finance & Accounting
- Journal of International Financial Management and Accounting
- Review of Accounting Studies
- Review of Quantitative Finance and Accounting

Professional organizations and government portals

- American Accounting Association
- American Economic Association (AEA)
- American Institute of Certified Public Accountants
- American Institute of Economic Research (AIER)
- Association of Information Technology Professionals (AITP)
- Information Systems Security Association (ISSA)
- National Association of Business Economics
- Society for Corporate Governance
- The Association for Financial Professionals (AFP)
- The Econometrics Society

Format and writing style

American Psychological Association. (2019). *Publication manual of the American Psychological Association* (7th ed.). Author.

Academic and Student Policy Statements Academic Integrity

and Plagiarism

Academic integrity is fundamental in the professional development of students and future graduates of Ana G. Mendez University. To get the most out of this course, both teacher and students must work together in an environment where honesty, trust, respect and responsibility prevail. Misuse of academic resources and dishonest representation of ideas in assigned activities, assignments, or tests will be sufficient grounds for sanctioning the student. Students are expected to always promote the spirit of academic integrity: reinforcing it among their peers.

Any student who participates in the destruction of documents, mutilation of books or equipment belonging to the institution will be sanctioned in accordance with the administrative policies in force.

Plagiarism is the dishonest representation of ideas or the presentation of another author's text as if it were their own. All assignments with evidence of plagiarism will receive a grade of 0 points. In addition, the student will run the risk of not passing the course. To avoid this infringement, all written work must include the corresponding bibliographic citations and a list of references following the latest edition of the APA Style.

ADA Law : Reasonable Accommodation and Religious Beliefs

All students who have a certified medical condition and require reasonable accommodation should contact the appropriate office of the institution to request their services.

The AGMU is committed to diversity and the full participation of all students in academic activities. Those students who need reasonable accommodation due to extraordinary and obvious physical, medical or learning situations, as well as their religious beliefs, must communicate their need to the teacher so that he can proceed with the corresponding authorizations.

AGMU complies with the ADA of 1990 (Americans with Disabilities Act) and the Rehabilitation Act of 1973, as amended, which ensure equal access to education and other services. Any student who needs reasonable accommodations and has not yet contacted the Services Office

for University Students with Special Needs must attend as soon as possible. All processes will be carried out with due confidentiality.

For more information, please access [agmu services for student with disabilities.pdf](#)

Note: Each facilitator must prepare an outline for the course. This sketch must be given to the student and uploaded to the LMS on the first day of classes. The course outline serves as the basis for preparing the course outline. This outline includes the description of the course and its objectives, the more specific aspects of the content, what the student has to do, tasks and activities, the requirements for assessments, the course itinerary, the Academic and Student Policy Statements and Other important details that the facilitator must communicate to the student.

Melanie S. Griffin, Secretary

Ron DeSantis, Governor

June 6, 2023

CASSANDRA GORDON
9505 49TH ST N APT 1-312
PINELLAS PARK, FL 33782

RE: Application Number: 536183, Profession: 0101

Dear CASSANDRA GORDON:

The Educational Advisory Committee will consider your request for course approval at the following date, time and place:

DATE AND TIME: August 15, 2023 at 10.00 a.m. EST
Or as soon thereafter as can be heard

PLACE: Telephone Conference Call
Conference Number: 888-585-9008
Conference Room Number: 624-410-563

This is an open meeting and you are welcome to attend.

If you have any questions, please call the number above.

ST. JOHN'S UNIVERSITY
THE PETER J. TOBIN COLLEGE OF BUSINESS
Department of Accounting and Taxation

ACC 620
Global Management Accounting I
Spring 2017

Dr. Sylwia Gornik, CMA, CFM
2nd floor, St. Augustine Hall
Tel: (718) 990-**2499**
E-mail: gornikts@stjohns.edu
Office hours: by appointment

COURSE DESCRIPTION:

This course focuses on the study of cost accounting as a technique for planning and control. Emphasis is on the manager and management accounting; an introduction to cost terms and purposes; cost-volume-profit analysis; job costing, activity-based costing and activity-based management; master budget and responsibility accounting; flexible budgets, direct-cost variances, and management control; flexible budgets, overhead cost variances, and management control; inventory costing and capacity analysis; determining how costs behave; decision making and relevant information; strategy, balanced scorecard, and strategic profitability analysis.

CREDIT: 3 semester hours

OBJECTIVES OF THE COURSE:

The primary objective of this course is to demonstrate how cost accounting helps managers make better decisions. By focusing on basic concepts, analyses, uses and procedures, cost accounting is recognized as a managerial tool for business strategy and implementation. Students are familiarized with: cost classifications, cost-volume-profit analysis, cost systems, budgeting and variance analysis, using relevant information for decision making, and inventory management.

TEXT AND ADDITIONAL COURSE MATERIALS:

Required: Cost Accounting: A Managerial Emphasis, 15th Edition, by Charles T. Horngren, Srikant M. Datar and Madhav V. Rajan, Pearson/Prentice-Hall, ISBN: 978-0-13-378110-6.

MyAccountingLab–Electronic homework/quiz/exam assessment–Instructions and your class-specific URL address are provided in a separate folder.

EXPECTATIONS:

Full participation is very important online and is required for this course. You are expected to meet the required postings each week and participate in Discussion Board forums. This course is highly structured and has a timetable of events. Once a student gets behind, it is difficult to catch up. The expectation of the instructor is that students will log on a minimum of three times every week. It is critical that you study the assigned chapter and all related posted materials, including lecture slides and notes. You are required to work on the weekly homework assignments. Late or partially completed assignments will receive only partial credit. All missing assignments will be given a grade of zero.

It is important to communicate with the instructor on a regular basis. This allows students to ask questions and clarify issues. **Questions and Answers Forum** will be open during the whole semester. Emails are welcomed at any time assuming that students understand that there may be a 24-48 hour turnaround on answers. Please, send messages through the "Course message" module under COURSE TOOLS.

GRADING POLICY:

Examination #1	25%
Examination #2	25%
Examination #3	20%
<u>Homework - MyAccountingLab</u>	15%
Quizzes – MyAccountingLab	15%
Total	<u>100 %</u>

Grades: A 93-100%; A- 90-92; B+ 87-89%; B 83-86%; B- 80-82%;
C+ 77-79%; C 70-76%; F below 70%.

TENTATIVE COURSE SCHEDULE:

Dates	Chapter	Homework Assignments		
		Questions	Exercises	Problems
<i>Week 1</i> 01/18- 01/24	<u>Chapter 1:</u> <i>The Accountant's Role in the Organization</i>	Q 1-15	17, 23, 24	27
<i>Week 2</i> 01/25- 01/31	<u>Chapter 2:</u> <i>An Introduction to Cost Terms and Purposes</i>	Q 1-15	18, 19, 20, 28	30, 32, 36, 37
<i>Week 3</i> 02/01- 02/07	<u>Chapter 3:</u> <i>Cost-Volume-Profit Analysis</i>	Q 1-15	16, 20, 22, 26, 30	34, 43

<i>Week 4</i> 02/08- 02/14	<u>Chapter 4: Job Costing</u>	Q 1-15	16, 17, 19, 23, 24	34, 37
<i>Week 5</i> 02/15- 02/21	Examination #1 (Chapters 1-4)			
<i>Week 6</i> 02/22- 02/26	<u>Chapter 5: Activity-Based Costing and Activity-Based Management</u>	Q 1-15	16, 17, 18, 19, 21, 25	36
02/27- 03/04	Spring Break – No Classes			
<i>Week 7</i> 03/05- 03/11	<u>Chapter 6: Master Budget and Responsibility Accounting</u>	Q 1-15	19, 25, 26	32, 33
<i>Week 8</i> 03/12- 03/18	<u>Chapter 7: Flexible Budgets, Direct-cost Variances, and Management Control</u>	Q 1-15	19, 20, 22, 24	29
<i>Week 9</i> 03/19- 03/25	<u>Chapter 8: Flexible Budgets, Overhead Cost Variances, and Management Control</u>	Q 1-15	16, 17, 29	30
<i>Week 10</i> 03/26- 04/01	Examination #2 (Chapters 5-8)			
<i>Week 11</i> 04/02- 04/08	<u>Chapter 9: Inventory Costing and Capacity Analysis</u>	Q 1-15	16, 20, 26	31
<i>Week 12</i> 04/09- 04/20	<u>Chapter 10: Determining How Costs Behave; Appendix</u>	Q 1-15	16, 17, 22, 25, 27	32, 33
04/13-17	Easter Recess – No Classes			
<i>Week 13</i> 04/21- 04/27	<u>Chapter 11: Decision Making and Relevant Information</u>	Q 1-15	17, 19, 20, 22, 23,	29, 30
<i>Week 14</i> 04/28- 05/01	<u>Chapter 12: Strategy, Balanced Scorecard, and Strategic Profitability Analysis</u>	Q 1-15	18, 19, 22	30, 34
05/02 05/03	Study/Snow Days			
05/04- 05/10	Finals Week Examination #3 (Chapters 9-12)			

ACADEMIC HONOR PLEDGE:

All students are required to conform to ethical behavior required under the St. John's University Academic Honor Pledge (attached) in particular as it relates to submitting your own work (note: cheating and plagiarism). All written work is expected to be your own, however when there is a need for a direct citation of or reference to another source or another author's work, a textbook, or professional literature, you must provide the appropriate reference/citation in your written submission. Plagiarized/copied work will not be graded.

Academic Honor Pledge

St. John's University is a diverse community of teachers and scholars committed to the principles of truth, love, respect, opportunity, excellence and service. Members of the St. John's University community strive to create an atmosphere which embodies the University's Vincentian mission. Students and faculty commit themselves to the pursuit of wisdom and academic excellence, while fostering a responsibility of serving others. As members of this community, students are expected to maintain the principles of compassion and the values of honesty and academic integrity.

In accordance with this pledge, students acknowledge their commitment to the values and principles of the mission of St. John's University.

- 1. I will not tolerate or participate in any form of academic fraud by cheating, lying or stealing, nor will I accept the actions of those who choose to violate this code.*
- 2. I will conduct myself both honorably and responsibly in all my activities as a St. John's University student, both academically and non-academically.*

Adopted by the University Community and Student Government, Inc.
April 2003

COST ACCOUNTING AND CONTROL I
ACG3341 ONLINE
Syllabus – SUMMER C 2023

INSTRUCTOR:	Patricia Gaukel, CPA, MAcc		OFFICE HOURS:	Email responses within 24 hours
OFFICE:	LPH 316G		MONDAY:	
OFFICE PHONE	727-873-4125		TUESDAY:	
			WEDNESDAY:	
			THURSDAY:	
EMAIL:	PGaukel@usf.edu		FRIDAY:	
CLASSROOM	n/a - online			In person by appointment
TIME				

COURSE DESCRIPTION:

Prerequisite and Grade Requirements:

PR: ACG2021 with a minimum grade of C OR ACG 2001 AND ACG 2011 with a minimum grades of C, AND ACG2071 with a minimum grade of C. Pre-requisite level: UG for all. Concurrency: No for these.

Description:

This course deals with cost accounting systems for different entities, cost behavior patterns, cost-volume profit analysis, relevant information for decision-making, and budgets and standard costs for planning and control.

Course Objective:

Expanding on concepts introduced in ACG 2071 Principles of Managerial Accounting, the objective is to provide opportunities for students to learn how accounting information is used for internal strategic and operational decision-making, and the tools used in this process. The course will address the accumulation and assignment of costs and using cost information in decision-making and performance evaluation. The applicability of data analytics tools, specifically within Excel, are focused on as they relate to the subject matter.

Student Learning Outcomes:

Upon completion of this course, students should be able to:

- Describe the nature of cost accounting and make decisions about costs and profits of products and services.
- Describe common cost behaviors, including variable, fixed and mixed costs. Explain the relationships among costs, volume, and profits (CVP)

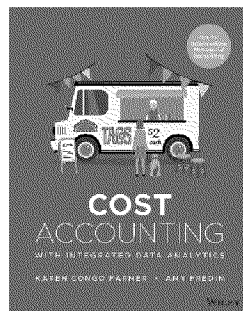
and apply CVP analysis to calculate breakeven point, target operating income, and perform sensitivity analysis.

- Identify what distinguishes variable costing from absorption costing, prepare financial statements under either method and reconcile the differences.
- Construct budgets and analyze budget variances for direct materials, direct labor, and overhead using actual, normal, or standard costing systems.
- Apply relevant costing to make cost-benefit calculations for make versus buy, special order, product mix and keep or drop analyses.
- Practice data-analytics Excel tools including regression analysis to solve applicable cost accounting exercises.

This course will emphasize decision-making, problem-solving, critical thinking and communication. The course will require students to solve complex problems including error analysis. I expect students to participate in solving problems in class or online, to respond to questions about the material, and to ask questions to ensure understanding of the material. In addition, students are expected to demonstrate competent writing skills on assignments. This course will include multiple assignments in Excel to develop familiarity with that tool. The expected learning outcomes for this course will be assessed through exams, assignments and projects. .

Required/Supplementary Text(s):

Hard copy: Cost Accounting with Integrated Data Analytics (1st edition) by Karen Farmer and Amy Fredin, Wiley. Here is the cover of the book:



Note that this is a new book (2022), so it may be difficult to find used copies. There is also a course pack available at the bookstore with copies of all chapters' lecture Powerpoints. The course pack is not required.

E Text: You can rent the electronic text, *with the "WileyPlus" software* (this is required for the course) by purchasing it through the Canvas course site.

WileyPlus: The accompanying publisher software is required for the course. It integrates into the Canvas course software.

Follett Access: You can subscribe to Follett, which will include all the course materials. This is loaded into Canvas.

Assessment and Grading:

Exam 1	75
Exam 2	75
Exam 3	75
Syllabus quiz	5
Excel basics case	10
2 Excel data analytics cases	50
Quizzes (7, lowest dropped)	<u>90</u>
Total	380

A =	92% and above
A- =	90% to 92%
B+ =	88% to 90%
B =	82% to 88%
B- =	80% to 82%
C+ =	78% to 80%
C =	72% to 78%
C- =	70% to 72%
D+ =	68% to 69%
D =	62% to 68%
D- =	60% to 62%
F =	Below 60%

The final grades may be curved at the end of the semester depending on the performance of the class as a whole.

Assessment	Percent of Final Grade
Exams	59%
Quizzes	25%
Excel projects	16%

Exams:

You must complete the exams during the dates listed. The exams are set up to be taken online. All exams will be open all day and you have 120 consecutive minutes within that window to complete the exam. You must discuss any reason for missing an exam with the instructor in advance of the exam. Failure to take an exam without my prior approval will result in a grade of zero for the exam. All make-ups (with approved documentation) must be completed within one week of the original exam date. You are also welcome to take the exam in person on the exam date in my office.

Exams are closed book, no notes. You may bring your own whiteboard, marker,

eraser and calculator to the exam (online). You will hold up the white board to the camera (front and back) at the beginning and ending of the exam.

Exams include multiple choice, fill in the blank, essay and problems. There are both computational and non-computational questions. The exams include material from the text, whether or not it is covered in class, as well as class lecture information. I will post an announcement the week before the exam which specifies number of questions, areas to concentrate on, etc. We will have a review before the exam.

I will grade the exams within one week (usually much quicker). You are then welcome to make an appointment to further review your exam. Answers to exams will not be posted in Canvas.

Excel Data Analytics Cases:

Two computer cases utilizing data analytics tools within Excel are assigned. **You will need to load the Data Analytics tool pack onto your computer to complete these cases.** The instructions for loading this software onto your computer are included in the text book, or you can google it.

Quizzes

There are multiple quizzes; they use the Wiley Plus software. Quizzes include essay, fill in the blank, multiple choice, etc. The quiz window will be open for one week (dates in syllabus). The quizzes are open book and notes, but are timed. The quizzes will cover the preceding week's material and homework. Each quiz is worth 15 points; I will drop the lowest quiz in the calculation of your final grade. The quiz answers will be shown two days after the due date and will be visible for two days (quiz due on Sunday, answers will show up on Tuesday and close Wednesday at midnight).

Late Policy: Quizzes may be submitted one day late with a 20% penalty. You cannot submit a quiz more than one day late. Exams may not be taken late without prior permission.

Course Policies:

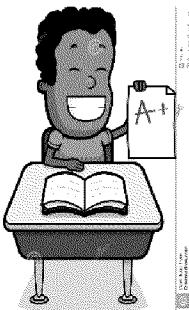
Student Preparation and Homework:

There is a method for doing well in this class.

#1 – READ THE CHAPTER

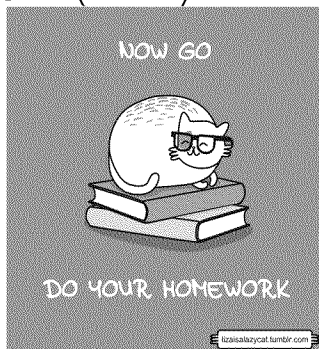


#2 – PRINT OUT THAT WEEK'S POWERPOINT (or get the coursepack) and watch the video taking notes.



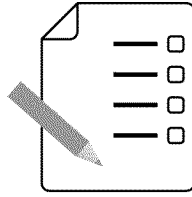
Take notes on your printed PowerPoint slides. Work out the problems along with me in the videos. Do the Excel problems along with me in the class.

#3 – DO THE HOMEWORK (all of it)



Check your answers using the solutions found in each module in Canvas. Redo problems you didn't get right or want to practice. The exams heavily mirror the homework.

#4 – TAKE THE QUIZ, if applicable to that chapter.



#5 – REPEAT WEEKLY

#6 – STUDY THE HOMEWORK, BOOK, SECTION REVIEWS AND POWERPOINTS FOR EXAMS

#7 – DO NOT GET BEHIND, DO NOT GET BEHIND

First Day Attendance Policy:

USF has a mandatory first day attendance policy, so you must take the syllabus quiz by May 17 or you will be dropped from the class. Feel free to take it earlier.

Honorlock software:

We will be using the university-wide Honorlock software in this class for the exams. This software records students taking the exams and flags instances that may indicate cheating. You must download the software and ensure it works on your computer. Note that you must use the Chrome browser when using Honorlock or it won't work. Please complete the "Honorlock Syllabus Quiz" by May 17 (first day of class requirement) to ensure the software is working on your computer and that you are familiar with it. Note that this quiz will also count for the first day attendance.

All students must review the syllabus and the requirements, including the online terms and video testing requirements, to determine if they wish to remain in the course. Enrollment in the course is an agreement to abide by and accept all terms. Any student may elect to drop or withdraw from this course before the end of the drop/add period.

Online exams and quizzes within this course may require online proctoring. Therefore, students will be required to have a webcam (USB or internal) with a microphone when taking an exam or quiz. Students understand that this remote recording device is purchased and controlled by the student and that recordings from any private residence must be done with the permission of any person residing in the residence.

To avoid any concerns in this regard, students should select private spaces for the testing. The University library and other academic sites at the University offer secure private settings for recordings and students with concerns may discuss location of an appropriate space for the recordings with their instructor or advisor.

Students must ensure that any recordings do not invade any third-party privacy rights and accept all responsibility and liability for violations of any third-party privacy concerns.

Students are strictly responsible for ensuring that they take all exams using a reliable computer and high-speed internet connection. Setup information will be provided prior to taking the proctored exam. To use Honorlock students are required to download and install the Honorlock Google Chrome extension (<https://static.honorlock.com/install/extension.>). For additional information please visit the <https://www.usf.edu/innovative-education/digital->

[learning/digital-learning-resources/proctoring-student-faq.aspx.](#)) and [Honorlock student resources \(https://honorlock.com/students/\)](#).

Honorlock Tips: First, please be sure to have a good internet connection. Students had the best experience using computer areas within USF – either at USF Tampa, St. Pete or Sarasota. Using the networks in a public domain (such as Starbucks etc.) was problematic as the connection generally cuts off after a short period of time. Internet connection quality is by far the major issue, so please make sure your connection is stable. If stormy weather is forecast, take the exam before the storm!

Next, go to a quiet place to take the exam. Honorlock records noise and will flag your exam if there is a lot of background noise or talking. If you are taking it at your home, shut the door; Honorlock also flags movement near your computer.

You may not leave the exam until you submit it. No cell phones; don't even bring it into the room. Cell phone movement will be flagged.

Overall, Honorlock is a good tool. It is no different than a teacher looking over your shoulder while you are taking a live exam. Most students had no issues, and if you just observe the above points, you most likely will have no issues as well.

Canvas:

All class lectures, grades, announcements etc. are posted within Canvas. Please read the announcements regularly. It is the only way I can communicate with the entire class.

Release of Grades:

The final class grades will be posted on Canvas.

TENTATIVE SCHEDULE – 1st Edition

Week of	Chapter	Topic	Homework
May 15	1	Syllabus, excel basics Chapter 1: Review of Managerial Accounting Syllabus quiz due May 17 <i>Chapter 1 quiz May 21 (Sunday)</i>	Chapter 1: Brief exercises: 1, 5, 8, 12 Exercises: 7, 9 Problems: None
May 22	2	Chapter 2: Cost Terms Excel basics worksheet due May 22 <i>Chapter 2 quiz May 28</i> <i>Excel project #1: Opens May 22, due May 31</i>	Chapter 2: Questions: 1, 2, 5, 11, 13, 14 Brief exercises: 3, 6, 10, 13 Exercises: 6, 7, 9, 12 Problems: 7 Data Analytics: None
May 29	3	Chapter 3: Cost Behavior <i>Chapter 3 quiz due June 4</i>	Chapter 3: Questions: 3, 7, 12 Brief Exercises: 1, 3, 9, 11 Exercises: 2, 4, 9, 11, 12, 14 Problems: 3 DA: 1, 3
June 5	E1 and Chapter 13	Review: June 5 online 7:00 pm Exam: June 7 (Wed) Chapters 1, 2, 3 Chapter 13: Data Analytics Basics (no quiz)	Chapter 13: Questions: 2, 7, 11 Brief Exercises: 2, 4 Exercises: 4, 5, 8 Problems 2, DA: 2
June 12	4	Chapter 4: Cost Volume Profit <i>Quiz chapter 4 due June 18</i> Excel project #2– chapters 13 and 4: <i>Opens June 12, due June 21</i>	Chapter 4: Questions: 2, 7 Brief Exercises: 6, 8 Exercises: 3, 5, 7, 8, 11, 13 Problems: 5 DA: 2
June 19	5	Chapter 5: Relevant Costing <i>Quiz chapter 5 due June 25</i>	Questions: 3, 8, 9, 13 Brief Exercises: 11, 13 Exercises: 2, 6, 9, 10, 14 Problems: 3, 5, 6, 7 DA: 2
June 26	E2 and chapter 8	Review: June 26 Exam: June 28 (Wed) Chapters 13, 4, 5 Chapter 8: Job Costing and Overhead Allocation (no quiz)	Chapter 8: Questions: 2, 4, 5, 7, 10 Brief Exercises: 2, 3, 6, 10 Exercises: 3, 5, 6, 10 Problems: 1, 4, 8 DA: None

July 3	6	Chapter 6: Master Budgets – Quiz due July 9	Questions: 2, 8, 9, 11 Brief Exercises: 4, 7, 10 Exercises: 2, 6, 9 Problems: 3, 5 DA: 2
July 10	10	Chapter 10: Variances and Standard Costing Quiz chapter 10 due July 16	Questions: 3 Brief Exercises: 6, 7, 8, 10, 11, 13 Exercises: 2, 5, 7, 11, 12 Problems: 2, 4, DA: None
July 17 (last week)		Review: July 17 Exam: July 19 (Wed) Chapters 6, 8, 10	

Key Leadership Skill(s) and Perspectives Addressed in This Course:

Key Leadership Skill(s) and Perspectives Addressed in This Course:	Quality Oral Presentations and Written Assignments	Proficiency with Using Appropriate Technology	Innovative and Critical Thinking Decision-Making	Ethical and Sustainable Business Practices	Global Perspective of the Business Environment
	2 (a)	4(b)	4 (c)	3(d)	1(e)
<p>Note: Using a 0-5 scale the above numbers indicate the minimum expected coverage in each area.</p> <p>(a) Students write conclusions and recommendations for three business cases. (b) Intermediate spreadsheet concepts related to accountancy situations. © Students will demonstrate innovative and critical thinking skills through problem solving. (d) Discussion of ethical and security issues and techniques of audit and control that impact privacy. (e) Limited discussion of impact of other cultures on accountancy or information systems.</p>					

[2] UNIVERSITY/COLLEGE OF BUSINESS SECTION

COVID – 19 Procedures: We request that all students comply with university policies and current CDC guidelines regarding COVID-19 mitigation measures. Vaccinations are offered for free at the Wellness Center (727-873-4422) and can also be found at your local pharmacy. **USF STRONGLY ENCOURAGES EVERYONE TO GET VACCINATED.** If you are experiencing any symptoms of COVID-19, you should stay home or in your residence hall room and inform all your instructors by phone or email. Additional details are available at the USF Coronavirus page: <https://www.usf.edu/coronavirus/>

Academic Dishonesty:

See USF Policy on **Academic Dishonesty and Disruption of Academic Process** at www.ugs.usf.edu/catalogs/0304/adadap.htm

Because of the University's commitment to academic integrity, plagiarism or cheating on course work or on examinations will result in penalties that may include a grade of "F" for the specific exam or course work and a grade of "F" or "FF" for the course. Any incident of academic dishonesty will be reported to the dean of the college. Definitions and punishment guidelines for Plagiarism, Cheating, and Student Disruption of the Academic Process may be found at the web address listed above.

Supporting Crime Victims and Violence Against Women Act (VAWA):

If you are the victim of a crime, USFSP is ready to assist you in the manner that you determine is best for you. Please know that, as a USF employee, I am obligated by Federal law to immediately report any incidents of sexual assault, dating & domestic

violence, and stalking relayed to me – including the victim’s name – to the USFSP Police Department and/or the USFSP Dean of Students. If you desire confidentiality, there are campus and community resources listed below that will respect that decision.

Confidential Resources	Non-Confidential Resources
USFSP Victim Advocacy Services Available: 24hrs/7days Tel: 727-698-2079	USFSP Police Department Tel: 727-873-4140 or
USFSP Wellness Center (SLC 2000) M/T/W/F: 8am – 5pm Thurs: 9:30am – 5pm Tel: 727-873-4422	Dean of Students & Director of Residence Life & Housing: Dr. Jacob Diaz RHO 100 Tel: 727-873-4823 <u>QW94`3E`</u>
Rape Crisis Center of Pinellas County Tel: 727-530-7273 PEMHS: 727-541-4628	Pinellas County Sheriff Tel: 727-582-6200 or 911
	St. Petersburg Police Department Tel: 727-893-7780 or 911

If you are not sure what to do, you are strongly encouraged to contact the USFSP Victim Advocate to confidentially explore your options including: Injunctions & Protective Orders on campus; Changes in Accommodations, Living Arrangements, Class Schedules, & Transportation; Assistance with Academic Issues – missed classes, late assignments, etc.

Students with Disabilities:

Please notify your instructor if you have a learning disability or require special assistance with this course. Confidential personal and learning assistance counseling are made available to students through the Department of Accessibility Services.

Religious Holidays:

Students who must miss an examination due to a religious holiday should notify the instructor during the first two weeks of class.

Campus Free Expression:

It is fundamental to the University of South Florida’s mission to support an environment where divergent ideas, theories, and philosophies can be openly exchanged and critically evaluated. Consistent with these principles, this course may involve discussion of ideas that you find uncomfortable, disagreeable, or even offensive.

In the instructional setting, ideas are intended to be presented in an objective manner and not as an endorsement of what you should personally believe. Objective means that the idea(s) presented can be tested by critical peer review and rigorous debate, and that the idea(s) is supported by credible research.

Not all ideas can be supported by objective methods or criteria. Regardless, you may decide that certain ideas are worthy of your personal belief. In this course, however, you may be asked to engage with complex ideas and to demonstrate an understanding of the ideas. Understanding an idea does not mean that you are required to believe it or agree with it.

Melanie S. Griffin, Secretary

Ron DeSantis, Governor

July 31, 2023

Ariel Mizrahi
1117 Coral Rainbow Ave
Las Vegas, NV 89123

RE: Application Number: 500481, Profession: 0101

Dear Ariel Mizrahi:

The Educational Advisory Committee will consider your request for course approval at the following date, time and place:

DATE AND TIME: August 15, 2023, at 10.00 a.m. EST
Or as soon thereafter as can be heard.

PLACE: Telephone Conference Call
Conference Number: 888-585-9008
Conference Room Number: 624-410-563

This is an open meeting, and you are welcome to attend.

If you have any questions, please call the number above.

Title: The Accounting Environment
Course: Acc 400/600 ~ Section 1001
Instructor: Ryan Enlow
Email: Ryan.Enlow@unlv.edu
Office: BEH 402
Office Hours:
MW 2:30p – 4:00p
TR 2:30p – 3:30p

REQUIRED MATERIALS:

1. Intermediate Accounting, 9th Edition, Spiceland, Sepe & Nelson
UNLV Custom Edition Text (ACC 400: Intermediate Accounting Vol. 2)
2. *Systems Understanding Aid, 9th Edition, Arens & Ward*
3. *Effective Writing Handbook for Accountants, 10th Edition, Arens & Ward*
4. Access to Connect

STUDENT LEARNING OUTCOMES:

At the completion of this course, the student will gain a professional understanding of:

1. The accounting profession and the environment in which accountants work
2. The standard-setting and regulatory environment of accounting
3. Available career opportunities in accounting and financial related fields
4. The accounting cycle, including recording journal entries, adjusting entries, closing entries and the preparation of financial statements
5. Balance sheets and financial disclosures
6. Accounting for cash
7. Accounting for receivables
8. Accounting for inventories
9. Internal controls
10. Accounting information systems and their use
11. Accounting research tools

COURSE PREREQUISITES: Successful completion of ACC 201 and ACC 202 with a B- or better, successful completion of the competency exam, junior standing and the declaration of a major. To be eligible to enroll in ACC 401/601 in the subsequent semester, you should take FIN 301 concurrently with this class.

BASIS FOR COMPUTING GRADES:

Exam #1	100 points
Exam #2	100 points
Final Comprehensive Exam	200 points
Communication Project	50 points
<i>Systems Understanding Aid</i>	90 points
CONNECT Homework	60 points
Total	600 points

Letter grades will be based upon the total points accumulated:

A	556	-	600
A-	537	-	555
B+	519	-	536
B	495	-	518
B-	476	-	494
C+	458	-	475
C	417	-	457
D	356	-	416
F	0	-	355

ACC 600 students must satisfactorily complete an additional project (see **GRADUATE PROJECT**) to receive graduate credit. The project will not affect the overall grade earned in the class.

COURSE WEB SITE: The course web site will be located on WebCampus. This site will be used to post class materials and assignments and to post grades. Be sure to check your Rebelmail account on a regular basis, as I may occasionally send important information through class emails.

EXAMS: The first two exams will consist of objective questions (multiple choice, matching, etc.) and problems (may include essay problems). The final exam will be a comprehensive multiple choice exam.

Makeup exams will only be given to students with the following excused absences: illness or accident (you must be under treatment by health professionals and provide documentation), death in the immediate family, or participation in a university-sponsored event. In all but emergency cases, you should notify me BEFORE the exam.

COMMUNICATION PROJECT: The UNLV Accounting Department is very focused on providing tools and assignments to help our students improve their communication skills. This project involves many important communication skills applied to an employment opportunity in the accounting field. Additional information will be provided in class and on WebCampus for this project.

SYSTEMS UNDERSTANDING AID: The SUA is a manual business simulation that has been designed to give you knowledge of documents/records and their relationship to financial statements, as well as practical experience with the basics of accounting systems. This project is designed to reinforce the accounting cycle and will result in the completion of financial statements.

I will provide additional instructions in class. Then you will be required to complete the project on an **individual** basis. After each of the first two sections, you will be required to submit **copies** of your work to that point (originals will be kept to allow you to continue to the next step). An additional handout will give you further information regarding the materials to be submitted. Late assignments will not be accepted.

A portion of the SUA assignments will be completed using EXCEL. This is an individual assignment. You may discuss the assignment with other students, but you must each individually do the spreadsheets in Excel. **Any copying of files will be considered a violation of the Department of Accounting Academic Dishonesty Policy and will result in an “F” in the course for both the student copying the file and the student who allowed their file to be copied.**

CONNECT HOMEWORK: CONNECT is an on-line homework program designed to allow you to do homework problems and get immediate feedback on whether or not you did them correctly. The program provides hints to the correct solution and shows you the correct solution when you grade the problem.

To access CONNECT, follow the link in WebCampus or the link below:

<http://connect.mheducation.com/class/r-enlow-2018-spring-acc-400-600-section-1001>

The first time you access the site you need to register using your student registration code. If you bought a new textbook from the UNLV Bookstore, you received a student registration code with your book. If you don't have a code, you will need to follow the directions to purchase it (you have the option to get CONNECT or CONNECT Plus, which includes an online textbook).

Many of the problems are algorithmic. This means that, while all students work the same problems, the input values are different for each student. If you start the problem, partially complete it and log out of CONNECT, the values for that problem should remain the same when you return to finish the problem.

The due dates and point values for each question are shown on the CONNECT site. The site also provides a grade book with your scores. Problems may be worked multiple times, and **I will count the highest score earned.**

Also, if you encounter any technical difficulties you should contact Connect Technical Support at (800-331-5094). You can also find a link in WebCampus to the support team.

GRADUATE STUDENT PROJECT: All ACC 600 students are required to satisfactorily complete an individual project on the following topic: **Time Value of Money Concepts**

The project consists of reading Chapter 6 in your text, completing Connect homework problems, Connect Learn Smart Modules, and successfully ($\geq 80\%$) complete an exam on the Chapter 6 material. The project will be open during the duration of the semester. The project must be completed by the due date listed in the daily class schedule in order to receive a course grade.

Acc 400/600 ~ Spring 2018
University of Nevada, Las Vegas

Accounting Department Policy

Academic Integrity Policy:

The Department of Accounting at UNLV has adopted a zero-tolerance policy for academic dishonesty. No grades in this class will be released until you have signed and returned an electronic copy of this policy through Web Campus. Receipt of this copy indicates that you have read, understand, and accept the terms of the policy. All examinations and projects in this class are to be completed independently unless you are instructed otherwise. If you are uncertain whether an activity you are contemplating conflicts with this policy, you are responsible for discussing it with the instructor prior to engaging in the activity.

Any copying of computer files will be considered a violation of the Department of Accounting's "Academic Integrity Policy" and will result in an "F" in the course for both the student copying the file and the student who allowed the file to be copied. For additional information see the Department of Accounting's Academic Integrity Policy.

University Policies

Academic Misconduct:

Academic integrity is a legitimate concern for every member of the campus community; all share in upholding the fundamental values of honesty, trust, respect, fairness, responsibility and professionalism. By choosing to join the UNLV community, students accept the expectations of the Academic Misconduct Policy and are encouraged when faced with choices to always take the ethical path. Students enrolling in UNLV assume the obligation to conduct themselves in a manner compatible with UNLV's function as an educational institution.

An example of academic misconduct is plagiarism. Plagiarism is using the words or ideas of another, from the Internet or any source, without proper citation of the sources. See the *Student Academic Misconduct Policy* (approved December 9, 2005) located at: <http://studentconduct.unlv.edu/misconduct/policy.html>. Students must sign the Academic Integrity Policy form for each accounting class. The instructor must have the signed policy form before you can receive any grades in the class. Please note that copying electronic files such as Excel files is a form of dishonesty and will result in an F for the person copying the files and the person allowing the files to be copied. For additional information see the Department of Accounting's *Academic Integrity Policy*. The Policy form is on WebCampus and should be printed, signed and returned to the instructor on Monday, January 26, 2015.

Copyright:

The University requires all members of the University Community to familiarize and to follow copyright and fair use requirements. **You are individually and solely responsible for violations of copyright and fair use laws. The university will neither protect nor defend you nor assume any responsibility for employee or student violations of fair use laws.** Violations of copyright laws could subject you to federal and state civil penalties and criminal liability, as well as disciplinary action under University policies. To familiarize yourself with copyright and fair use policies, you are encouraged to visit the following website: <http://provost.unlv.edu/copyright/statements.html>.

Disability Resource Center:

The UNLV Disability Resource Center (SSC-A 143, <http://drc.unlv.edu/>, 702-985-0866) provides resources for students with disabilities. If you feel that you have a disability, please make an appointment with a Disabilities Specialist at the DRC to discuss what options may be available to you. If you are registered with the UNLV Disability Resource Center, bring your Academic Accommodation Plan from the DRC to me during office hours so that we may work together to develop strategies for implementing the accommodations to meet both your needs and the requirements of the course. Any information you provide is private and will be treated as such. To maintain the confidentiality of your request, please do not approach me before or after class to discuss your accommodation needs.

Religious Holidays Policy:

Any student missing class quizzes, examinations, or any other class or lab work because of observance of religious holidays shall be given an opportunity during that semester to make up missed work. The make-up will apply to the religious holiday absence only. It shall be the responsibility of the student to notify the instructor within the first 14 calendar days of the course for fall and spring courses (excepting modular courses), or within the first 7 calendar days of the course for summer and modular courses, of his or her intention to participate in religious holidays which do not fall on state holidays or periods of class recess. For additional information, please visit: <http://catalog.unlv.edu/content.php?catoid=6&navoid=531>.

Incomplete Grades

The grade of I – Incomplete – can be granted when a student has satisfactorily completed three-fourths of course work for that semester/session but for reason(s) beyond the student's control, and acceptable to the instructor, cannot complete the last part of the course, and the instructor believes that the student can finish the course without repeating it. The incomplete work must be made up before the end of the following regular semester for undergraduate courses. Graduate students receiving "I" grades in 500-, 600-, or 700- level courses have up to one calendar year to complete the work, at the discretion of the instructor. If course requirements are not completed within the indicated, a grade of F will be recoded and the GPA will be adjusted accordingly. Students who are fulfilling an Incomplete do not register for the course but make individual arrangements with the instructor who assigned the incomplete grade.

Tutoring and Coaching:

The Academic Success Center (ASC) provides tutoring, academic success coaching and other academic assistance for all UNLV undergraduate students. For information regarding tutoring subjects, tutoring times, and other ASC programs and services, visit <http://www.unlv.edu/asc> or call 702-895-3177. The ASC building is located across from the Student Services Complex (SSC). Academic success coaching is located on the second floor of the SSC (ASC Coaching Spot). Drop-in tutoring is located on the second floor of the Lied Library and College of Engineering TEB second floor.

UNLV Writing Center:

One-on-one or small group assistance with writing is available free of charge to UNLV students at the Writing Center, located in CDC-3-301. Although walk-in consultations are sometimes available, students with appointments will receive priority assistance. Appointments may be made in person or by calling 895-3908. The student's Rebel ID Card, a copy of the assignment (if possible), and two copies of any writing to be reviewed are requested for the consultation. More information can be found at: <http://writingcenter.unlv.edu/>

Rebelmail:

By policy, faculty and staff should e-mail students' Rebelmail accounts only. Rebelmail is UNLV's official e-mail system for students. It is one of the primary ways students receive official university communication such as information about deadlines, major campus events, and announcements. All UNLV students receive a Rebelmail account after they have been admitted to the university. Students' email prefixes are listed on class rosters. The suffix is always @unlv.neveda.edu. Emailing within WebCampus is acceptable.

Final Examinations:

The University requires that final exams given at the end of a course occur at the time and on the day specified in the final exam schedule. See the schedule at: <http://www.unlv.edu/registrar/calendars>

Any Other Class Specific Information:

Example: absences, make-up exams, extra credit policies, plagiarism/cheating consequences, policy on electronic devices, specialized department or college tutoring programs, bringing children to class, policy on recording classroom lectures, etc. will be posted in the instructor's syllabus.

Transparency in Learning and Teaching:

The University encourages application of the transparency method of constructing assignments for student success. Please see these two links for further information:

<https://www.unlv.edu/provost/teachingandlearning>

<https://www.unlv.edu/provost/transparency>

DAILY CLASS SCHEDULE AND HOMEWORK ASSIGNMENTS

Date	Topic and/or Activity	Due Dates
Week 1		
Week of Jan 15 th	Martin Luther King Jr. Day Recess	
	Introduction to class and expectations	
Week 2		
Week of Jan 22 nd	Introduction to the Accounting Profession	
	Chapter 1 ~ Theoretical Structure of Accounting	
Week 3		
Week of Jan 29 th	Chapter 1 ~ Continued	
	Chapter 2 ~ Review of the Accounting Process Cycle	
Week 4		
Week of Feb 5 th	Chapter 2 ~ Continued	
	Speaker	
Week 5		
Week of Feb 12 th	Chapter 2 ~ Continued	
	Chapter 7A ~ Cash & Account Receivables	
Week 6		
Week of Feb 19 th	Chapter 7A ~ Continued	
	Chapter 7A ~ Continued	
Week 7		
Week of Feb 26 th	Chapter 7A ~ Continued	
	Exam #1	
Week 8		
Week of March 5 th	SUA ~ Bring Your SUA to Class	
	Speaker	
Week 9		

Acc 400/600 ~ Spring 2018
University of Nevada, Las Vegas

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Week of March 12 th	Chapter 7B ~ Notes Receivable	
	Speaker	
Week 10		
Week of March 19 th	Internal Controls	
	Professional Ethics	
Spring Break March 26 – March 30		
Week 11		
Week of April 2 nd	Chapter 8 ~ Inventory Measurement	
	Chapter 8 ~ Continued	
Week 12		
Week of April 9 th	Chapter 8 ~ Continued	
	Chapter 3 ~ Balance Sheet & Financial Disclosures	
Week 13		
Week of April 16 th	Chapter 3 ~ Continued	
	Chapter 3 ~ Continued	
Week 14		
Week of April 23 rd	Exam #2	
	Speaker	
Week 15		
Week of April 30 th	Study Week ~ Exam #2 Review	
	Study Week	
Week 16		
Week of May 7 th	~ Final Exam Date & Time ~ See the official university Final Exam Schedule Posted In WebCampus	

Accounting 401/601

Financial Accounting & Reporting I

Fall 2016

Section 1001 ~ MW ~ 11:30 – 12:45



COURSE DESCRIPTION AND OBJECTIVES:

The course examines issues in financial reporting from both preparer and user perspectives. Upon successful completion of this course, you should be able to:

- (1) Prepare and analyze financial statements using current U.S. financial reporting standards. In addition, you will be able to identify key differences between U.S. GAAP and international financial reporting standards (IFRS)
- (2) Consider the underlying economics of transactions and events, and understand whether and how financial reporting under U.S. GAAP adequately captures those economics.
- (3) Reason about financial reporting problems in a forward direction, similar to what preparers normally do (i.e., work from data to journal entry to financial statement) and reason about financial reporting problems in a backward direction, similar to what financial report users do (i.e., work from financial statements and footnotes back to journal entries/data).

REQUIRED MATERIALS:

1. Intermediate Accounting, 8th Edition, Spiceland, Sepe & Nelson
UNLV Custom Edition Text (ACC 401: Intermediate Accounting Vol. 2)
This textbook can be purchased from the bookstore or directly from the publisher using the following link: <http://shop.mheducation.com/mhshop/store/UNLV>.
2. Access to Connect (see page 3 for additional details).

OTHER MATERIALS:

1. Lecture Notes (posted on WebCampus): These include my own summarizations of important information. These notes also include illustrative examples of real-world financial statements and example problems.
2. Research Cases (posted on WebCampus) (see page 3 for additional details)
3. FASB Codification: You will need access to accounting standards and other online library resources to complete the three research cases in this class. To access the authoritative standards, the Accounting Department has purchased a subscription to the FASB Codification. You will be able to access it via the web at: <http://aaahq.org/ascLogin.cfm>. You can find the username and password in the Accounting Research Handbook on WebCampus.
4. Accounting Research Handbook (posted on WebCampus): This handbook will assist you with using online resources that you will need to complete your research cases for this class (such as the FASB Codification and the SEC's website).
5. Financial Calculator: I *highly* recommend that you purchase a financial calculator. In parts of this course, we will perform time value of money calculations. A financial calculator will enable you to do these calculations quickly and efficiently. I recommend either the regular (not professional) Texas Instruments BA II Plus (\$25 at Walmart) or the HP 10bII (\$25 at Amazon). ***Calculators with the ability to store information, such as a graphing calculator, and iPhone apps are not allowed.***

PREREQUISITES:

The successful completion of FIN 301 and ACC 400 with a C or better. Must be a business major with Junior standing. The maximum number of attempts for this course is three, including earned grades, withdrawals and audits.

COURSE REQUIREMENTS:

Exams:

There will be two mid-term exams and one final exam. NO make-ups after the scheduled exam times will be given. Medical and family emergencies are the only valid reasons that will be accepted for missing an exam. If you experience a medical or family emergency and miss an exam, you must provide *original*, supporting documentation (e.g., an original, signed note from a licensed physician and not a copy). Please automatically provide this documentation to me as soon as you return to class. If you are excused from an exam, the other two exams will be re-weighted. In other words, if you miss the first exam, the second and final exams will be proportionally re-weighted. No more than one exam will be excused for any reason. If you do not have a valid reason for missing an exam (i.e., any reason other than a true medical or family emergency), you will receive a zero on the exam, which usually implies failing the course. If extenuating circumstances prevent you from taking an exam at the specified time, you must make arrangements with me at least several days prior to the date of the exam. In such circumstances, I reserve the right to impose up to a 10% penalty for such special arrangements.

Exam Procedures: You may NOT use a graphing calculator or a calculator that stores information on any test or exam (this includes cell phone calculators). You may use a standard financial calculator and are encouraged to do so. During exams, all personal belongings except for a writing utensil and a calculator must be securely stored. I reserve the right to confiscate anything that is not secured in a closed bag during the exam, including cell phones.

Exam Return Procedures: Graded exams will be reviewed in class within one week of the administration of the exam (unless there is a University holiday). During exam review, everything except a writing utensil and a calculator must be secured in a closed bag, including cell phones. You may write on the exam itself, but may not write questions from the exam on another piece of paper or take pictures of the exam. Failure to adhere to this policy will result in an earned grade of zero. At the end of the exam review time, all students will return exams to me. Any exam not returned to me during class will result in an earned grade of zero. Exams may be reviewed in my office for seven days after the date reviewed in class. After seven days, exam scores are final and will not be adjusted. However, in preparation for the cumulative final, you may come to my office to review your old exams.

Research Cases:

There will be three research cases. These cases are designed to help you use accounting standards and other available resources to solve unstructured problems. The CPA exam includes questions to test these skills. Public accountants and financial reporting managers also use these skills on a regular basis to research accounting issues that arise in practice. Thus, I believe that developing this skill set is a good idea. The first case is designed to help you familiarize yourself with the technology available to research potential solutions to accounting issues (refer to the “Accounting Research Handbook” posted to WebCampus for guidance). The second and third cases present you with a problem for which you will describe potential solutions available to management, cite relevant accounting standards (using the FASB Codification website), and recommend a course of action. Your solutions are limited to three double-spaced typed pages (i.e., they can be shorter than 3-pages, but not longer).

For the first case, you may work individually or in teams of two. You may self-select these teams. The first case is worth 6 points. For the second and third cases (17 points each), you will work in four or five person teams. I will determine teams for the second and third cases. (I reserve the right to make slight adjustments to teams for the third case, if any teams need re-balancing.) At the end of the semester, each team member will provide an evaluation of his/her other group members (this evaluation will be submitted to me and I will keep it confidential). I will consider this information and make any necessary adjustments to the case grade for specific individuals in the team (e.g., a group member who provides little help on the case will get a deduction from the grade on the case). The maximum downward adjustment is the earned score on the case.

Connect Homework:

There will be seven Connect homework assignments. Working through homework problems is (in my opinion) the best way to learn accounting. You will complete homework assignments using Connect (due dates are listed on the schedule at the end of the syllabus).

Connect is an online homework program designed to allow you to do homework problems and get immediate feedback on whether or not you did them correctly. The program shows you the correct solution when you grade the problem. Many of the problems are algorithmic. This means that, while all students work the same problems, the input values are different for each student. If you start the problem, partially complete it and log out of Connect, the values for that problem should remain the same when you return to finish the problem. You will be able to work the problems as many times as you like and your highest score will be taken; however, keep in mind that the algorithmic problems will give you different numbers each time you rework a problem.

To register for our course on Connect, click or copy and paste link:

<http://connect.mheducation.com/class/r-enlow-2016-fall-acc-401-sec-1001-1130a>

ACC 601 project (graduate students only):

Students enrolled for graduate credit (ACC 601) will have the additional requirement of completing a written assignment. You must complete the assignment to earn graduate credit for the course and to receive a grade in the course. I will provide this assignment (to graduate students only) later in the semester.

COURSE GRADES:

Course grades are determined by the following weighting scheme:

Exam 1	100 points
Exam 2	100 points
Cumulative Final Exam	150 points
Research Cases	40 points
Homework	<u>30 points</u>
	<u>420 points</u>

The grading scale is as follows:

A	390	-	420
A-	377	-	388
B+	364	-	375
B	347	-	363
B-	334	-	346
C+	321	-	333
C	293	-	321
D	250	-	291
F	0	-	249

TO BE SUCCESSFUL IN ACC 401/601:

In my opinion, class attendance, utilization of course notes, and keeping up with assignments/homework are the most important components of this course. This course will move very quickly and the concepts will build on previous material, so it is **very important that you keep up with the material from the start**. To succeed in this class, I strongly advise that you attend class regularly, read the book chapters before we cover the material in class (even skimming the chapter can be very helpful), and complete assignments in a timely manner. Active participation in class sessions will also increase your likelihood of success in this class. The reason that these components are important is because they will help you keep up with the material, think through it before and during class discussion, and prepare for the exams.

You should expect this course to be more challenging than your previous accounting courses. This is an intermediate level course, meaning it is substantially more difficult than an introductory course. Furthermore, you do not have the benefit of earning points through “professional activities” as you did in ACC 400 (e.g., writing thank you letters to presenters). It is likely that you will need to spend substantially more time in this course than you have in previous courses, so plan accordingly from the get-go.

WebCampus AND E-MAIL:

This course will use WebCampus extensively for class materials. I will make all course materials available to you through WebCampus. Please make sure you check the course page regularly.

As needed, I will send emails about upcoming events, announcements, and reminders. Emails will be sent through my UNLV email address (**ryan.enlow@unlv.edu**). I am generally very quick to respond to student emails. I am happy to answer an email that requests clarification about class discussion or that asks a few questions about homework. That said, please keep in mind that email correspondence is not a substitute for regularly attending class or coming to office hours when in-depth assistance on homework is needed.

Accounting Department Policy

Academic Integrity Policy:

The Department of Accounting at UNLV has adopted a zero-tolerance policy for academic dishonesty. No grades in this class will be released until you have signed and returned an electronic copy of this policy through Web Campus. Receipt of this copy indicates that you have read, understand, and accept the terms of the policy. All examinations and projects in this class are to be completed independently unless you are instructed otherwise. If you are uncertain whether an activity you are contemplating conflicts with this policy, you are responsible for discussing it with the instructor prior to engaging in the activity.

Follow these instructions to submit your policy in WebCampus:

- Download the policy from Web Campus.
- Read the policy.
- Complete your course and section number, your name, and date section.
- Save the document on your computer.
- Click on Academic Integrity Policy in Web Campus.
- Click on 'Browse My Computer' to attach the completed policy.

Any copying of computer files will be considered a violation of the Department of Accounting's "Academic Integrity Policy" and will result in an "F" in the course for both the student copying the file and the student who allowed the file to be copied. For additional information see the Department of Accounting's Academic Integrity Policy.

UNIVERSITY POLICIES:

Academic Misconduct – Academic integrity is a legitimate concern for every member of the campus community; all share in upholding the fundamental values of honesty, trust, respect, fairness, responsibility and professionalism. By choosing to join the UNLV community, students accept the expectations of the Academic Misconduct Policy and are encouraged when faced with choices to always take the ethical path. Students enrolling in UNLV assume the obligation to conduct themselves in a manner compatible with UNLV's function as an educational institution. An example of academic misconduct is plagiarism. Plagiarism is using the words or ideas of another, from the Internet or any source, without proper citation of the sources. See the *Student Academic Misconduct Policy* (approved December 9, 2005) located at: <http://studentconduct.unlv.edu/misconduct/policy.html>.

Copyright – The University requires all members of the University Community to familiarize themselves with and to follow copyright and fair use requirements. **You are individually and solely responsible for violations of copyright and fair use laws. The university will neither protect nor defend you nor assume any responsibility for employee or student violations of fair use laws.** Violations of copyright laws could subject you to federal and state civil penalties and criminal liability, as well as disciplinary action under University policies. Additional information can be found at: <http://provost.unlv.edu/copyright>.

Disability Resource Center (DRC)—The UNLV Disability Resource Center (SSC-A 143, <http://drc.unlv.edu/>, 702-895-0866) provides resources for students with disabilities. If you feel that you have a disability, please make an appointment with a Disabilities Specialist at the DRC to discuss what options may be available to you. If you are registered with the UNLV Disability Resource Center, bring your Academic Accommodation Plan from the DRC to the instructor during office hours so that you may work together to develop strategies for implementing the accommodations to meet both your needs and the requirements of the course. Any information you provide is private and will be treated as such. To maintain the confidentiality of your request, please do not approach the instructor in front of others to discuss your accommodation needs.

Religious Holidays Policy – Any student missing class quizzes, examinations, or any other class or lab work because of observance of religious holidays shall be given an opportunity during that semester to make up missed work. The make-up will apply to the religious holiday absence only. It shall be the responsibility of the student to notify the instructor within the first 14 calendar days of the course for fall and spring courses (excepting modular courses), or within the first 7 calendar days of the course for summer and modular courses, of his or her intention to participate in religious holidays which do not fall on state holidays or periods of class recess. For additional information, please visit: <http://catalog.unlv.edu/content.php?catoid=6&navoid=531>.

Transparency in Learning and Teaching—The University encourages application of the transparency method of constructing assignments for student success. Please see these two links for further information: <https://www.unlv.edu/provost/teachingandlearning>
<https://www.unlv.edu/provost/transparency>

Incomplete Grades - The grade of I – Incomplete – can be granted when a student has satisfactorily completed three-fourths of course work for that semester/session but for reason(s) beyond the student's control, and acceptable to the instructor, cannot complete the last part of the course, and the instructor believes that the student can finish the course without repeating it. The incomplete work must be made up before the end of the following regular semester. If course requirements are not completed within the time indicated, a grade of F will be recorded and the GPA will be adjusted accordingly. Students who are fulfilling an Incomplete do not register for the course but make individual arrangements with the instructor who assigned the I grade.

Tutoring and Coaching—The Academic Success Center (ASC) provides tutoring, academic success coaching and other academic assistance for all UNLV undergraduate students. For information regarding tutoring subjects, tutoring times, and other ASC programs and services, visit <http://www.unlv.edu/asc> or call 702-895-3177. The ASC building is located across from the Student Services Complex (SSC). Academic success coaching is located on the second floor of the SSC (ASC Coaching Spot). Drop-in tutoring is located on the second floor of the Lied Library and College of Engineering TEB second floor.

Library—Students may consult with a librarian on research needs. For this class, the subject librarian is https://www.library.unlv.edu/contact/librarians_by_subject. UNLV Libraries provides resources to support students' access to information. Discovery, access, and use of information are vital skills for academic work and for successful post-college life. Access library resources and ask questions at <https://www.library.unlv.edu/>.

UNLV Writing Center – One-on-one or small group assistance with writing is available free of charge to UNLV students at the Writing Center, located in CDC-3-301. Although walk-in consultations are sometimes available, students with appointments will receive priority assistance. Appointments may be made in person or by calling 702-895-3908. The student's Rebel ID Card, a copy of the assignment (if possible), and two copies of any writing to be reviewed are requested for the consultation. More information can be found at: <http://writingcenter.unlv.edu/>

Rebelmail – By policy, faculty and staff should e-mail students' Rebelmail accounts only. Rebelmail is UNLV's official e-mail system for students. It is one of the primary ways students receive official university communication such as information about deadlines, major campus events, and announcements. All UNLV students receive a Rebelmail account after they have been admitted to the university. Students' e-mail prefixes are listed on class rosters. The suffix is always @unlv.nevada.edu.

Final Examinations—The University requires that final exams given at the end of a course occur at the time and on the day specified in the final exam schedule. See the schedule at: <http://www.unlv.edu/registrar/calendars>.

ACC 401/601
Schedule – Spring 2016

DAILY CLASS SCHEDULE AND HOMEWORK ASSIGNMENTS

Date	Topic and/or Activity	Due Dates
Week 1		
August 29	Introduction to Class & Technology	
August 31	Chapter 18 ~ Shareholders' Equity	
Week 2		
September 5	Labor Day Recess	
September 7	Chapter 18 ~ Shareholders' Equity Discuss Research Case #1	
Week 3		
September 12	Chapter 18 ~ Shareholders' Equity	
September 14	Chapter 18 ~ Shareholders' Equity	
Week 4		
September 19	Chapter 9 ~ Inventories	Ch. 18 Homework Due
September 21	Chapter 9 ~ Inventories	
Week 5		
September 26	Chapter 9 ~ Inventories	
September 28	Chapter 9 ~ Inventories	
Week 6		
October 3	Exam #1	Ch. 9 Homework Due Research Case #1 Due
October 5	Chapter 10 & 11 ~ Operational Assets (PP&E) Discuss Research Case #2 (Groups Assigned)	
Week 7		
October 10	Chapter 10 & 11 ~ Operational Assets (PP&E)	
October 12	Chapter 10 & 11 ~ Operational Assets (PP&E)	
Week 8		
October 17	Presidential Debate ~ No Class	
October 19	Presidential Debate ~ No Class (Campus Closed)	
Week 9		
October 24	Chapter 10 & 11 ~ Operational Assets (Intangibles)	Ch. 10&11 Homework PP&E Due
October 26	Chapter 10 & 11 ~ Operational Assets (Intangibles)	

ACC 401/601
Schedule – Spring 2016

Week 10		
October 31	Chapter 10 & 11 ~ Operational Assets (Intangibles)	
November 2	Chapter 10 & 11 ~ Operational Assets (Intangibles)	
Week 11		
November 7	Exam #2	Ch. 10&11 Homework Intangibles Due
November 9	Chapter 14 ~ Bonds & Long-Term Debt Discuss Research Case #3	Research Case #2 Due
Week 12		
November 14	Chapter 14 ~ Bonds & Long-Term Debt	
November 16	Chapter 14 ~ Bonds & Long-Term Debt	
Week 13		
November 21	Chapter 14 ~ Bonds & Long-Term Debt	
November 23	Thanksgiving Recess	
Week 14		
November 28	Chapter 12 ~ Investments	Ch. 14 Homework Due
November 30	Chapter 12 ~ Investments	Research Case #3 Due
Week 15		
December 5	Chapter 12 ~ Investments	
December 7	Chapter 12 ~ Investments	
Week 16		
December 12		Ch. 12 Homework Due
Final Exam ~ Section 1001 Wednesday December 14, 2016 10:10a – 12:10p		

Melanie S. Griffin, Secretary

Ron DeSantis, Governor

July 31, 2023

Matthew Rebarber
241 S. Riverwalk Dr.
Palm Coast, FL 32137

RE: Application Number: 541711, Profession: 0101

Dear Matthew Rebarber:

The Educational Advisory Committee will consider your request for course approval at the following date, time, and place:

DATE AND TIME: August 15, 2023, at 10.00 a.m. EST
Or as soon thereafter as can be heard.

PLACE: Telephone Conference Call
Conference Number: 888-585-9008
Conference Room Number: 624-410-563

This is an open meeting, and you are welcome to attend.

If you have any questions, please call the number above.

**UNIVERSITY OF PUERTO RICO
RIO PIEDRAS CAMPUS
COLLEGE OF BUSINESS ADMINISTRATION
ACCOUNTING DEPARTMENT**

SYLLABUS

COURSE TITLE:	Managerial Accounting			
COURSE CODE:	CONT 4006			
HOURS / CREDITS:	45 hours / 3 credits			
PREREQUISITES, COREQUISITES, OR OTHER REQUIREMENTS:	CONT 3106			
COURSE DESCRIPTION:				
Introduction to accounting for managerial purposes. The use of information generated from the accounting information system to plan and control business activities is explained. Although emphasis is given to the use of information by those responsible for managing companies, the use of information by investors and potential investors will be also explained, when deemed necessary. The following areas will be emphasized: internal control, changes in price levels, origin and use of funds, cost concepts, budget (industrial and capital), interrelation between cost, volume, profit, standard costs, and variable costs. This course will be offered in the following modalities: face-to-face, hybrid, and online.				
LEARNING OBJECTIVES:				
At the end of the course, students will:				
1) Prepare special reports that will help them identify the various types of information needed by external and internal customers that relate to costs and their importance in decision making.				
2) Demonstrate that they have the skills to identify problems and gather relevant information to find alternative solutions to unstructured problems.				
3) Discriminate in favor of decisions with a high ethical sense and public and professional responsibility.				
4) Interact with other colleagues in teamwork, which will allow them to recognize the value to reach consensus when faced with unstructured problems and complex situations.				
5) Work with electronic spreadsheets or other productivity tools that will allow them to know how to design applications and cost systems.				
CONTENT OUTLINE AND TIME DISTRIBUTION:				
Topic		Time Distribution		
		Face-to-face	Hybrid	Online
I.	Introduction	1 hour	1 hour (face-to-face)	1 hour

II.	Cost Accounting	2 hours	2 hours (online)	2 hours
III.	Cost accounting concepts	2 hours	2 hours (online)	2 hours
IV.	Short-term cost analysis	8.5 hours	1.5 hours online and 7 hours face-to- face	2 hours
V.	Exam	2 hours	2 hours (face-to-face)	2 hours
VI.	Exam discussion	1 hour	1 hour (online)	1 hour
VII.	Cost system	6 hours	6 hours (online)	6 hours
VIII.	Budgeting	3 hours	3 hours (online)	3 hours
IX.	Exam	2 hours	2 hours (face-to-face)	2 hours
X.	Exam discussion	1.5 hours	1.5 hour (online)	1.5 hour
XI.	Long-term cost analysis	6 hours	4 hours online and 2 hours face-to-face	6 hours
XII.	Responsibility Accounting	3 hours	3 hours (online)	3 hours
XIII.	Performance Evaluation	3 hours	3 hours (online)	3 hours
XIV.	Quality Costs	2 hours	2 hours (online)	2 hours
XV.	Final Exam	2 hours	2 hours (face-to-face)	2 hours
Total contact hours		45 hours	45 hours (16 hours face- to-face = 36% and 29 hours online = 64%)	45 hours

MAIN TEXTBOOK:

Hilton, R. W. (2017). Managerial Accounting: Creating Value in a Dynamic Business Environment. Twelfth edition. McGraw-Hill.

INSTRUCTIONAL STRATEGIES

Face-to-face	Hybrid	Online
<ul style="list-style-type: none"> • Conferences • Readings • Essays 	<ul style="list-style-type: none"> • Online instructional modules • Online readings 	<ul style="list-style-type: none"> • Interactive instructional modules • Online readings

<ul style="list-style-type: none"> • Teamwork assignments • Individual assignments • Application exercises • Oral presentations 	<ul style="list-style-type: none"> • Instructional videos • Teamwork assignments • Individual assignments • Application exercises • Oral presentations • Asynchronous and synchronous video conferencing 	<ul style="list-style-type: none"> • Instructional videos • Teamwork assignments • Individual assignments • Application exercises • Oral presentations • Asynchronous and synchronous video conferencing
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LEARNING RESOURCES AND MINIMUM EQUIPMENT REQUIREMENTS

Resource	Face-to-face	Hybrid	Online
Account in the institutional learning platform (e.g., Moodle)	Institution	Institution	Institution
Institutional email account	Institution	Institution	Institution
Computer, tablet, or laptop with internet access	Student	Student	Student
Applications or programs: word processing, spreadsheets, and presentation editor	Student	Student	Student
Speakers	Not applicable	Student	Student
Web camera or mobile device with camera and microphone	Not applicable	Student	Student

METHODS OF EVALUATION

Face-to-face	Hybrid	Online
Assignments5%	Assignments5%	Assignments5%
Exams75%	Exams75%	Exams75%
Essays5%	Essays5%	Essays5%
Oral presentations5%	Oral presentations5%	Oral presentations5%
Discussions of cases5%	Discussions of cases5%	Discussions of cases5%
Discussion of assigned exercises5%	Discussion of assigned exercises5%	Discussion of assigned exercises5%
If deemed necessary, a differentiated evaluation will be carried out for students with special needs.	If deemed necessary, a differentiated evaluation will be carried out for students with special needs.	If deemed necessary, a differentiated evaluation will be carried out for students with special needs.

REASONABLE ACCOMMODATION

The University of Puerto Rico complies with all state and federal laws and regulations concerning discrimination, including “*The American Disabilities Act*” (ADA Act) and Law 51 of the Commonwealth of Puerto Rico. Every student has the right to request and receive reasonable accommodation. Those students with special needs that require some type of assistance or accommodation shall explicitly communicate it directly to the professor. Students who are receiving Vocational Rehabilitation Services shall communicate that to the professor at the beginning of the semester to facilitate appropriate planning and the necessary equipment according

to the Students with Disabilities Affairs Office (Oficina de Servicios a Estudiantes con Impedimentos), of the Dean of Students Office. Any other student requiring assistance or special accommodation shall also communicate directly with the professor. A request for reasonable accommodation **does not exempt** the student from complying with the academic requirements of the study programs.

ACADEMIC INTEGRITY

The University of Puerto Rico promotes the highest standards of academic and scientific integrity. Article 6.2 of the UPR Students General Bylaws (Board of Trustees Certification 13, 2009-2010) states:

“that academic dishonesty includes, but is not limited to fraudulent actions; obtaining grades or academic degrees by false or fraudulent simulations; copying the whole or part of the academic work of another person; plagiarizing totally or partially the work of another person; copying all or part of another person answers to the questions of an oral or written exam by taking or getting someone else to take the exam on his/her behalf; as well as enabling and facilitating another person to perform the aforementioned behavior.”

Any of these behaviors will be subject to disciplinary action in accordance with the disciplinary procedure laid down in the UPR Students General Bylaws.

To ensure the integrity and security of user data, all hybrid, distance, and online courses must be offered through the institutional learning management platform, which uses secure connection and authentication protocols. The system authenticates the identity of the user using the username and password assigned to their institutional account. The user is responsible for keeping his password safe, protecting, and not sharing this password with other people.

INSTITUTIONAL POLICY AGAINST SEXUAL HARASSMENT

The University of Puerto Rico prohibits discrimination based on sex, sexual orientation, and gender identity in any of its forms, including that of sexual harassment. According to the Institutional Policy Against Sexual Harassment at the University of Puerto Rico, Certification Num. 130, 2014-2015 from the Board of Governors, any student subjected to acts constituting sexual harassment, must turn to the Office of the Student Ombudsperson, the Office of the Dean of Students, and/or the Coordinator of the Office of Compliance with Title IX for an orientation and/or a formal complaint.

GRADING SYSTEM

The following grading system will be used for the final course grade: A, B, C, D, F

CONTINGENCY PLAN IN CASE OF AN EMERGENCY

In case of an emergency or interruption of classes, your professor will communicate via institutional email to coordinate the continuity of the course offering.

BIBLIOGRAPHY

Title: Outsourcing to convert fixed costs into variable costs: A competitive analysis
Journal: International Journal of Research in Marketing

Author: Yunchuan Liu and Rajeev K. Tyagi

Date: August, 2016

Title: Energy costs in Germany and Europe: An assessment based on a (total real unit) energy cost accounting framework

Journal: Elsevier

Author: Oliver Kaltenecker, Andreas Löschel, Martin Baikowski, Jörg Lingens

Date: May 2017

Title: Implementation of a Cost-Accounting Model in a Biobank: Practical Implications

Journal: Pathobiology

Author: Maria Beatriz González Sánchez, Ernesto López Valeiras and Andres C. García Montero

Date: March 2015

Title: Cost Accounting at the Service Level: An Analysis of Transaction Cost Influences on Indirect Cost Measurement in the Cost Accounting Plans of Large U.S. Cities

Journal: Public Administration Quarterly

Author: Zachary Moh

Date: Spring 2017

Title: Variable Costing and its Applications in Manufacturing Company

Journal: International Journal of Information, Business Management

Author: Salim Hasan

Date: May 2016

Title: An analysis of Cost-Volume- Profit of Nestle limited

Journal: International Journal of Commerce and Management Research

Author: B. Navaneetha, K. Punitha, Raichu Mercy Joseph, S. Rashmi and T. Sai Ashwariyaa

Date: March, 2017

Title: Using Cost-Volume-Profit to analyse the viability of implementing a new center

Journal: Brazilian Journal of Operations and Production management

Author: Ana Paula Beck da Silva Etges

Date: 2016

Title: Practical Application of Cost Volume Profit Analysis on Agro-Products: Evidence from Female Agro-product distributors In the Tamale Metropolitan Area of Ghana

Journal: Research Journal's Journal of Accounting

Author: Alhassan Iddrisu

Date: May 2016

Title: Cost allocation for cooperative inventory consolidation problems

Journal: Operations Research Letters

Author: Minghui Lai, Weili Xue and Lindu Zhao

Date: November 2016

Title: Modern Watch Company: An instructional resource for presenting and learning actual, normal, and standard costing systems, and variable and fixed overhead variance analysis

Journal: Journal of Accounting Education

Author: Farkas, Maia, Kersting, Lee, Stephens, William

Date: June 2016

Electronic references:

Global, E. Y. (2018, April 26). The gig economy: a chance to control your costs or accelerate your growth? Retrieved April 10, 2020, from <https://go.ey.com/2C26Kd6>

Insights, E. Y. F. S. (2017, October 12). How automation can reduce costs while enhancing human potential? Retrieved April 10, 2020, from https://www.ey.com/en_nl/financial-services-emeia/case-study-how-can-automation-reduce-cost-while-enhancing-human-potential

Shen, M.-L. (n.d.). Businesses Focus on Containing Costs and Protecting Employees, According to PwC COVID-19 CFO Pulse Survey. Retrieved April 10, 2020, from <https://www.pwc.com/th/en/press-room/press-release/2020/press-release-03-04-20-en.html>

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Reviewed on July 17th, 2023

Melanie S. Griffin, Secretary

Ron DeSantis, Governor

July 31, 2023

Teddy Romani Ruiz
13722 Newport Shores Dr.
Hudson, FL 34669

RE: Application Number: 522537, Profession: 0101

Dear Teddy Romani Ruiz:

The Educational Advisory Committee will consider your request for course approval at the following date, time, and place:

DATE AND TIME: August 15, 2023, at 10.00 a.m. EST
Or as soon thereafter as can be heard.

PLACE: Telephone Conference Call
Conference Number: 888-585-9008
Conference Room Number: 624-410-563

This is an open meeting, and you are welcome to attend.

If you have any questions, please call the number above.



UNIVERSIDAD
ANA G. MÉNDEZ

UAGM

Recinto de Gurabo

Escuela de Negocios
y Empresarismo

Nombre del curso: Business Environment and Concepts

Código del curso: ACCO 728 – Managerial Accounting and its Business Environment

Créditos: 3

Día y hora: (1.) Miércoles 6:00PM a 10:00PM (Gurabo) (2.) Jueves 6:00PM a 10:00PM (Cupey)

Semestre: 2002

Gurabo SEC: 500 CRN: 12871 - Localización: Multiusos

Cupey SEC: 501 CRN: 13469 - Localización: Extension Morales Carrion Salón 113

Instructor

Juan Lorenzo Martinez Colon

Contacto profesor

Martinezj9@uagm.edu

787-272-0515

Horas de oficina

Por acuerdo. Los estudiantes enviaran un correo electrónico al profesor con el teléfono donde el profesor se pueda comunicar con ellos. El profesor los llamara ese mismo día.

Texto del curso y materiales de aprendizaje

Fast Forward Academy Business Environment and Concepts with accompany software
ISBN:9781938440274

Presentaciones del Profesor

Herramientas tecnológicas a utilizarse en el curso

ZOOM US

Blackboard

Conferencias

Discusión en Clase

Comunicaciones por correo electrónico

Discusiones a través de ZOOM y de Blackboard

Trabajos en Grupo

Descripción del curso

This course provides an overview of all the knowledge and skill that a professional accountant and auditor must demonstrate when performing an audit, an attestation, a review service, when preparing a financial statement, when preparing tax returns and other professional services.

This course will present five diverse subject areas. These content areas are corporate governance, economic concepts and analysis, financial management, information technology and operations management.

The goal of this course is to provide students with the fundamental framework of Managerial accounting and its business environment in order to understand and the business world and develop the understanding and skills that will need to succeed as an accounting and audit professional.

Course description

This course provides and overview of all the knowledge and skill that and professional accountant and auditor must demonstrate when performing an audit, an attestation, a review service, when preparing a financial statement, when preparing tax returns and other professional services.

This course will present six diverse subject areas. These content areas are corporate governance, managerial accounting, economic concepts and analysis, financial management, information technology and operations management.

The goal of this course is to provide students with the fundamental framework of the business environment in order to understand and the business world and develop the understanding and skills that will need to succeed as an accounting and audit professional.

Prerrequisitos

Estar admitido al programa graduado, MSA Contabilidad, MBA Contabilidad

Objetivos de aprendizaje

Expected Cognitive Outcomes:

1. To develop an understanding of the business environment.
2. Understand the basic concepts of the business world.
3. Understand the basic micro and macro economic concepts that an accountant and auditor need in order to account and audit any business entity
4. Understand the basic corporate governance principles and techniques the an accountant and auditor need in order to account and audit any business entity
5. . Understand the basic financial management concepts an accountant and auditor need in order to account and audit any business entity
6. Understand and be able to use Information systems technologies.
7. Develop oral and written skills in order to present observations and conclusions based on his work.
8. Understand the various organizational governance systems, the selected business applications such as enterprise risk management (ERM), internal control identification, design and evaluation.
9. Understand how ethical issues reflect on an organization.
10. To help students in the application of financial, management and economics concepts and skills in their accounting and audit engagements.
11. To develop and employ research, writing and communication skills, including argumentative skills.
12. To compete effectively in the rapidly changing world of accounting and Auditing.

Materiales

En este curso se utilizará los recursos de búsqueda disponible en la biblioteca virtual. Además, se pondrá a disposición varias direcciones electrónicas para referencias e investigación.

Secuencia temática y estrategias instruccionales

El curso de “Business Environment and Concepts” demanda la integración de los conocimientos básicos y avanzados de las disciplinas contables, administrativas, financieras y los conceptos, procesos y técnicas de auditoría. La efectividad del aprendizaje y dinámica del curso está basada en la parte de estudio independiente y participación del estudiante. Cada estudiante tiene la responsabilidad de realizar las lecturas y trabajos asignados en el curso. El detalle de la secuencia temática y estrategias instruccionales se presentan en la tabla 1, en la página 4.

Evaluación y avalúo del curso

El aprendizaje es responsabilidad del instructor y los estudiantes. Se evaluará el rendimiento estudiantil en varias formas durante el semestre. La evaluación se basará en los siguientes criterios:

La evaluación del estudiante estará basada en exámenes, análisis y presentación de casos y asignaciones, la participación en clases y el examen final. Estos criterios tienen los siguientes valores:

Medios de evaluación	Cantidad de los medios	Valor	Totales	Peso (%)
Exámenes	5	500	500	100
Casos, Discusiones y Asignaciones	Varios	A ser asignados		
Totales			500	100

La escala de valorización y equivalencia de notas se detalla:

100 – 90 A 89 – 80 B 79 – 70 C 69 – 60 D 59 - 0 F

Disposiciones generales según el Manual de Normas y Responsabilidades

- A. La asistencia a clase es compulsoria.
- B. La participación en clase es un criterio de evaluación, por lo cual el estudiante debe realizar las lecturas asignadas y brindar su mejor esfuerzo en la discusión de los temas presentados en la conferencia
- C. Política y reglas de entrega de trabajos
Los trabajos deberán ser entregados en las fechas establecidas. El incumplimiento con la fecha establecidas conllevará la reducción de puntos.
- D. **Acomodo Razonable**

Se aplicarán las políticas instituciones al estudiante que solicite un acomodo razonable en el salón de clases.

E. Plagio y comportamiento ético

Se espera que el estudiante realice su labor con la mayor honestidad intelectual y juicio ético. En todo trabajo reconocerá los trabajos de otros autores y evitar cualquier acto de plagio.

F. Uso de correo electrónico

Aquellos estudiantes que encuentren artículos y noticias de interés al curso, podrán compartirlo a través del correo electrónico. Es requisito que todo estudiante active su cuenta de correo electrónico, para poder mantenerse comunicada durante el curso.

Portales

Public Company Accounting Oversight Board (PCAOB) – <http://pcaobus.org>
American Institute of Certified Public Accountants (AICPA) – www.aicpa.org
Financial Accounting Standard Board (FASB) – www.fasb.org
International Accounting Standard Board (IASB) – www.ifrs.org
FASB Codification – <http://asc.fasb.org/home>
The Institute of Internal Auditor- www.theiia.org
Association of Certified Fraud Examiners www.ACFE.COM

Nota: Esta Guía de Estudio está sujeta a cambios.

Tabla 1. Secuencia Temática

Date	Topics
Week 1	Introduction to the course and how there five diverse subject areas help students understand the business world and its environment.
Week 2	1. Corporate governance a. Internal Control Framework and Enterprise risk management framework b. Key corporate governance provisions of the Sarbanes-Oxley Act
Week 3	2. Economic concepts and analysis a. Business Cycles b. Market influences on the business environment
Week 4	c. Financial risks and the methods for mitigating the impact of these risks.
Week 5	3. financial management a. Factors influencing the company's capital structure b. Metrics associated with the components of working capital c. Determining the impact of business decisions on working capital d. Financial valuation and decision models and applying that knowledge to assess assumptions, calculate the value of assets, and compare investment alternatives.
Week 6	4. information technology a. Understanding the governance of the information technology operations of a business b. Identifying information systems that are used to process and accumulate data as well as provide monitoring and financial reporting information. c. Appropriate segregation of duties, authorization levels, and data security in an organization to maintain an appropriate internal control structure d. Disaster recovery and business continuity
Week 7	5. Operations management. a. Cost accounting concepts and use of variance analysis techniques
Week 8	b. Budget and forecast techniques c. Managerial Accounting. The use of accounting information to mace business decisions.

ESCUELA DE NEGOCIOS Y EMPRESARISMO

Políticas e Información General

Blackboard

El curso está disponible a través de la plataforma Blackboard y está debidamente configurado. Se espera que cada estudiante acceda a la herramienta de Blackboard durante el semestre, ya que el profesor lo utilizará como repositorio de documentos, por ejemplo: la guía de curso, lecturas, casos, rúbricas, etc. Además, el instructor puede utilizar Blackboard para la comunicación con los estudiantes, la entrega de tareas, el ofrecimiento de exámenes, entre otros. Los estudiantes pueden acceder a la plataforma a través del siguiente enlace: <https://suagm.blackboard.com/>.

ZOOM

El profesor utilizará la plataforma de ZOOM para presentaciones relacionadas al curso. El link para acceder al ZOOM se enviará a cada estudiante por E-Mail.

Evaluación del curso

Como una comunidad de investigación y aprendizaje, la Escuela de Negocios y Emprendimiento está comprometida con la mejora continua. Por tal motivo, al finalizar el término académico se le solicitará a cada estudiante que evalúe el curso. Se recomienda a los estudiantes que proporcionen comentarios completos y honestos sobre el mismo. La información sobre cómo completar la evaluación se proporcionará al final del curso.

Servicios por Acomodo Razonable

Según la ley 51 de 1996 todo estudiante que requiera acomodo razonable deberá notificarlo al profesor el primer día de clases. Los estudiantes que reciben los servicios de Rehabilitación Vocacional deben comunicarse con el profesor la primera semana de clases para planificar el acomodo razonable y el equipo asistido necesario conforme con la Oficina de Calidad de Vida.

Código de Conducta

La comunidad de la Universidad del Turabo cree que la honestidad, la integridad y la responsabilidad de la comunidad son cualidades inherentes a un ciudadano ejemplar. El objetivo del Código de Honor de la Escuela de Negocios y Emprendimiento es crear un ambiente de confianza entre todos los miembros de la comunidad académica, mientras que las cualidades asociadas con el éxito se desarrollan en los estudiantes. Se espera que todos los estudiantes conozcan el Código de Conducta de la Universidad del Turabo (<http://ut.suagm.edu/es/academia/integridad>).

Otros aspectos importantes

El profesor se reserva el derecho de modificar esta guía sin previo aviso.

Copyright Statement

A menos que el instructor lo permita explícitamente, los materiales del curso, las discusiones en clase y los exámenes se crean y se espera que sean utilizados solo por los participantes de la clase.

Unless explicitly allowed by the instructor, course materials, class discussions, and examinations are created for and expected to be used by class participants only.

CERTIFICACIÓN

A traves de nuestras firmas certificamos que el Profesor Juan Lorenzo Martinez Colon, explico la guía del curso e informo que la misma está disponible en la plataforma de Blackboard. Además, el profesor indicó que es mi responsabilidad como estudiante entrar a la plataforma y descargar la misma.

Nombre del Estudiante	Firma	Fecha

Select Year: 2022 ▼ Go

The 2022 Florida Statutes (including 2022 Special Session A and 2023 Special Session B)

Title XXXII

Chapter 473

[View Entire Chapter](#)

REGULATION OF PROFESSIONS AND OCCUPATIONS PUBLIC ACCOUNTANCY

473.306 Examinations.—

(1) A person desiring to be licensed as a Florida certified public accountant shall apply to the department to take the licensure examination.

(2) An applicant is entitled to take the licensure examination to practice in this state as a certified public accountant if:

(a) The applicant has completed 120 semester hours or 180 quarter hours from an accredited college or university with a concentration in accounting and business courses as specified by the board by rule; and

(b) The applicant shows that she or he has good moral character. For purposes of this paragraph, the term “good moral character” has the same meaning as provided in s. 473.308(6)(a). The board may refuse to allow an applicant to take the licensure examination for failure to satisfy this requirement if:

1. The board finds a reasonable relationship between the lack of good moral character of the applicant and the professional responsibilities of a certified public accountant; and
2. The finding by the board of lack of good moral character is supported by competent substantial evidence.

If an applicant is found pursuant to this paragraph to be unqualified to take the licensure examination because of a lack of good moral character, the board shall furnish to the applicant a statement containing the findings of the board, a complete record of the evidence upon which the determination was based, and a notice of the rights of the applicant to a rehearing and appeal.

(3) The board shall have the authority to establish the standards for determining and shall determine:

- (a) What constitutes a passing grade for each subject or part of the licensure examination;
 - (b) Which educational institutions, in addition to the universities in the State University System of Florida, shall be deemed to be accredited colleges or universities;
 - (c) What courses and number of hours constitute a major in accounting; and
 - (d) What courses and number of hours constitute additional accounting courses acceptable under s. 473.308(3).
- (4) The board may adopt an alternative licensure examination for persons who have been licensed to practice public accountancy or its equivalent in a foreign country so long as the International Qualifications Appraisal Board of the National Association of State Boards of Accountancy has ratified an agreement with that country for reciprocal licensure.

(5) For the purposes of maintaining the proper educational qualifications for licensure under this chapter, the board may appoint an Educational Advisory Committee, which shall be composed of one member of the board, two persons in public practice who are licensed under this chapter, and four academicians on faculties of universities in this state.

History.—ss. 5, 25, ch. 79-202; ss. 2, 3, ch. 81-318; ss. 3, 10, 11, ch. 85-9; s. 2, ch. 87-221; s. 4, ch. 91-429; s. 125, ch. 94-119; s. 3, ch. 98-340; s. 9, ch. 2000-332; s. 1, ch. 2008-81; s. 1, ch. 2014-88.

The 2022 Florida Statutes (including 2022 Special Session A and 2023 Special Session B)

Title XXXII

Chapter 473

[View Entire Chapter](#)

REGULATION OF PROFESSIONS AND OCCUPATIONS PUBLIC ACCOUNTANCY

473.308 Licensure.—

(1) A person desiring to be licensed as a Florida certified public accountant in this state shall apply to the department for licensure, and the department shall license any applicant who the board certifies is qualified to practice public accounting.

(2) The board shall certify for licensure any applicant who successfully passes the licensure examination and satisfies the requirements of subsections (3), (4), and (5), and shall certify for licensure any firm that satisfies the requirements of ss. [473.309](#) and [473.3101](#). The board may refuse to certify any applicant or firm that has violated any of the provisions of s. [473.322](#).

(3) An applicant for licensure must have at least 150 semester hours of college education, including a baccalaureate or higher degree conferred by an accredited college or university, with a concentration in accounting and business in the total educational program to the extent specified by the board.

(4)(a) An applicant for licensure after December 31, 2008, must show that he or she has had 1 year of work experience. This experience shall include providing any type of service or advice involving the use of accounting, attest, compilation, management advisory, financial advisory, tax, or consulting skills, all of which must be verified by a certified public accountant who is licensed by a state or territory of the United States. This experience is acceptable if it was gained through employment in government, industry, academia, or public practice; constituted a substantial part of the applicant's duties; and was verified by a certified public accountant licensed by a state or territory of the United States. The board shall adopt rules specifying standards and providing for the review and approval of the work experience required by this section.

(b) However, an applicant who completed the requirements of subsection (3) on or before December 31, 2008, and who passes the licensure examination on or before June 30, 2010, is exempt from the requirements of this subsection.

(5) An applicant for licensure shall show that the applicant has good moral character.

(6)(a) "Good moral character" means a personal history of honesty, fairness, and respect for the rights of others and for the laws of this state and nation.

(b) The board may refuse to certify an applicant for failure to satisfy this requirement if:

1. The board finds a reasonable relationship between the lack of good moral character of the applicant and the professional responsibilities of a certified public accountant; and

2. The finding by the board of lack of good moral character is supported by competent substantial evidence.

(c) When an applicant is found to be unqualified for a license because of a lack of good moral character, the board shall furnish to the applicant a statement containing the findings of the board, a complete record of the evidence upon which the determination was based, and a notice of the rights of the applicant to a rehearing and appeal.

(7) The board shall certify as qualified for a license by endorsement an applicant who:

(a) Is not licensed and has not been licensed in any state or territory and who has met the requirements of this section for education, work experience, and good moral character and has passed a national, regional, state, or territorial licensing examination that is substantially equivalent to the examination required by s. [473.306](#); or

(b)1. Holds a valid license to practice public accounting issued by another state or territory of the United States, if the criteria for issuance of such license were substantially equivalent to the licensure criteria that existed in this state at the time the license was issued;

2. Holds a valid license to practice public accounting issued by another state or territory of the United States but the criteria for issuance of such license did not meet the requirements of subparagraph 1.; has met the requirements of this section for education, work experience, and good moral character; and has passed a national, regional, state, or territorial licensing examination that is substantially equivalent to the examination required by s. 473.306; or

3. Holds a valid license to practice public accounting issued by another state or territory of the United States for at least 10 years before the date of application; has passed a national, regional, state, or territorial licensing examination that is substantially equivalent to the examination required by s. 473.306; and has met the requirements of this section for good moral character.

(8) If the applicant has at least 5 years of experience in the practice of public accountancy in the United States or in the practice of public accountancy or its equivalent in a foreign country that the International Qualifications Appraisal Board of the National Association of State Boards of Accountancy has determined has licensure standards that are substantially equivalent to those in the United States, or has at least 5 years of work experience that meets the requirements of subsection (4), the board shall waive the requirements of subsection (3) which are in excess of a baccalaureate degree. All experience that is used as a basis for waiving the requirements of subsection (3) must be while licensed as a certified public accountant by another state or territory of the United States or while licensed in the practice of public accountancy or its equivalent in a foreign country that the International Qualifications Appraisal Board of the National Association of State Boards of Accountancy has determined has licensure standards that are substantially equivalent to those in the United States. The board shall have the authority to establish the standards for experience that meet this requirement.

(9) The board may refuse to certify for licensure any applicant who is under investigation in another state for any act that would constitute a violation of this act or chapter 455, until such time as the investigation is complete and disciplinary proceedings have been terminated.

History.—ss. 7, 25, ch. 79-202; ss. 2, 3, ch. 81-318; ss. 4, 10, 11, ch. 85-9; s. 1, ch. 86-102; s. 21, ch. 89-374; s. 4, ch. 91-429; ss. 126, 223, ch. 94-119; s. 3, ch. 94-151; s. 347, ch. 97-103; s. 115, ch. 98-166; s. 4, ch. 98-340; s. 1, ch. 2000-114; s. 176, ch. 2000-160; s. 10, ch. 2000-332; s. 1, ch. 2004-87; s. 1, ch. 2007-139; s. 2, ch. 2008-81; s. 7, ch. 2009-54; s. 1, ch. 2012-176; s. 24, ch. 2020-160; s. 1, ch. 2021-98.

CHAPTER 61H1-27
EDUCATIONAL AND EXPERIENCE REQUIREMENTS

61H1-27.001	College or University Requirements
61H1-27.002	Concentrations in Accounting and Business
61H1-27.003	Additional One Year Accounting Course Acceptable in Lieu of One Year of Employment (Repealed)
61H1-27.004	One Year of Employment (Repealed)
61H1-27.0041	One Year of Work Experience
61H1-27.005	Educational Advisory Committee

61H1-27.001 College or University Requirements.

(1) An accredited college or university within the meaning of Section 473.306, F.S., is a four-year degree granting college or university in the State University System or other four-year degree granting educational institution accredited at the time applicant's degree was received by virtue of membership in one of the following accrediting agencies so listed:

- (a) Middle States Association of Colleges and Secondary Schools;
- (b) Middle States Commission on Higher Education;
- (c) New England Association of Schools and Colleges;
- (d) Higher Learning Commission;
- (e) Northwest Commission on Colleges and Universities;
- (f) Southern Association of Colleges and Schools;
- (g) Western Association of Schools and Colleges;
- (h) Association to Advance Collegiate Schools of Business (AACSB);
- (i) European Quality Improvement System (EQUIS);

(j) Association of Independent Colleges and Schools. After August 2, 1992 the Association of Independent Colleges and Schools (AICS) will no longer be deemed an acceptable accrediting agency, unless the college or school accredited by the AICS is regulated by the Commission for Independent Education and exempted from licensure by the CIE under the provisions of Section 246.085, F.S.

(k) Canadian, Mexican, Irish, Australian, New Zealand, Scotland, South Africa, and Hong Kong academic accounting programs approved by the provincial education bodies or the equivalent educational accreditation body for that country.

(2) A listing of accredited colleges and universities as recognized by the Board is contained in the "Accredited Institutions of Post-secondary Education"; published by the American Council on Education for the Council on Post-secondary Accreditation as published for the time period the candidate attended the institutions. However, an applicant whose degree was received from a non-accredited college or university may qualify under the provisions of subsection (3).

(3) If an institution was not accredited at the time an applicant's degree was received but was so accredited at the time his application was filed with the Board, the institution will be deemed to be accredited for the purpose of subsections (1) and (2) provided it:

(a) Certifies that the applicant's total educational program would qualify him for graduation with a baccalaureate degree during the time the institution has been accredited, and

(b) Furnishes the Board satisfactory proof, including college catalogue course numbers and descriptions, that the preaccrediting courses used to qualify applicant as an accounting major can be matched with substantially equivalent postaccrediting courses.

(4) If an applicant's degree was received at an accredited college or university as defined in subsections 61H1-27.001(2) and 61H1-27.001(3), F.A.C., but the educational program used to qualify him as an accounting major included courses taken at either two-year or four-year nonaccredited institutions either before or after graduation, such courses will be deemed to have been taken at the accredited institution from which applicant's degree was received provided it either has accepted by virtue of inclusion in an official transcript, or will accept by certification to the Board, such courses for credit toward graduation.

(5) A graduate of a four-year degree granting institution not accredited at the time the applicant's degree was received or at the time of filing application will be deemed to be a graduate of a four-year accredited college or university course provided an accredited college or university as defined by subsections 61H1-27.001(1) and (2), F.A.C., accepts applicant's non-accredited baccalaureate degree and the applicant satisfactorily completes at least 15 semester or 22 quarter hours, or the equivalent, in graduate level courses at the accredited institution of which at least 9 semester or 13 quarter hours, including at least 3 semester or 4

quarter hours in taxation; or the equivalent, shall be in accounting. Elementary accounting subjects, or courses equivalent to elementary accounting, cannot be used to satisfy the requirements of this rule. Elementary accounting subjects include principles of financial and managerial accounting courses even if they are covered in a three-course sequence, are titled “introductory,” “fundamentals,” or “principles,” and even if they are offered at the graduate level.

(6) Applicants relying on transcripts from a foreign institution shall provide at their own expense to the Board, a complete course by course evaluation of any foreign transcripts by an evaluation service as approved by the Board. The Board’s list of approved evaluation services, effective April 2017, is incorporated herein and available at <http://www.flrules.org/Gateway/reference.asp?No=Ref-09611> or <http://www.myfloridalicense.com/dbpr/cpa/documents/BoardApprovedForeignEvaluationServices.pdf?x40199>.

Rulemaking Authority 473.304, 473.306 FS. Law Implemented 473.306 FS. History—New 12-4-79, Amended 2-3-81, 3-21-84, 10-28-85, Formerly 21A-27.01, Amended 4-8-86, 9-1-87, 8-25-88, 12-28-89, 3-29-90, Formerly 21A-27.001, Amended 1-11-95, 5-11-03, 3-21-05, 4-9-06, 8-13-06, 12-27-09, 2-6-12, 3-27-13, 8-7-13, 3-13-18, 7-29-18, 4-30-19, 4-23-20, 2-9-21, 6-2-21.

61H1-27.002 Concentrations in Accounting and Business.

(1) For purposes of Section 473.306, F.S., if application for the Uniform CPA Examination was made prior to August 2, 1983, an applicant must have a baccalaureate degree from an accredited college or university with a major in accounting, or its equivalent, with a concentration in accounting and business subjects. A concentration in accounting and business is defined as an educational program that includes at least 18 semester hours or 27 quarter hours, or the equivalent, in accounting education above elementary (principles of) accounting and 27 semester or 40 quarter hours, or the equivalent, in general business education. In order to meet the provisions of Section 473.306, F.S., the application must have been filed, completed and approved and show on its face that all educational and other requirements were met prior to August 2, 1983.

(2) For purposes of Section 473.308, F.S., if application for licensure is made after August 1, 1983, an applicant must have at least 150 semester hours or 225 quarter hours of college education, including a baccalaureate degree or higher conferred by an accredited college or university with a major in accounting, or its equivalent. The applicant’s total education program shall include a concentration in accounting and business as follows:

(a) 30 semester or 45 quarter hours in accounting education at the upper division level which shall include coverage of auditing, cost and managerial accounting, financial accounting, and taxation. Of these courses, the applicant must complete 3 semester hours or 4 quarter hours of financial accounting based upon United States Generally Accepted Accounting Principles (GAAP) and 3 semester hours or 4 quarter hours of taxation for accounting standards based upon United States federal and state laws. Not more than 3 semester or 4 quarter hours may be internship programs which may be applied to the 30 semester or 45 quarter hours in accounting (internship courses must be taken in conjunction with other traditional coursework at an institution and must appear on the transcript). Further, any remaining internship credit if otherwise acceptable would be applied to the general business requirement;

(b) 36 semester or 54 quarter hours in general business education which shall include not less than the equivalent of 3 semester or 4 quarter hours in business law courses based upon United States federal and state laws. Vocational and clerical type courses will not count either toward the accounting requirement set forth in subsection 61H1-27.002(2), F.A.C., or this general business education requirement. Specialized industry courses will be acceptable as general business courses but not as accounting courses unless as defined in subsection 61H1-27.002(2), F.A.C., and they have an accounting prefix, further such courses in order to qualify must be certified by the chairman of the school or college’s accounting department as qualifying for general business credit. Written or oral communication courses will qualify for the general business requirement if they have a business or accounting prefix or if they are reflected in the catalog in the school or college as relating directly to the school or college’s business or accounting requirements.

(3) To be eligible to take the licensure examination, an applicant shall have completed 120 semester or 180 quarter hours as follows:

(a) 24 semester or 36 quarter hours in accounting education at the upper division level which shall include coverage of auditing, cost and managerial accounting, financial accounting, and taxation. Of these courses, the applicant must complete 3 semester hours or 4 quarter hours of financial accounting based upon United States Generally Accepted Accounting Principles (GAAP) and 3 semester hours or 4 quarter hours of taxation for accounting standards based upon United States federal and state laws. Not more than 3 semester or 4 quarter hours may be internship programs which may be applied to the 24 semester or 36 quarter hours in

accounting (internship courses must be taken in conjunction with other traditional coursework at an institution and must appear on the transcript). Further, any remaining internship credit if otherwise acceptable would be applied to the general business requirement;

(b) 24 semester or 36 quarter hours in general business education which shall include not less than the equivalent of 3 semester or 4 quarter hours in business law courses based upon United States federal and state laws. Vocational and clerical type courses will not count either toward the accounting requirement set forth in subsection 61H1-27.002(2), F.A.C., or this general business education requirement. Specialized industry courses will be acceptable as general business courses but not as accounting courses unless as defined in subsection 61H1-27.002(2), F.A.C., and they have an accounting prefix; further such courses in order to qualify must be certified by the chairman of the school or college's accounting department as qualifying for general business credit. Written or oral communication courses will qualify for the general business requirement if they have a business or accounting prefix or if they are reflected in the catalog in the school or college as relating directly to the school or college's business or accounting requirements.

(4) For purposes of this rule, upper division accounting hours other than elementary above the minimum requirement may be substituted for general business hours. Elementary accounting subjects shall not be accepted as general business education. Elementary accounting subjects include principles of financial and managerial accounting courses even if they are covered in a three course sequence, are titled "introductory," "fundamentals" or "principles" and even if they are offered at the graduate level. All accounting courses and not less than 21 semester or 32 quarter hours of general business courses must be at the upper division level. For the purpose of paragraph 61H1-27.002(2)(b), F.A.C., all general business courses, including accounting courses in excess of the 36 hours required, must be taken at the upper division level, except for Introductory Macro and Micro Economics, Business Law, Introductory Statistics, Introduction to Computer Information Systems, and any written or oral communication course described in paragraph 61H1-27.002(2)(b), F.A.C. Lower level general business courses, other than those listed above, posted to transcripts after August 31, 1989 will not count. Standardized tests, such as CLEP, are not acceptable for accounting or general business courses; however, advanced placement (AP) courses will be counted if the applicant has been granted college credit for those AP courses by their degree-granting institution.

(a) Upper division, as used in Rule 61H1-27.002, F.A.C., means courses above the principal introductory level.

(b) If an applicant has taken a course at the lower division at a senior institution, and that institution has reclassified the course to the upper division at the time of application to Florida, the course will be deemed upper division for the purpose of Rule 61H1-27.002, F.A.C.

(5) Re-applicants whose original application for the CPA examination was approved prior to August 2, 1983, may elect to satisfy subsection 61H1-27.002(1), F.A.C.

(6) For purposes of subsection 61H1-27.002(2), F.A.C., and Section 473.306, F.S., a baccalaureate degree will not be considered as meeting the statutory requirement for a major in accounting or its equivalent unless all credit hours accepted by the college or university as part of the degree requirement are listed as courses in the catalogues of all institutions attended.

(7) If an applicant takes duplicate courses, only one of these courses will be counted. For purposes of this rule, all CPA Examination Review courses will be deemed to be duplicate courses.

(a) Courses will be considered duplicated if they cover a substantially equivalent professional area of knowledge even if separated by a span of time and even if some of the professional, technical and/or legal issues have been changed or modified.

(b) Regarding CPA Review courses, by definition these courses cover material already studied. Accordingly, no exception will be made to consider a CPA Review course non-duplicative, regardless of statements by applicants, professors, or academic administrators that additional topics are covered or the material covered only superficially in prior courses is covered in more detail in a "review" course.

(8) Individuals who are currently licensed in good standing, with at least five (5) years of work experience in the practice of public accountancy in the United States are exempt from the requirements in subsections 61H1-27.002(1)-(3) which are in excess of a baccalaureate degree or higher conferred by an accredited college or university with a major in accounting or its equivalent. All experience that is used as a basis for waiving the requirements in excess of a baccalaureate degree must be while licensed by another state or territory in the United States. This experience shall include providing any type of service or advice involving the use of accounting, attest, compilation, management advisory, financial advisory, tax, or consulting skills. This experience shall be verified by a licensed certified public accountant in good standing with a state or territory of the United States. Individuals performing the certification must be licensed and in good standing both during the applicant's work experience and at the time of verification.

(9) Individuals who are currently licensed in good standing, with at least five (5) years of work experience in the practice of public accountancy or its equivalent in countries approved by the International Qualifications Appraisal Board of the National Association of State Boards of Accountancy (IQAB) and whose educational degrees are from accredited institutions as set forth in subsection 61H1-27.001(1), F.A.C., shall be deemed to have met the requirements set forth in subsections 61H1-27.002(1)-(3), F.A.C. All experience that is used as a basis for waiving the requirements in subsections 61H1-27.002(1)-(3) must be while licensed by another state or territory in the United States or while licensed in the practice of public accounting or its equivalent in a foreign country that the IQAB has determined has licensure standards that are substantially equivalent to the those in the United States. This experience shall include providing any type of service or advice involving the use of accounting, attest, compilation, management advisory, financial advisory, tax, or consulting skills. This experience shall be verified by a licensed certified public accountant in good standing with a state or territory of the United States or a chartered accountant in good standing recognized by the IQAB, both during the applicant's work experience and at the time of verification.

Rulemaking Authority 473.304, 473.306(3), 473.308(3) FS. Law Implemented 473.306(2), (3), 473.308(3), (8) FS. History—New 12-4-79, Amended 2-3-81, 8-1-83, 3-21-84, 6-10-84, 6-5-85, 10-28-85, Formerly 21A-27.02, Amended 5-22-88, 3-21-89, 5-20-91, 12-2-92, Formerly 21A-27.002, Amended 11-2-95, 11-3-97, 1-31-05, 5-24-07, 11-30-08, 12-21-09, 12-2-14, 7-11-16, 2-13-18, 7-29-18, 2-3-20, 1-12-21, 5-14-23.

61H1-27.003 Additional One Year Accounting Course Acceptable in Lieu of One Year of Employment.

Rulemaking Authority 473.304 FS. Law Implemented 473.307 FS. History—New 12-4-79, Amended 2-3-81, Formerly 21A-27.03, Amended 10-20-86, Formerly 21A-27.003, Repealed 1-30-96.

61H1-27.004 One Year of Employment.

Rulemaking Authority 473.304 FS. Law Implemented 473.307 FS. History—New 12-4-79, Amended 2-3-81, 10-28-85, Formerly 21A-27.04, Amended 4-8-86, Formerly 21A-27.004, Repealed 1-30-96.

61H1-27.0041 One Year of Work Experience.

(1) With the exception of an applicant who completes the requirements of Section 473.308(3), F.S., on or before December 31, 2008, and who passes the licensure examination on or before June 30, 2010, an applicant must document one year of work experience. One year of work experience shall be held and understood to mean the provision of any type of service or advice involving the use of accounting, attest, compilation, management advisory, financial advisory, tax, or consulting skills as verified by the verifying certified public accountant, commencing after the completion of 120 semester or 180 quarter hours from an accredited college or university with a concentration in accounting and business courses or after the applicant has passed the licensure examination in another state or territory of the United States and has either been licensed as a certified public accountant or has met licensing requirements for that state or territory. The experience must either average at least twenty (20) hours a week over no more than one hundred and four (104) weeks or average no more than forty (40) hours a week over no more than fifty-two (52) weeks. Reasonable vacation time and sick leave or other required absences may be permitted. The verifying certified public accountant, in her or his report to the Department, shall verify that the applicant rendered such services for a minimum of 2,000 hours gained over a period of not less than fifty-two (52) or more than one hundred and four (104) weeks. The sequence of the experience is considered immaterial, that is, whether the experience was secured before or after taking the examination, or partly before the examination and partly after the examination, provided the two periods combined equal at least one year.

(2) For purposes of this rule, a verifying certified public accountant is either a certified public accountant with an active license in good standing with any regulating body or a chartered accountant recognized by the International Qualifications Appraisal Board (IQAB), both during the applicant's one year of work experience and at the time of verification.

(3) The one year of work experience may be achieved by teaching accounting full-time for one year at an accredited college or university, as defined in subsection 61H1-27.001(1), F.A.C., under the following conditions:

(a) Full-time teaching as described by the rules of the educational institution where the applicant taught will be accepted by the Board to be full-time teaching. However, in no case will less than twelve (12) semester hours, or the equivalent, be accepted by the Board as full-time teaching.

(b) If the applicant has not taught accounting full-time for one year, credit will be allowed by the Board for teaching accounting less than full-time on a pro rata basis based upon the number of semester or quarter hours required for full-time teaching at the

educational institution where the applicant taught. However, in no case will an applicant receive credit for a full-time teaching year for teaching done in less than one academic year or more credit than one full-time teaching year for teaching done within one calendar year.

(c) Courses outside the fields of accounting and general business will not be counted toward full-time teaching.

(4) Applicants shall document the one year of work experience on the Verification of Work Experience form (DBPR CPA 32/Effective June 2021). The form, which is hereby incorporated by reference in Rule 61-35.003, F.A.C., is provided by the Department and available on the Department's website or the Board office located at 240 N.W. 76th Drive, Suite A, Gainesville, FL 32607-6655.

Rulemaking Authority 473.304(1), 473.308(4) FS. Law Implemented 473.308(4) FS. History—New 3-3-09, Amended 5-3-10, 12-18-12, 2-6-17, 12-8-21, 10-30-22.

61H1-27.005 Educational Advisory Committee.

The Board shall appoint an Educational Advisory Committee which shall be composed of one (1) member of the Board, two (2) Florida certified public accountants in public practice, and four (4) academicians on faculties of universities within the State of Florida. The Board member shall be appointed by the Chairman and serve at his or her pleasure. The other members of the Committee will be selected by the Chairman of the Committee for terms of two (2) years, with the potential for reappointment for one (1) additional two (2) year term. Any member appointed to fill a vacated, partial term, can serve two (2) full terms. In addition, the Committee shall consist of expert staff retained by the Department of Business and Professional Regulation. Said staff shall be individuals who have knowledge and experience with educational curricula and national accreditation standards for accounting and business programs. The Educational Advisory Committee shall assist the Board and Board staff with any educational matters or issues brought to the Committee, including but not limited to questions regarding academic qualification for applications for examination and licensure by endorsement. The Committee may also bring educational issues it deems of importance to the Board.

Rulemaking Authority 473.304 FS. Law Implemented 473.306 FS. History—New 7-7-85, Formerly 21A-27.05, Amended 12-2-92, Formerly 21A-27.005, Amended 10-26-09.