

JONATHAN D. MARSEGLIA, ESQ.

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 BOARD OF ACCOUNTANCY

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June 9, 2012

Florida Board of Accountancy
 240 NW 76th Drive, Suite A
 Gainesville, Florida, 32607-6656

DS 2012-053**To Whom It May Concern:**

Pursuant to §120.565, Fla Stat, I, Jonathan D. Marseglia, ("Petitioner") hereby Petition the Board of Accountancy for a Declaratory Statement about whether Western Governors University's Bachelors of Science in Accounting sufficiently meets the educational requirements for licensure as a Certified Public Accountant under §473.306, Fla. Stat., and 61H1-27.001 and 61H1-27.002 F.A.C. Petitioner makes the following statements:

1. This Board has jurisdiction to make Declaratory Statements regarding the cited Florida statute and Administrative Code sections.
2. Petitioner requests that before publication, Petitioner's address, telephone number and email address be redacted pursuant to 119 071(4)(d)(1)(a), Fla Stat., as Petitioner is a former law enforcement officer.
3. Petitioner has applied for admission to Western Governors University's ("WGU") Bachelors of Science in Accounting Program in order to obtain the educational requirements to sit for the licensure examination and eventually obtain licensure. Petitioner has not yet enrolled in WGU due to concerns about this Board's acceptance of WGU's accounting coursework for licensure.
4. WGU is an online university based in Utah. It is regionally accredited by the Northwest Commission on Colleges and Universities, which is the successor to the Northwest Association of Schools and Colleges, as required under 61H1-27 001(1), F A C
5. To become a licensed public accountant in Florida, a candidate for licensure must have "36 semester or 54 quarter hours in accounting education at the upper division level which shall include coverage of auditing, cost and managerial accounting, financial accounting, accounting information systems, and taxation."¹ .. Florida also requires 39 semester hours general business course requirements, which Petitioner is confident he has already fulfilled.
6. To become a licensed public accountant in Florida, a candidate for licensure must sit for the licensure exam and prior to sitting for the licensure exam, must have "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, accounting information systems, and taxation."² Florida also requires 24 semester hours general business course requirements, which Petitioner is confident he has already fulfilled.
7. WGU uses a competency based educational model. As explained Exhibit A, a degree is earned by "demonstrating skills and knowledge in required subject areas through a series of carefully designed assessments," as opposed to "sitting in a classroom accumulating credit hours or adhering to a rigid schedule of required courses." Further as stated on Exhibit A, WGU does not "award degrees based on credits but on demonstration of competency." Although WGU distinguishes between competency units and semester hours, they allow traditional college credits to be transferred in as shown in Exhibit B. WGU does not allow credits to be transferred for "upper level courses".
8. For courses completed, students are awarded with a number of competency units, as stated in Exhibit A. In order to graduate with a degree in accounting, a student must complete the required number of competency units in the courses shown in Exhibit C.

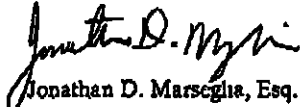
¹ 61H1-27 002(2)(a)

² 61H1-27 002(3)(a)

- 9 As Exhibit C shows, WGU's curriculum does not clearly distinguish upper level and lower level classes using a numeric distinguishing system (i.e. 100's and 200's for lower level classes, 300's and 400's for upper level classes). However, Exhibit A shows that "upper-division degree requirements" ... "considered the degree major, cannot be cleared through prior college credit." Exhibit D shows the transfer credit schedule for accounting courses. As Exhibit D shows, all of the courses listed on Exhibit C for terms 7, 8, and 9 cannot be waived through transfer credits, and are therefore considered upper-division courses.
10. Exhibit E shows the competency requirements for several of the accounting courses required to obtain a Bachelors Degree in Accounting.
11. Petitioner attempted to contact the Board via the email contact listed on the website and via telephone. He was told by those responding that the Board could not validate transcripts before an applicant applied for a license with the Board, and was told during his telephonic conference with Robert from the Department of Business and Professional Regulation that "a regionally accredited university should already have this worked out." Petitioner was advised that if there were questions about whether some part of the program was acceptable, the University should contact the Board, not the Petitioner. However, Petitioner is proactive, and does not desire to delay enrolling in the accounting program if at all possible.
12. Petitioner asks the Board for a statement on the following questions:
 - a. Will the Board accept competency-based coursework in the area of accounting in fulfillment of the requirements in 473.306 Fla Stat., 61H1-27.002(2)(a), F.A.C. and 61H1-27 002(3)(a), F.A.C.?
 - b. Will the Board accept competency units earned in accounting courses in lieu of semester hours and at what exchange rate between competency units and semester hours in fulfillment of the requirements in 473.306 Fla. Stat., 61H1-27 002(2)(a), F.A.C. and 61H1-27 002(3)(a), F.A.C.?
 - c. Will the Board accept the courses designated in Exhibit C as FNT1, CGC1, AUD1, ACA1, CMO1, BGA1 and QCT1 as upper-level accounting courses in fulfillment of the requirements in 473 306 Fla Stat , 61H1-27.002(2)(a), F.A.C. and 61H1-27 002(3)(a), F.A.C.?

Petitioner would like to thank the Board for its prompt attention and response and hopes for a quick resolution to this matter.

Sincerely,


Jonathan D. Marsaglia, Esq.

*Actively Licensed to Practice Law in New Mexico and the United States Tax Court

W G U C O M M I T M E N T # 3

You'll be given the opportunity to accelerate your program.

We believe you should be able to benefit from what you already know. Because WGU is all about acquiring competence—not accumulating seat time—your time in the program is determined by passing the required assessments. If you already have competencies (skills and knowledge) in your field of study from your prior academic and work experience, good for you! You'll be able to draw upon this experience as you complete assessments—and go faster. Unlike most schools, we never require you to spend time (or money) studying material you've already mastered.

Here's some more straight talk: WGU is really not a great fit for the part-time student who just wants to take a course or two at a very slow pace. WGU is best suited to the individual who wants to finish faster...and will work hard to do it.

While you enjoy great flexibility from week to week, you should expect to spend 15 to 20 hours or more per week on your studies to be successful. Some weeks will be less because of your personal schedule, but overall expect to work hard. The competencies are extensive and the assessments are challenging. We make it that way so you'll also succeed in your career when you graduate.

<p>Program Competencies</p> <p>The skills and knowledge a highly competent graduate needs to possess for career success.</p>	<p>Degree Plan</p> <p>Your Degree Plan "maps out" the learning resources and assessments you need in your program—based upon the skills you already have and those you need to develop.</p>	<p>Graduation</p>
<p>Your Competencies: The skills and knowledge you already possess coming into the program.</p>	<p>Learning Resources: The online courses, study guides, textbooks, and other learning material you'll use to prepare for WGU assessments.</p>	<p>WGU Assessments: Tests and assignments that measure your competence.</p>

Exhibit A

W G U C O M M I T M E N T # 1

You'll learn what you need to **Succeed** in your career.

Your professional competence—the knowledge and skills you possess—is the ultimate focus of every degree program at WGU. Through our proven competency-based model, you'll advance in your degree program as you demonstrate the essential skills and knowledge in your chosen field.

When you graduate from WGU, your diploma will mean a lot. It will mean you've mastered the essential skills and knowledge the workplace demands. It will mean you're ready for real-world challenges.

WGU's academic approach is fundamentally "competency-based" and dedicated to producing highly competent graduates. Practically speaking, what does this mean? Unlike traditional colleges, your success or progress isn't based upon sitting in a classroom accumulating credit hours or adhering to a rigid schedule of required courses. Instead, you earn your degree by demonstrating your skills and knowledge in required subject areas through a series of carefully designed assessments. These assessments can be tests, assignments, projects, and other materials designed to measure how well you know your stuff. You should expect to work hard to earn your degree, but when you're finished, you can be certain you've learned what you need to succeed in your chosen field.



chats, and other activities to connect with other students in your program. This orientation is completed before you start your first term at WGU.

Transferability of Prior College Coursework

Because WGU is a competency-based institution, it does not award degrees based on credits but on demonstration of competency. However, if you have completed college coursework at another accredited institution, you may have your transcripts evaluated and may be able to have some lower-division or co-requisite assessments cleared. The guidelines for determining what will "clear" through transfer vary based on the degree program.

The following guidelines generally apply: Upper-division degree requirements, notably in the domains that can be considered the degree major, cannot be cleared through prior college credit. Furthermore, WGU does not clear any requirements based on a student's professional experience and does not perform a "resume review" or "portfolio review" that will automatically clear any degree requirements. Degree requirements and transferability rules are subject to change in order to keep the degree content relevant and current.

Remember, WGU's competency-based approach lets you take advantage of your knowledge and skills, regardless of how you obtained them. Even when you do not directly receive credit, the knowledge you possess may help you accelerate the time it takes to complete your degree program.

Continuous Enrollment, On Time Progress, and Satisfactory Academic Progress

WGU is a "continuous enrollment" institution, which means you will be automatically enrolled in each of your new terms while you are at WGU. Your terms are six months long. Longer terms and continuous enrollment allow you to focus on your studies without the hassle of unnatural breaks between the shorter terms that you would experience in a more traditional environment. At the end of every six-month term, you and your mentor will review the progress you have made and revise your Degree Plan for your next six-month term.

WGU requires that students make measurable progress toward the completion of their degree programs every term. We call this On Time Progress – denoting that you are on track and making progress toward on time graduation. As full-time students, graduate students must enroll in at least eight (8) competency units each term, and undergraduate students must enroll in at least twelve (12) competency units each term. Completing at least these minimum enrollments is essential to On Time Progress and serves as a baseline from which you may accelerate your program. We measure your progress based on the assessments you are able to pass, not on your accumulation of credit hours or course grades. Every time you pass an assessment, you are demonstrating that you have mastered skills and knowledge in your degree program. For comparison to traditional grading systems, passing an assessment means you have demonstrated competency equivalent to a "B" grade or better.

WGU has assigned competency units to each assessment so that we can track your progress through the program. A competency unit is equivalent to one semester credit of learning. Some assessments may be assigned three competency units while other assessments may be as large as 12 competency units.

Exhibit AB

Satisfactory Academic Progress (SAP) is particularly important for financial aid students because you must make SAP in order to maintain eligibility for financial aid. We will measure your SAP quantitatively by reviewing the number of competency units you have completed each term. As full-time students, WGU graduate students must enroll in at least eight competency units each term, and undergraduate students must enroll in at least 12 competency units each term. In order to remain in good academic standing, you *must* complete at least 86.67% of the units you attempt – including any assessments you add to your term to accelerate your progress. Additionally, during your first term at WGU you must pass at least three competency units in order to remain eligible for financial aid. We know that SAP is complex, so please contact a Financial Aid Counselor should you have additional questions.

Assessments

Your Degree Plan will include the assessments needed to complete your program. To obtain your degree you will be required to demonstrate your skills and knowledge by completing the following assessments

Performance Assessments contain, in most cases, multiple scored tasks such as projects, essays, and research papers. Performance assessments contain detailed instructions and rubrics for completing each task and are submitted in TaskStream, an online project management and grading tool.

Objective Assessments are designed to evaluate your knowledge and skills in a domain of knowledge. Most objective assessments include multiple-choice items, multiple-selection items, matching, short answer, drag-and-drop, and point-and-click item types, as well as case study and video-based items.

Essay Assessments are used to measure your ability to integrate and apply concepts. Your writing will be scored against competency-based rubrics established by the faculty.

Capstone Project: The capstone project is a culmination of the program and requires that the student demonstrate the integration and synthesis of competencies in all domains required for the degree.

As previously mentioned, we have assigned competency units (CUs) to each assessment in order to measure your academic progress. As an undergraduate student, you will be expected to enroll in a minimum of 12 competency units each term. A standard plan for the program, at 12 units per term, for a student who has no transfer units would look similar to the one on the next page.

Your personal progress can be faster, but your pace will be determined by the extent of your transfer units, your time commitment, and your determination to proceed at a faster rate.

STANDARD PATH FOR BACHELOR OF SCIENCE, ACCOUNTING

CODE	ASSESSMENTS	CU's	TERM
BNC1	Organizational Behavior and Leadership	3	1
AGC1	Foundations of College Mathematics	3	1
BBC1	Communications Foundations	2	1
LIT1	Legal Issues for Business Organizations	3	1
LAE1	Language and Communication: Essay	2	1
LUT1	Language and Communication: Presentation	2	2
QBT1	Language and Communication: Research	3	2
LWC1	Fundamentals of Business Law and Ethics	6	2
IWC1	Literature, Arts and the Humanities	2	2
IWT1	Literature, Arts and the Humanities: Analysis and Interpretation	2	3
INC1	Integrated Natural Sciences	4	3
QAT1	Quantitative Analysis for Business	6	3
INT1	Integrated Natural Sciences Applications	4	4
QLC1	Quantitative Literacy: College Algebra, Measurement and Geometry	3	4
MGC1	Principles of Management	4	4
QMC1	Quantitative Literacy: Statistics, Probability and Problem Solving	3	4
QLT1	Quantitative Literacy: Quantitative Problem Solving and Applications	3	5
EGC1	Fundamentals of Economics, Global Business and Quantitative Analysis	4	5
EGT1	Economics and Global Business Applications	4	5
BVC1	Geography	3	5
RWT1	Business Research and Writing	2	6
FNC1	Fundamentals of Finance, Accounting and Information Technology	6	6
FNT1	Business Applications for Finance, Accounting and Information Technology	6	6
MKT1	Marketing Principles and Applications	2	7
CGC1	Concepts in Financial Accounting and Tax	6	7
AUO1	Concepts in Auditing and Information	4	7
ACA1	Problems in Accounting	6	8
CMO1	Concepts in Cost/Managerial Accounting	6	8
TPV1	Project Management	6	9
BGA1	Problems in Budgeting and Financial Statements	6	9
QCT1	Accounting Capstone Written Project	4	9

In this example, the program will take nine terms for the student to complete. The standard path shown above lists the courses of study (assessments) and the associated competency units by term. The Degree Plan will include greater detail about the courses of study, including the assessments and their associated standard learning resources.

Learning Resources

You will work with your mentor to select the various learning resources needed to prepare for the required assessments. In most cases, the learning materials you will use are independent learning resources such as textbooks, e-learning modules, study guides, simulations, virtual labs, and tutorials. WGU works with dozens of educational providers, including enterprises,

Exhibit C



College of Business

Undergraduate Transfer Evaluation Guidelines

A transfer evaluation is completed once official transcripts from all previously attended institutions have been received by WGU. Please note that transcripts must be sent to WGU directly from the issuing institution to be considered official. WGU does not perform external evaluations or accept unofficial transcripts. The guidelines below will provide a good indication of expected credit for credit. Official transfer evaluations will occur in the order listed to your state. Transcripts are processed in the order they are received. Please contact your Enrollment Counselor if it has been more than 15 business days since you received transcripts and you have not received an evaluation. Transfer credit will not be awarded for transcripts received after your first term starts. Transfer credit awarded for Business Information Technology, or Health Professions College programs may not apply if a program change is made to the WGU Teacher's College.

COURSES ACCEPTED FOR TRANSFER CREDIT:

- Must be a college level from an institution that is approved or *Nationally or Regionally Accredited* by the U.S. Department of Education (e.g. a CSDE recognized National and Higher Education Agency) see <http://www.one.ed.gov/accrreditation/Agencies.aspx>
- Must have been awarded a grade of C or better.
- May not be used to fulfill more than one course of study.
- Must meet the competency and content requirements.

COURSES SATISFIED BY AN ASSOCIATE OR BACHELOR'S DEGREE:

- Where transfer credit does not apply, courses may receive a Recommendation Satisfied (RS).
- Courses that receive a Recommendation Satisfied can be taken only in Arts/Humanities, Business, Education, Health Professions, or Science. Applied Science, Bachelor of Arts, or Bachelor of Science may be completed at a Regionally or Nationally accredited institution. (Accrediting agency recognized by the U.S. Department of Education)
- In certain cases, the degree must be a specialization of study.
- Recommendation Satisfied by degree does not apply to all courses or programs at WGU. A change in majors at WGU may result in the removal of credit.

The assessments listed below are eligible for transfer credit; refer to your program guide for a complete listing of program requirements.

Foundations — The requirements below may be satisfied by an Associate or Bachelor's degree.			
CRS	COURSE	CU	REQUIREMENT FOR TRANSFER
AGC1	Foundations of College Mathematics	3	One course in mathematics
BBC1	Communications Foundations	2	One course in English.

Language and Communication — The requirements below may be satisfied by an Associate or Bachelor's degree.			
CRS	COURSE	CU	REQUIREMENT FOR TRANSFER
LAE1	Language and Communication: Essay	2	One course in English composition, equivalent to 2 units, excluding business writing
QBT1	Language and Communication: Research	3	A second, sequential course in English composition, equivalent to 3 units, excluding business writing LAE1 must be transferred or satisfied before QBT1 can be transferred
LUT1	Language and Communication: Presentation	2	One additional course in speech and communication, equivalent to 2 units.

Exhibit 8D

Business Law and Ethics			REQUIREMENT FOR TRANSFER
COURSE	ASSESSMENT	UNITS	
LIT1	Legal Issues for Business Organizations	3	One course, equivalent to 3 units, in business law. <i>*LIT1 can be satisfied by an Associate or Bachelor's degree in Business for this program</i>
EST1	Ethical Situations in Business <i>*EST1 is not a required assessment in the BS Accounting program</i>	3	One course, equivalent to 3 units, in business ethics. <i>*EST1 can be satisfied by an Associate or Bachelor's degree in Business for this program.</i>
LWC1	Fundamentals of Business Law and Ethics	6	One course, equivalent to 3 units, business law II and one course, equivalent to 3 units, in business ethics II. <i>No partial credit will be transferred for this area.</i>
Organizational Behavior and Management Principles			REQUIREMENT FOR TRANSFER
COURSE	ASSESSMENT	UNITS	
MGC1	Principles of Management	4	One course, equivalent to 4 units, in management or leadership principles. <i>*MGC1 can be satisfied by an Associate or Bachelor's degree in Business for this program</i>
BNC1	Organizational Behavior and Leadership	3	One course, equivalent to 3 units or more in organizational behavior.
Accounting/Finance and Information Technology			REQUIREMENT FOR TRANSFER
COURSE	ASSESSMENT	UNITS	
FNC1	Fundamentals of Finance, Accounting and Information Technology	6	One course, equivalent to 3 units, in corporate finance. Two courses, equivalent to 6 units, in accounting (principles I and II).
FNT1	Business Applications for Finance, Accounting and Information Technology	6	One course, equivalent to 3 units, in information technology. <i>*FNT1 can be satisfied by an Associate or Bachelor's degree in Business for this program or can be transferred by a combination of two of the above courses.</i>
Marketing Principles and Business Communication			REQUIREMENT FOR TRANSFER
COURSE	ASSESSMENT	UNITS	
MKC1	Fundamentals of Marketing and Business Communication <i>*MKC1 is not a required assessment in the BS Accounting program</i>	6	Two courses, equivalent to 8 units, in marketing principles. <i>*MKT1 can be satisfied by an Associate or Bachelor's degree in business for this program or can be transferred by one course in marketing (Does not apply to BS Accounting)</i>
MKT1	Marketing Principles and Applications <i>*MKT1 cannot be satisfied by a Business degree for the Accounting program</i>	2	<i>**Students who present 2 courses in marketing will receive transfer credit for both MKC1 and MKT1 (Does not apply to BS Accounting).</i>
Economics, Global and Quantitative Analysis for Business			REQUIREMENT FOR TRANSFER
COURSE	ASSESSMENT	UNITS	
QAT1	Quantitative Analysis for Business	6	Either two courses (6 units total) in quantitative analysis for business, management science or decision analysis or one course in operations management and one course in quantitative analysis for business or business statistics**. <i>**Business Statistics courses must be beyond the introductory level</i>
EGC1	Fundamentals of Economics, Global Business and Quantitative Analysis	4	One course in macroeconomics. One course in microeconomics.
EGT1	Economics and Global Business Applications	4	One course in global or international business (Equivalent to 8 units total) <i>*EGT1 can be satisfied by an Associate or Bachelor's degree in Business for the program or can be transferred by a combination of 2 of the above courses.</i>



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ABOUT WGU

THE WGU EXPERIENCE

Accounting

Home :: BS in Accounting :: ACCOUNTING

Subdomains

Click on the subdomain titles to examine the range of skills and concepts a student can expect to demonstrate for assessment of this Domain.

- [Accounting Information Systems](#)
- [Auditing](#)
- [Federal Income Tax](#)
- [Financial Accounting](#)

Accounting Information Systems

- The student understands the nature and purpose of information systems
- The student understands the need for and uses of internal control systems
- The student understands information system auditing

Auditing

- The student understands the roles, responsibilities, and professional standards of the Public Accountant.
- The student understands the Code of Professional Conduct for public accountants
- The student understands Internal Control Structure
- The student understands how to audit financial statements
- The student understands what information to include in each form of audit documentation
- The student is knowledgeable about assurance services unrelated to auditing but provided by auditors

Federal Income Tax

- The student understands the nature, purpose, and scope of the current U.S. tax system.
- The student determines the tax treatment for partnerships, estates, and trusts.
- The student determines tax treatments for individual income tax returns

Financial Accounting

- The student understands the scope and purpose of accounting standards
- The student reconciles the differences between rules for accounting and rules for income tax
- The student can record leases and pensions
- The student can use various methods to value receivables and inventories
- The student can perform accounting for long term assets
- The student can use various methods of depreciation.
- The student can account for the issuance of bonds.
- The student can value liabilities.
- The student accounts for the effects of stock and retained earnings on stockholder's equity
- The student understands recording for investments
- The student can account for income

Degrees & Programs

Admissions

Tuition & Financial Aid

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Why WGU

The WGU Experience