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Ron DeSantis, Governor
Melanie S. Griffin, Secretary

BOARD OF ACCOUNTANCY
EDUCATIONAL ADVISORY COMMITTEE MEETING
TELEPHONE CONFERENCE CALL

February 3, 2026 – 1:00 p.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=30414464

AGENDA

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

II. Roll Call

Dr. Martin Fennema – Chair
Dr. Sean Dennis
Mr. Michael Kridel
Dr. Gary McGill
Dr. Mark Myring
Mr. Steven Platau
Dr. Gregory Trompeter

III. Ratify Minutes from November 19, 2025 – Pgs. 4 - 7

IV. Individual Course Review

A. Alvarenga, Sadis – Pgs. 8 - 63

Initial Licensure Application #754938

Mr. Alvarenga is requesting four (4) semester hours or upper-division or graduate credit for ACCY 503 – Managerial Accounting A & B from the University of Illinois.

Board staff previously submitted ACCY 503 – Managerial Accounting A and ACCY 503 – Managerial Accounting B to Dr. Fennema for review. He indicated that the courses together would qualify for three (3) semester hours.

B. Celaya, Paul – Pgs. 64 - 74

Examination Application #461801

Mr. Paul is requesting three (3) semester hours of upper-division or graduate accounting credit for AGC 6075 – Managerial Accounting from Florida Gulf Coast University. Board records indicate that the course was previously approved by the Committee for three (3) semester hours of graduate accounting credit. However, on the bottom of page 1 of the course syllabus states that ACG 6075 addresses concepts covered in the undergraduate cost accounting class and because of the similarity between the two courses, historically, the Florida Board of Accountancy has not counted this course for purposes of the 150-credit hour requirement.

C. Ecker, Justin Willis – Pgs.75 - 93

Examination Application # 850521

Mr. Ecker is requesting three (3) semester hours in cost/managerial accounting or accounting data analytics credit for ACCT 5355 – Information Systems in Accounting from Texas A&M University.

D. Gonser, Sarah Lea – Pgs. 94 - 106

Examination Application #800801

Ms. Gonser is requesting three (3) semester hours of upper-division accounting credit for ACCT 321 – Introduction to Accounting Systems from West Virginia University.

E. Perez, Roxana – Pgs. 107 - 137

Examination Application #603605

Ms. Perez is requesting three (3) semester hours of upper-division accounting credit for ACG 3103 - Intermediate Financial Accounting from Miami Dade College. She has already been awarded three (3) semester hours of upper-division accounting credit for ACG 4101 - Financial Accounting from Florida International University.

V. University Course Review

A. Purdue Global University – Pgs. 138 - 140

Purdue Global University is requesting four (4) quarter hours of graduate tax credit for AC 566 – Tax Research and Intro to International Taxation.

At the November 19, 2025, meeting, the Committee tabled the request and asked the University to provide a more detailed course syllabus, including the chapters covered; an explanation as to why there is no prerequisite for the course; and clarification regarding the type and number of credit hours being requested.

Purdue Global University stated that the course does not have a prerequisite because it may be taken in any order and focuses on research and tax practice and therefore does not need any foundation concepts beforehand.

B. Upper Iowa University – Pgs. – 141 - 164

Upper Iowa University is requesting three (3) semester hours of upper-division accounting credit for ACCT 304 – Accounting Ethics for Florida. **Pgs. 143 - 151**

The University is also requesting reconsideration of three (3) semester hours of upper-division accounting credit for ACCT 425 – Auditing. The Committee previously reviewed this course at its August 14, 2025, meeting and awarded two (2) semester hours of upper-division accounting credit. **Pgs. 152 - 164**

VI. Administrative Matters

- A. Laws and Rules (informational) – **Pgs. 165 - 171**
- B. Executive Director/Licensing Supervisor Comments

VII. Set Future Date

VIII. Adjourn



Ron DeSantis, Governor
Melanie S. Griffin, Secretary

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

November 19, 2025

Minutes

I. Call to Order

The meeting was called to order at 9:01 a.m. by Dr. Martin Fennema, Chair.

II. Roll Call

The roll was called by Karan Lee, Management Review Specialist, reflecting the Following attendance:

Committee Members Present:

Dr. Martin Fennema – Chair
Dr. Sean Dennis
Mr. Michael Kridel
Dr. Gary McGill
Dr. Mark Myring
Mr. Steven Platau
Dr. Gregory Trompeter

Committee Members Absent:

None

Staff Members Present:

Roger Scarborough, Director
Trencia Jenkins
Karan Lee
Barbara Whitney

Others Present:

Rachelle Munson, Senior Assistant Attorney General and Board Counsel
Kevin Green, Applicant

III. Ratification of Minutes from August 14, 2025

Motion was made by Dr. McGill and seconded by Dr. Trompeter to approve the minutes of the August 14, 2025, meeting. Upon vote, the motion passed unanimously.

IV. Individual Course Review

A. Caruthers, Tatum

Ms. Caruthers requested three (3) semester hours of upper-division accounting credit for ACCT 31012 – Accounting Cycle Analysis from Lindenwood University.

Motion was made by Dr. Trompeter and seconded by Dr. Dennis to deny three (3) semester hours of upper-division accounting credit ACCT 31012 – Accounting Cycle Analysis from Lindenwood University because the course content is lower level accounting. Upon vote, the motion passed unanimously.

B. Green, Kevin

Mr. Green requested three (3) semester hours of upper-division accounting credit for the following courses from Northeastern University:

ACCT 5201 – Foundations Financial Reporting and Analysis 1

Motion was made by Dr. Trompeter and seconded by Dr. Dennis to deny three (3) semester hours of upper-division accounting credit for ACCT 5201 – Foundations Financial Reporting and Analysis 1 from Northeastern University because the course content is lower level. Upon vote, the motion passed unanimously.

ACCT 5204 – Foundations Financial Reporting and Analysis 2

Motion was made by Dr. Trompeter and seconded by Dr. Dennis to approve three (3) semester hours of upper-division accounting credit for ACCT 5201 – Foundations Financial Reporting and Analysis 2 from Northeastern University. Upon vote, the motion passed unanimously.

C. Myers, Jazel Serame

Ms. Myers requested three (3) semester hours of graduate credit for the following courses from Louisiana State University (LSU):

MBA 710 – Accounting Fraud Detection Through Data Analytics

Motion was made by Dr. McGill and seconded by Dr. Trompeter to approve three (3) semester hours of graduate accounting credit for MBA 710 – Accounting Fraud Detection Through Data Analytics from LSU. Upon vote, the motion passed unanimously.

MBA 715 – Auditing Theory

Motion was made by Dr. Dennis and seconded by Dr. Trompeter to deny three (3) semester hours of graduate accounting credit MBA 715 – Auditing Theory from LSU because the course content is upper-division accounting, not graduate-level accounting. Upon vote, the motion passed unanimously.

V. University Course Review

A. Purdue Global University

Purdue Global University requested three (3) semester hours of graduate tax credit for AC 566 – Tax Research and Intro to International Taxation.

The Committee tabled the request and asked the university to provide:

- A more detailed course syllabus, including the chapters covered.
- An explanation as to why there is no prerequisite.
- Clarification regarding the type and number of credit hours being requested.

VII. Administrative Matters

A. Law and Rules (informational)

B. Executive Director/Licensing Supervisor Comments.

The Director informed the Committee that the FICPA filed a bill almost identical to the one submitted last year, which offers a pathway to licensure based on 120 semester hours and two (2) years of work experience. He indicated that the current pathways would remain in place, with this new option added. He noted that if the bill passes, they will likely bring the matter back to the Committee to consider whether to change the educational concentration requirements, given that individuals could become license with 120 semester hours instead of 150.

C. Set Future Meeting Date

February 3, 2026 @ 1:00 p.m.

VIII. Adjourn

The meeting was adjourned at 9:44 a.m.

A handwritten signature in black ink, appearing to read "M.G. Fennema". The "M" and "G" are somewhat stylized, and "Fennema" is written in a cursive script.

M.G. Fennema



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Ron DeSantis, Governor
Melanie S. Griffin, Secretary

December 12, 2025

SADIS ALVARENGA
2740 SW 28 TERR
UNIT 204
MIAMI, FL 33133

RE: Application Number: 754938, Profession: 0101

Dear Sadis Alvarenga:

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

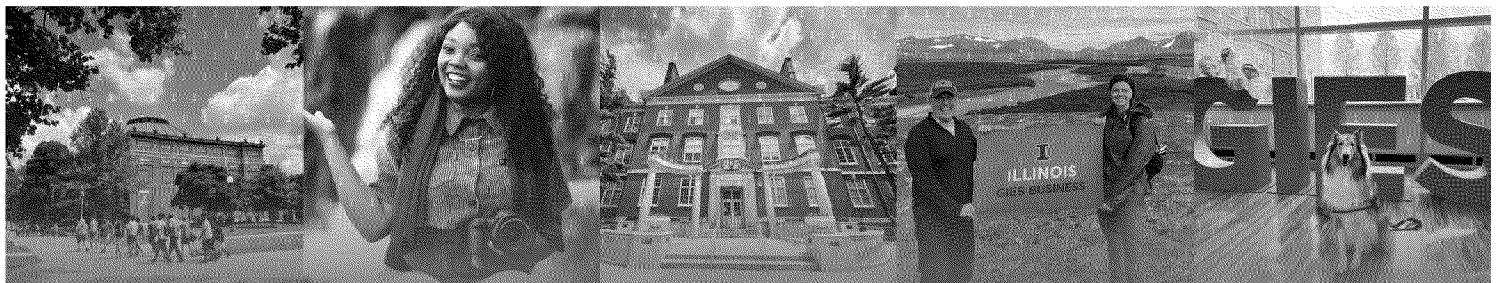
DATE AND TIME: February 3, 2026, at 1:00 p.m. EST
Or as soon thereafter as can be heard

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.

ACCY 503
Managerial Accounting



[Need a PDF of this syllabus?]



Professors



• **Gary Hecht**
◆ Professor
✉ ghecht@illinois.edu (<mailto:ghecht@illinois.edu>)



• **Gerlando Lima**
◆ Teaching Associate Professor
✉ gerlando@illinois.edu (<mailto:gerlando@illinois.edu>)



Course Questions or Feedback

Questions or feedback around any course items can be sent to i-support@illinois.edu (and, as detailed below, please copy ghecht@illinois.edu). This may include questions or feedback regarding course content, assessment or assignment extensions, technical support, group concerns, grade feedback, and all other course or program questions. Responses are sent within 2 business days. Please use your Illinois email address and include the course number, along with as many details as possible when emailing i-support@illinois.edu.

i-support@illinois.edu is a university email account supported by Gies course instructional teams and Gies Graduate Programs staff and administration.

Please copy the professor, Gary Hecht (ghecht@illinois.edu) on your emails to i-support@illinois.edu. In many cases, the question / issue that you are having can be easily resolved by myself (Gary), and I will do so as I am able. (Note: This is likely a different policy than implemented in other courses, so please allow this suggestion to apply to only iMSA 503.)



Course Schedule and Location

Live Sessions

Weekly online Live Sessions will cover the same content. Choose the time below that best fits your schedule. View the Attendance section of the syllabus for more information about Live Session content and expectations.

- **Session 1: Mondays, 10:30 AM–12:00 PM U.S. Central Time**
- **Session 2: Mondays, 6:00 PM–7:30 PM U.S. Central Time**

Note: Monday's Live Sessions on 1/20/2025 are rescheduled in observance of the Martin Luther King Jr. Holiday. The new Live Session dates for that week are as follows:

- **Session 1: Thursday, January 23, 10:30 AM–12:00 PM U.S. Central Time**
- **Session 2: Thursday, January 23, 6:00 PM–7:30 PM U.S. Central Time**

Office Hours

Office Hours are your opportunity to log in and ask questions. These are open, and informal, and are not recorded.

- **Prof. Gary Hecht:** Details will be provided in the weekly announcement.
- **Prof. Gerlando Lima:** Saturdays 7:00-8:00 PM U.S. Central Time, and by appointment via email (gerlando@illinois.edu) (<mailto:gerlando@illinois.edu>)

To access Live Session Resources, please visit the Live Sessions and Office Hours Page linked from the course homepage.



Course Information

This University of Illinois course for graduate credit is delivered through two course platforms: Canvas and Coursera. Canvas is your main reference point for the course and includes all high-engagement course content. Coursera includes the Illinois Massive Open Online Courses (MOOC) where you'll access video lectures and other open content. The MOOC associated with this course is:

- Managerial Accounting Part 1 (<https://www.coursera.org/learn/managerial-accounting-part-1/home/week/1>) (<https://www.coursera.org/>) (<https://www.coursera.org/>)

Course description

This 8-week course is the first course in a two-course sequence (ACCY 503) that covers the discipline of Managerial Accounting.

Managerial accounting is concerned with the internal generation, communication, and interpretation of information for both operational and strategic decision-making purposes. Note that this definition and this course both focus on information internal to the firm.

There are two important roles of managerial accounting information. First, managerial accounting has a decision-facilitating role, as it allows decision-makers within the company to inform their beliefs, and thus affects their evaluations of and decisions surrounding the company's strategies and operations. Second, managerial accounting has a decision-influencing role, as it can be used to evaluate performance, thereby aligning the incentives of the decision-maker with those of other stakeholders and the overall organization. This course—both Part A and Part B—will explore both roles of managerial accounting.

More specifically this course will focus on analytical tools and techniques used by accountants to facilitate and influence decisions within firms. However, less emphasis is placed on double-entry bookkeeping; rather, I will place more emphasis on modern management and performance

measurement techniques. Further, while many tools will be quantitative in nature, less emphasis is placed on "procedures" (e.g., "put this number in the numerator, this number in the denominator," etc.). Instead, we will embrace the environmental features in which these tools are used, including the inherent uncertainty and ambiguity of business settings, and the implications for the strengths and limitations of accountants' tools and techniques.

Course objectives/learning outcomes

Upon successful completion of this course, you will be able to do the following:

- Identify, understand, and discuss the nature, purpose, and importance of different types of decision-useful managerial accounting information.
- Identify, understand, and apply fundamental analytic/quantitative tools and techniques used to generate decision-useful managerial accounting information, while exhibiting an understanding of the tools' and techniques' implications and limitations.
- Make informed strategic and operational business decisions based on your development and/or evaluation of supporting managerial accounting information.



Course Materials

Readings are assigned in each module and identified as "required" or "recommended." Any major updates to required or recommended readings will be announced.

Textbook

There are two options with respect to a textbook. In each module in Coursera, there are suggested readings from a free, online textbook (and a link to that textbook is found there).

The second option is for those of you looking for a more traditional textbook experience. [Learn more about the alternative textbook here.](#)

(<https://canvas.illinois.edu/courses/52431/pages/alternative-textbook-information>)

Please note, in either case, I do not teach directly from a textbook.

Rather, suggested textbook resources are intended as a supplement to the main course materials (i.e., videos, other readings, Live Sessions, cases, etc.).

Cases

Most modules will involve some form of case-based learning. Please visit the following link to [Access to Cases](https://canvas.illinois.edu/courses/52431/pages/access-to-cases) (<https://canvas.illinois.edu/courses/52431/pages/access-to-cases>). Some of these cases are copyrighted material from Harvard Business School (HBS) Publishing.

Note the cost of this coursepack is approximately \$15.00 U.S. dollars.



Course Outline

- Module 0: Orientation (Required to Unlock Other Course Modules)
- Module 1: Course Overview and Introduction to Managerial Accounting
- Module 2: Costing Systems I – Elements and Design
- Module 3: Costing Systems II – Activity-Based Costing
- Module 4: Cost-Volume-Profit (CVP) Analysis
- Module 5: Relevant Information for Decision-Making
- Module 6: Capacity Analysis and Implications
- Module 7: Planning and Budgeting
- Module 8: Catch-Up and Closure



Assessment

Assignments: Most modules have required assignments. The nature of these assignments varies on multiple dimensions, including their form (i.e., open-ended vs. quiz-based), specific requirements, whether they are completed individually or in groups, etc. Refer to the specific instructions in each module for details.

Case analyses: You will conduct multiple formal case analyses. These analyses will involve written communication and quantitative analyses and will be completed in your assigned groups (unless otherwise noted). Refer to the specific instructions in each module for details.

Cases provide an actual or realistic setting in which to apply course concepts. Cases are excellent vehicles for developing problem-solving, analysis, and management skills. As you most likely know already, it is (or will be) your management skills (i.e., not just your technical skills) that determine your professional success.

Some case analyses will be conducted in groups. For these cases, you should read the case thoroughly before engaging in discussion with your group members. Then, in your assigned groups, analyze the case, relying on the suggested assignment questions as well as your own ideas regarding thinking "outside" the suggested questions. Note that cases often have more than one defensible solution.

The nature of the deliverable for each case is specific to the case itself. Instructions and further details are provided in the module to which the case pertains.

Please note: Some of our cases are copyrighted material and therefore require purchase. The cost of the copyrighted case materials for Part 1 of the course is approximately \$15.00 U.S. dollars.

Please visit the following link to [Access to Cases](#)

(<https://canvas.illinois.edu/courses/52431/pages/access-to-cases>) page.

Final Exam: The final exam is comprehensive and will address the main topics covered throughout the course. The emphasis of the exam is on the course concepts and applications via quantitative and qualitative analysis. The final exam will be timed (3.5 hours).

Further details, including review problems and other exam details, will be provided on the course website at a later date.

Class Participation: Class participation is an opportunity to enhance your own learning experience and contribute to your classmates' learning. The bulk of your participation assessment will come from your own and your group members' assessments of your engagement in group discussions and activities.



Grading

In order to pass this for-credit course, you must pass the associated Coursera course ([Managerial Accounting Part 1](#) (https://canvas.illinois.edu/courses/52431/external_tools/8998)) by the last day of the final module of this course. See the specific requirements listed under the "Course Deadlines" syllabus section.

Your final grade in this University of Illinois graduate-credit course will be based on the total percentage of points accumulated in the following:

| Performance Component | Quantity | Module | Overall % of final grade |
|-----------------------|----------|---------|--------------------------|
| Case Analyses | 3 | 3, 5, 7 | 33% |

| Performance Component | Quantity | Module | Overall % of final grade |
|-----------------------|----------|--------|--------------------------|
| Assignments | 9 | 1–8 | 29% |
| Participation | 1 | 1–8 | 5% |
| Final Exam | 1 | 8 | 33% |
| Total | | | 100% |

HERE IS A SUMMARY OF THE DELIVERABLES

<https://canvas.illinois.edu/courses/52431/files/15651577?wrap=1> ↓

https://canvas.illinois.edu/courses/52431/files/15651577/download?download_frd=1 , GRADE WEIGHTS AND DUE DATES FOR THE ENTIRETY OF PART A.

If you have questions about the grading system at University of Illinois, please refer to the [Graduate College Handbook](https://go.grad.illinois.edu/handbook) (<https://go.grad.illinois.edu/handbook>)..

If you have questions about your grades, submit your request to i-support@illinois.edu (and copy Professor Gary Hecht at ghecht@illinois.edu). You must include your specific grade-related questions, and any justification you wish to provide to support your request. You have 48 hours from when grades are released to submit your questions. After 48 hours, grades are considered final. Be aware that your grade might go up, stay the same, or go down during any review process.

The grade distribution for this course is in line with guidelines established / suggested by the Department of Accountancy for graduate Accountancy courses. The least favorable cutoffs for each grade are as follows (based on total weighted percentages of points earned): A-minus = 90%; B-minus = 80%; C-minus = 70%; D-minus = 60%.

Final Grades

Final grades posted in Canvas could take several weeks to be posted in UIUC Self-Service. Please be aware that your official grade is always located in UIUC Self-Service. You will not see any updates to your transcript based on the Canvas grade alone.

Official grades are released to students on specific dates each term. For exact dates, visit the [Office of the Registrar Academic Calendars](https://registrar.illinois.edu/academic-calendars/) (<https://registrar.illinois.edu/academic-calendars/>)

If you would like further information on the explanation of grades, we suggest you visit the [Office of the Registrar website](https://registrar.illinois.edu/courses-grades/explanation-of-grades/) (<https://registrar.illinois.edu/courses-grades/explanation-of-grades/>)..

Teams

In some iDegree courses, Online Programs Administration will assign teams for group work between Day 8 and Day 9 of classes. Although the groupings are purposefully created after the add/drop deadline, there still may be changes to your group after they are formed. Failure to adequately participate, contribute to team assignments, or include all group members in assignments may cause you to receive a lower grade or no credit for a team assignment.



Course Deadlines

At the start of any course, read and know the course syllabus and note all deadlines for assignments and exam requirements including any exams or assignments that have time limits. The University of Illinois has strict rules around deadlines and submissions. Late submissions are not accepted, and any exceptions will only be considered if they fall into the categories outlined below. When at all possible, requests for an exception should be made before the assignment deadline.

Extenuating circumstances that may result in an exception:

- Unforeseen hospitalization of the student or an immediate family member (spouse, child, or parent)
- Death of an immediate family member
- Another similar event (natural disaster, etc.)

Circumstances that would not warrant an exception include business travel, minor illnesses, internet access, etc. Such requests will not be granted. We ask you to plan ahead so you can accommodate already established uncertainty in your schedule.

For additional information about rules and policies established by the University, please refer to the [Student Code](https://studentcode.illinois.edu/article1/part5/1-501/) (<https://studentcode.illinois.edu/article1/part5/1-501/>).

Each module of this course starts on **Monday** and ends on **Sunday**. Please pay special attention to the deadlines posted in Canvas. The standard deadline for assignment submissions in this course is at the end of each module, which is **Sundays, 11:59 PM U.S. Central Time**. Any exception will be specified in the Course Summary located in the Canvas Syllabus and the Canvas Calendar.

You must earn Coursera certificate(s) for the associated Coursera-based course(s) by the last day of the final module of the course. This includes linking your Coursera account to your for-credit program, which allows the instructional team to verify your progress in the MOOC. Failure to link your account and complete the associated Coursera-based course(s) by the final day of the course will result in an F for the course and require you to retake the entire course in a later term. You will be responsible for the additional tuition amount.



iDegree Policies and Disclosures



Attendance

Flexibility is paramount in this program. This course is offered in a primarily asynchronous format. Synchronous Live Sessions are offered to provide you with opportunities for valuable interaction and engagement with your peers and instructors. We recognize that not all students are available at the same time to participate, but you are responsible for the content covered. Courses may hold Live Sessions at multiple times per week to accommodate a variety of schedules and Live Sessions will be recorded for later review. The recordings and associated asynchronous learning activities will generally be available online within 24 hours of the sessions. Live Session recordings are not downloadable to ensure student privacy.

The content in Live Sessions is core to your learning and this program is designed to ensure that all course activities support meaningful and rigorous learning. Live Sessions are intended to:

- Provide application of concepts (breakout activities, case discussions)
- Provide additional guidance and work through examples in preparation for assignments and exams (lab sessions)
- Add enhancements or extend concepts (special guests, deeper dive on recordings)
- Offer opportunities for interaction with peers and instructors

You must log in to Zoom using your University of Illinois email account.



Registration and Drop Deadlines

Gies Online courses may run on a non-standard schedule. Please refer to [the registrar's website](https://registrar.illinois.edu/academic-calendars/) (<https://registrar.illinois.edu/academic-calendars/>) for all important dates regarding registration and be sure to look for messages from your program related to non-standard course offerings as the dates are often different.



Gies Online Honor Code and Digital Citizenship

By taking a Gies Online course, you are responsible for adhering to the [Gies Online Honor Code](https://uofi.app.box.com/s/nmea1i6pf4l73pgozqe5mz4cst0sh0ox/file/835860645243) (<https://uofi.app.box.com/s/nmea1i6pf4l73pgozqe5mz4cst0sh0ox/file/835860645243>) in addition to the [University Student Code](https://studentcode.illinois.edu/) (<https://studentcode.illinois.edu/>). Furthermore, we require all students to be good digital citizens and follow our [Digital Citizenship Statement](https://uofi.app.box.com/s/nmea1i6pf4l73pgozqe5mz4cst0sh0ox/file/835859494570) (<https://uofi.app.box.com/s/nmea1i6pf4l73pgozqe5mz4cst0sh0ox/file/835859494570>) policies. Students who do not display professional behavior and are found to be in violation of these policies may be put on academic probation or dismissed from the program.



Canvas Course Site Availability

The Canvas course website will be available for 8 weeks from the end of the last course module. After that date, you will no longer be able to access the course website in Canvas. Save any documents before that date for your personal archives, including your individual and team assignments. Your access to course content and videos in Coursera will not expire.



Course Communication

Please post any questions or comments about course content or course logistics on the appropriate discussion forums in Canvas, accessible from the Discussions link in the course navigation menu. Forums will be monitored regularly by course support staff and you can expect a response within 2 business days. Feel free to respond to the questions and comments posted by your classmates as well. In the forums, do not make postings that reveal the answers or questions contained within quizzes and exams. **Do not post your grades or questions related to grades in this forum.**

Any questions or comments about the technology tools used in the course should be sent to i-support@illinois.edu. Expect a response within 2 business days. If you are having a technical issue, please provide as many details as possible, including the operating system and browser you are using, and screenshots. In general, it always helps to update operating systems and browsers.



Media Captions

All Gies professionally produced audio/video content in this course is captioned/transcribed using a machine-based tool. While not perfect, this provides the first step to usable text support for accessibility and keyword search. If you find that a caption or transcript for any video in this course has errors, please let us know. Contact us via email at giesmedia@business.illinois.edu (<mailto:giesmedia@business.illinois.edu>). In the email, include the name of the video, the time in the video where the error was found and the course where the video is used. We are working to make our transcriptions better. Thank you for helping us create a great experience for everyone.



Mental Health

Diminished mental health, including significant stress, mood changes, excessive worry, substance/alcohol misuse, or interferences in eating or sleep can have an impact on academic performance, social development, and emotional well-being. If you or someone you know experiences any of the above mental health concerns, it is strongly encouraged to contact the University's resources provided below. Getting help is a smart and courageous thing to do for yourself and for those who care about you.

- Counseling Center (217) 333-3704. While the University Counseling Center may not be able to provide counseling services, they will be able to provide you with resources available to your local area.
- National Suicide Prevention Lifeline dial 988 or (800) 273-8255 (available 24/7, 365 days a year)

If you are in immediate danger, call 911.

Kognito teaches skills to recognize distress in others, talk to them about it, and connect them to resources that can help. Kognito offers modules specific to concerns of LGBTQ+ individuals and student veterans. Having conversations about suicide can be difficult, but it is important to have

them. If you are unsure where to begin, visit the [Kognito site](https://odos.illinois.edu/resources/students/kognito) (<https://odos.illinois.edu/resources/students/kognito>).



Community of Care

As members of the Illinois community, we each have a responsibility to express care and concern for one another. If you come across a classmate whose behavior concerns you, either in regards to their well-being or yours, we encourage you to refer this behavior to the Student Assistance Center (call (217) 333-0050 or submit a [Refer a Student](https://odos.illinois.edu/community-of-care/referral/) (<https://odos.illinois.edu/community-of-care/referral/>) form online). Based on your report, the staff in the [Connie Frank CARE Center](https://odos.illinois.edu/community-of-care/CAREcenter) (<https://odos.illinois.edu/community-of-care/CAREcenter>) will reach out to students to make sure they have the support they need to be healthy and safe. Further, we understand the impact that struggles with mental health can have on your experience at Illinois. Significant stress, strained relationships, anxiety, excessive worry, alcohol/drug problems, a loss of motivation, or problems with eating and/or sleeping can all interfere with optimal academic performance. For mental health emergencies, call 911.



University Policies and Disclosures



University Honor Code

Academic integrity and honesty are essential and non-negotiable, and academic dishonesty may result in a failing grade. It is not only your responsibility to read this policy to avoid any misunderstanding and to abide by University guidelines (Read [Article I, Part 4: Academic Integrity Policy](https://studentcode.illinois.edu/article1/part4/1-401) (<https://studentcode.illinois.edu/article1/part4/1-401>)) of the University of Illinois [Student Code](https://studentcode.illinois.edu/) (<https://studentcode.illinois.edu/>), but also to promote a culture of ethical behavior within your group and class. Ignorance is not an excuse for any academic dishonesty.

According to University policy, violation of academic integrity is a serious offense. Violations of academic integrity include, but are not limited to, the following categories.

- Cheating
 - Using a third party to complete your work

- Submitting substantial portions of the same academic work for credit more than once
- Using or attempting to use unauthorized materials; check with your instructor to ensure that the materials you are accessing are explicitly authorized
- Plagiarism
 - Representing the words, work, or ideas of another as your own
 - Quoting from other sources, including course readings and transcripts, with proper citation is permitted, but cannot be the entire answer or response
- Fabrication
 - Falsification or invention of any information, including citations
 - Facilitating infractions of academic integrity
 - Sharing or posting course materials, lectures, assignments, solutions, and exams privately or on public sites such as Chegg, Course Hero, or YouTube
 - Otherwise helping or attempting to help another student commit an infraction

Academic dishonesty will result in a sanction proportionate to the severity of the infraction, with possible sanctions described in 1-404 of the Student Code (<https://studentcode.illinois.edu/article1/part4/1-404/>).



Diversity, Equity, and Inclusion

The University of Illinois and Gies College of Business are committed to the creation of an inclusive community that welcomes diversity along several dimensions, including, but not limited to, race, ethnicity and national origins, gender and gender identity, sexuality, disability status, class, age, or religious beliefs.

The effectiveness of this course is dependent upon each of us to create a safe and encouraging learning environment that allows for the open exchange of ideas while also ensuring equitable opportunities and respect for all of us. Everyone is expected to help establish and maintain an environment where students, staff, and faculty can contribute without fear of personal ridicule, or intolerant or offensive language. If you witness or experience racism, discrimination, micro-aggressions, or other offensive behavior, you are encouraged to submit a report to the Office of the Vice Chancellor for Diversity, Equity & Inclusion (<https://diversity.illinois.edu/diversity-campus-culture/belonging-resources/>) (OVCDEI) via this form  (https://ovcdei-illinois-advocate.symplicity.com/collections/campus_belonging).

Based on your report, OVCDEI staff will follow up and reach out to students to make sure they have the support they need to be healthy and safe. If the reported behavior also violates University policy, staff in the Office for Student Conflict Resolution may respond as well and will take appropriate action.





Accommodations

To obtain disability-related academic adjustments and/or auxiliary aids, students with disabilities must contact i-support@illinois.edu (<mailto:i-support@illinois.edu>) and the Division of Disability Resources and Educational Services (DRES) as soon as possible. To contact DRES, you may visit 1207 S. Oak St., Champaign, call (217) 333-1970 (V/TDD), email disability@illinois.edu (<mailto:disability@illinois.edu>), or go to the [DRES website](https://www.disability.illinois.edu/) (<https://www.disability.illinois.edu/>). To ensure that disability-related concerns are properly addressed from the beginning, students with disabilities who require assistance to participate in this class are asked to contact the instructor as soon as possible.

If you are concerned you have a disability-related condition that is impacting your academic progress, you can talk with someone at DRES, or, for students who have paid the Health Service fee, the Counseling Center or McKinley Mental Health about how to see a provider in order to obtain a diagnosis or get your questions answered.



Religious Observance Accommodation Request

Students must submit requests for accommodations for religious observances directly to instructors. The request should be submitted in advance of the conflict to allow for enough time both for consideration of the request and facilitation of alternative arrangements, as necessary. If students need assistance in formulating the request, the Office of the Dean of Students offers an [optional resource](https://cm.maxient.com/reportingform.php?UnivofIllinois&layout_id=42) (https://cm.maxient.com/reportingform.php?UnivofIllinois&layout_id=42) that should prove helpful. For more information and/or guidance, please contact the [Office of the Dean of Students](https://odos.illinois.edu/resources/students/religious-observances) (<https://odos.illinois.edu/resources/students/religious-observances>).



Disruptive Behavior

Behavior that persistently or grossly interferes with learning activities is considered disruptive behavior and may be subject to disciplinary action. Such behavior inhibits other students' ability to learn and an instructor's ability to teach. A student responsible for disruptive behavior may be required to leave class sessions or technology platforms pending discussion and resolution of the problem and may be reported to the [Office for Student Conflict Resolution](https://conflictresolution.illinois.edu/) (<https://conflictresolution.illinois.edu/>) (conflictresolution@illinois.edu (<mailto:conflictresolution@illinois.edu>); (217) 332-3680) for disciplinary action.





Sexual Misconduct Reporting Obligation

The University of Illinois is committed to combating sexual misconduct. Faculty and staff members are required to report any instances of sexual misconduct to the University's Title IX and Disability Office. In turn, an individual with the Title IX and Disability Office will provide information about rights and options, including accommodations, support services, the campus disciplinary process, and law enforcement options.

A list of the designated University employees who, as counselors, confidential advisors, and medical professionals, do not have this reporting responsibility and can maintain confidentiality can be found on [their website](https://wecare.illinois.edu/resources/students/#confidential) (<https://wecare.illinois.edu/resources/students/#confidential>). Other information about resources and reporting is available at [We Care at Illinois](https://wecare.illinois.edu/) (<https://wecare.illinois.edu/>).



Family Educational Rights and Privacy Act (FERPA)

Any student who has suppressed their directory information pursuant to the Family Educational Rights and Privacy Act (FERPA) should self-identify to the instructor to ensure protection of the privacy of their attendance in this course. See the [University's FERPA site](https://registrar.illinois.edu/academic-records/ferpa/) (<https://registrar.illinois.edu/academic-records/ferpa/>) for more information on FERPA.

University of Illinois
Department of Accountancy
Gies College of Business
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Oktay Urcan
Professor of Accountancy
Fred & Virginia Roedgers Fellow
Phone: (217) 265 0383
E-mail: ourcan@illinois.edu

November 24, 2025

Florida Department of Business and Professional Regulation
2601 N Blair Stone Rd
Tallahassee, FL
32399

To whom it may concern,

My name is Professor Oktay Urcan and I am the academic director of iMSA program at the University of Illinois at Urbana-Champaign.

Sadis Alvarenga graduated from iMSA program in Spring 2022. His application for CPA licensure in the state of Florida has been denied because the Florida Department of Business and Professional Regulation considered two of his courses - ACCY 501: Accounting Analysis I A and ACCY 503: Managerial Accounting A - to be introductory.

I am writing this letter to kindly object to this assessment and correct this misunderstanding. All iMSA program courses are upper division level courses. The courses have "A" at the end of their names just because they are the first 8-weeks part of the 16-weeks long rigorous curriculum. They are not introductory courses.

I want to highlight that iMSA students complete the prerequisite MOOCs that align with lower-division courses. Therefore, the students who enroll in ACCY 501 and 503 already have the introductory accounting knowledge. The content in ACCY 501 and 503 correspond to the intermediate (upper-division) accounting content in ACCY 301 and ACCY 302 in UIUC Accountancy undergraduate curriculum. I am attaching course syllabi for both ACCY 501 (Exhibit A) and ACCY 503 (Exhibit B). The syllabi clearly demonstrate that these courses are not introductory courses. Instead, they are rigorous intermediate level financial and managerial accounting courses. Just to give some examples, ACCY 501 spends two weeks on revenue recognition. Introductory courses do not spend this much time on revenue recognition. Similarly, ACCY 503 spends three weeks on costing systems and cost-volume-profit analysis suggesting that this is an intermediate-level course.

Finally, Exhibit C provides Illinois CPA Matrix that the Illinois Board has on record for the iMSA program. The Illinois Board grants CPA licensure to iMSA students under Option 1 - completion of an accounting graduate degree automatically allows a student to sit for the CPA exam and get licensed. The matrix clearly shows that ACCY 501 and ACCY 503 are included in course plan to sit for CPA exam in the state of Illinois.

University of Illinois
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Champaign, IL 61820



Oktay Urcan
Professor of Accountancy
Fred & Virginia Roedgers Fellow
Phone: (217) 265 0383
E-mail: ourcan@illinois.edu

I hope this letter addresses the concern that ACCY 501 and ACCY 503 are introductory courses. On the contrary, these courses are rigorous intermediate courses in our flagship graduate program.

Please do not hesitate to contact me should you have any questions.

Sincerely,

Oktay Urcan

 Edit

ACCY 501A

Accounting Analysis I

Course Syllabus

Spring 2026



[Need a PDF of this syllabus?](#)

On a PC:

1. Access the print screen by using the keyboard shortcut **Ctrl (Control) + P** or by right-clicking and selecting Print.
2. On the print screen, select **Save as PDF** (or, alternatively, **Microsoft Print to PDF**) among the Printer/Destination options. Then click on **Save** (or **Print**).
3. When prompted, specify how you want to save the PDF.

On a Mac:

1. Access the print screen by using the keyboard shortcut **Command (⌘) + P** or by holding down the Control key, clicking on the page, and then selecting Print.
2. On the print screen, locate the **PDF** drop-down menu and select **Save as PDF**.
3. When prompted, specify how you want to save the PDF.

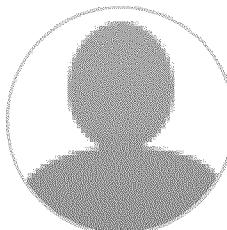


Instructors



● Gerlando Augusto
Sampaio Franco de
Lima
◆ Teacher
✉
gerlando@illinois.edu
(<mailto:gerlando@illinois.edu>)

📞 Other 1
⌚ Other 2



📞 Other 1
⌚ Other 2

● Name
◆ Teacher
✉
email@address.com
(<mailto:email@address.com>)



Course Questions or Feedback

Questions or feedback around any course items can be sent to i-support@illinois.edu (<mailto:i-support@illinois.edu>). This may include questions or feedback regarding course content, assessment or assignment extensions, technical support, group concerns, grade feedback, and all other course or program questions. Responses are sent within 2 business days. Please use your Illinois email address and include the course number, along with as many details as possible when emailing i-support@illinois.edu (<mailto:i-support@illinois.edu>).

i-support@illinois.edu (<mailto:i-support@illinois.edu>) is a university email account supported by Gies course instructional teams and Gies Graduate Programs staff and administration.



Course Schedule and Location

This is an asynchronous online course with weekly Live Sessions. For courses that have multiple Live Sessions per week, each session will cover the same content; choose the time that best fits your schedule. View the Attendance section of the syllabus for more information about Live Session content and expectations.

- **Live Session 1:** Mondays, 10:30 AM–12:00 PM U.S. Central Time
- **Live Session 2:** Mondays, 6:00 PM–7:30 PM U.S. Central Time
 - **Schedule Change for Labor Day Holiday:** The Live Sessions set for Monday, September 1 have been rescheduled to Wednesday, September 3 at the same time.

Online Office Hours are your opportunity to log in and ask questions. These are open, informal, and are not recorded.



- **Office Hour (Lima):** Saturdays, 6:00 PM–7:00 PM U.S. Central Time and by appointment
- **Office Hour 1 (Evans):** Thursdays, 12:00 PM–1:00 PM U.S. Central Time
- **Office Hour 2 (Evans):** Sundays, 8:00 AM–9:00 AM U.S. Central Time (by appointment only)
 - To schedule the by-appointment only Office Hour with Professor Evans, please go to the Canvas calendar and reserve a 15-minute time slot during Sundays, 8:00–9:00 AM.
 - If you need help with scheduling the by-appointment only Office Hour, please refer to this [help guide](https://community.canvaslms.com/t5/Student-Guide/How-do-I-sign-up-for-a-Scheduler-appointment-in-the-Calendar/ta-p/536) (<https://community.canvaslms.com/t5/Student-Guide/How-do-I-sign-up-for-a-Scheduler-appointment-in-the-Calendar/ta-p/536>).

Log-in details, recordings, and additional information is available on the [Live Sessions and Office Hours page](https://canvas.illinois.edu/courses/63817/pages/live-sessions-and-office-hours) (<https://canvas.illinois.edu/courses/63817/pages/live-sessions-and-office-hours>).



Course Information

This University of Illinois course for graduate credit is delivered through two course platforms: [Canvas](#) and [Coursera](#) (<https://coursera.org>). Canvas is your main reference point for the course and includes all high-engagement course content. Coursera includes the Illinois Massive Open Online Courses (MOOC) where you'll access video lectures and other open content. The MOOC(s) associated with this course are:

- MOOC: [Accounting Analysis I: The Role of Accounting as an Information System](https://www.coursera.org/learn/accounting-information-system) (<https://www.coursera.org/learn/accounting-information-system>)

Course Description

This 8-week course is the first course in a four-course sequence (ACCY 501 A and B; ACCY 502 A and B) that covers the collection, processing, and communication of accounting information (via financial reports) about economic entities to interested parties (i.e., managers and external stakeholders such as stockholders and creditors).

This sequence focuses on accounting concepts, principles, and theory, with an emphasis on problems that arise in applying these concepts for external reporting purposes. Specific emphasis is placed on measurement of assets, liabilities, equities, and income, as well as disclosure of additional information that may assist users in understanding the financial reports. Because this sequence is intended to assist you in professional preparation, you will be expected to develop analytical, problem-solving, and technical skills used by accounting professionals.

Upon completion of both the ACCY 501 and 502 sequences, you should have a good understanding of the theoretical and technical aspects of financial reporting methods for investments held as assets, for liabilities, and stockholders' equity. These two courses are the cornerstone to the iMSA, which is a full Master of Accountancy program, and students graduate with an MSA that is highly recognized.

This Syllabus is your introduction and guide to a great learning experience. Be sure to read through this carefully and refer to it frequently.



Course Objectives

Upon successful completion of this course, you will be able to

- understand the structure, conceptual framework, and environment of accountancy,
- understand the three steps used in financial accounting: recognize, measure, and disclosure,
- understand the financial statements: Balance Sheet, Income Statement, Statement of Other Comprehensive Income, and Cash Flows Statement,
- understand and measure the variables used for time value of money: time, interest, present value, and future value,
- understand and work with annuities, and
- understand the concepts surrounding revenue recognition and its five steps.



Course Materials

Textbook

Spiceland, D., Nelson, M., Thomas, W., & Winchel, J. (2025). *Intermediate accounting* (<https://www.mheducation.com/highered/product/1264134525.html>). (2025 release). McGraw Hill. (Available Online through McGraw Hill)

- ISBN10: 1265324360 (bound edition)
- ISBN10: 1264387148 (Connect (540 Days Access) edition)

McGraw Hill

Register for the course via [McGraw Hill link](https://connect.mheducation.com/class/g-lima-imsa-fall-accy501-part-i-2025) (<https://connect.mheducation.com/class/g-lima-imsa-fall-accy501-part-i-2025>).

Important: To ensure your McGraw Hill grades sync with the Canvas grade book and to avoid the display of missing assignments, you must **connect through this link with your @illinois.edu email**.

After linking your account, you may access your assignments through the link in the modules.

Readings

Suggested and supplemental readings are assigned for each module. In addition, students will need the following:

- [Access to FASB-ASC](https://asc.fasb.org/Login) (<https://asc.fasb.org/Login>)
- [Harvard Coursepack](https://hbsp.harvard.edu/import/1310306) (<https://hbsp.harvard.edu/import/1310306>): Harvard Business Publishing Education | Price: \$4.95



- If you're new to the Harvard Business Publishing Education site, ensure you **register for a free account to access and purchase the coursepack**.
- Use your **illinois.edu** email to register through Harvard Business Publishing Education.
- Once signed in to your Harvard Business Publishing account, click "Add Coursepack to Cart" to proceed with the purchase and checkout.
- McGraw Hill Connect: [ACCY 501A Fall 2025 McGraw Hill Connect Registration](https://connect.mheducation.com/class/g-lima-imsa-fall-accy501-part-i-2025) 



Course Outline

- Module 1: Financial Accounting Structure/Environment
- Module 2: The Accounting Process
- Module 3: The Balance Sheet and Financial Disclosures
- Module 4: Income Statement, Comprehensive Income, and Statement of Cash Flows
- Module 5: Time Value of Money (TVOM)
- Module 6: Revenue Recognition Part I
- Module 7: Revenue Recognition Part II
- Module 8: Course Wrap-Up and Final Exam



Assessment

- **1 Syllabus Quiz:** This mandatory quiz consists of 10 true/false, multiple-choice, and multiple-answer questions created to guide you through the requirements and expectations of this course. You can attempt it unlimited times until the end of Module 1, with your highest score being recorded.
- **1 Student Information Sheet:** Complete and submit the "Student Information Sheet" quiz by the end of Module 0 to share insights about yourself and earn 10 points toward the total course grade.
- **1 Introduction Forum:** Please introduce yourself to your classmates by the end of Module 1. You will earn 5 points for posting your introduction, following the instructions given in the forum.
- **7 McGraw Hill Connect Homework Assignments:** All modules include exercises and problems in McGraw Hill Connect to help you practice and reinforce your learning.
 - Please note that completing 7 McGraw Hill homework assignments is **mandatory** and will contribute to your overall course grade.
- **1 Team Case Assignment (and Kickoff):** You will be assigned to groups, which is an effective means of reviewing and discussing review problems, as well as the group case study activity during the 8-week semester. More information on the case study will be provided during the semester.
- **1 Individual Challenge Assignment (Parts I, II, and III):** Complete the three individual case analysis assignments about the Haystack Bookstore case.
- **1 Pre-Class Reading and Individual Quiz: HBP Revenue Recognition:** Answer multiple-choice questions about a case regarding Revenue Recognition at Harvard Business Publishing.



- **1 Individual Case-Based Assignment–Revenue Recognition at HBP:** Analyze a real-world case on revenue recognition at Harvard Business Publishing and respond to one of two open-ended prompts.
- **1 Teammate Evaluation:** Once your team assignments have been submitted, you will be required to evaluate the contributions of your fellow group members by the due date.
- **1 Final Exam:** The final exam is a timed, comprehensive exam, which will address the main topics covered throughout the entire course.
 - The final exam is available from Wednesday, March 11 at 12:00 AM U.S. Central Time, until Sunday, March 15 at 11:59 PM U.S. Central Time. You have 3 hours to complete it. Late submissions receive zero credit.
- **1 Research Participation Extra Credit Option:** See details below.

Optional Practice Activities in McGraw Hill Connect

Two optional activities are available to help you review and reinforce course concepts:

- **CPA/CMA Quizzes** – Practice multiple-choice questions aligned with professional exam content
- **SmartBook 2.0 Chapters** – Interactive reading assignments with embedded questions and feedback

These resources are optional but recommended for additional practice and self-assessment.



Grading

In order to pass this for-credit course, you must pass all of the associated Coursera course(s) by the last day of the final module of this course. See the specific requirements listed under the "Course Deadlines" syllabus section.

Your final grade in this University of Illinois graduate-credit course will be based on the total percentage of points accumulated in the following:

Grade Distribution

| Performance Component | Quantity | Module | Points | Total |
|----------------------------------------|----------|--------|---------|-------|
| Student Information Sheet | 1 | 0 | 10 | 10 |
| Introduction Forum | 1 | 0–1 | 5 | 5 |
| Syllabus Quiz | 1 | 1 | 10 | 10 |
| McGraw Hill Connect Homework | 7 | 1–7 | 10 each | 70 |
| Individual Challenge Assignment Part I | 1 | 2 | 25 | 25 |

| Performance Component | Quantity | Module | Points | Total |
|----------------------------------------------------------------|----------|--------|------------|-------|
| Individual Challenge Assignment Part II | 1 | 3 | 25 | 25 |
| Individual Challenge Assignment Part III | 1 | 4 | 25 | 25 |
| Pre-Class Reading and Individual Quiz: HBP Revenue Recognition | 1 | 5 | 15 | 15 |
| Individual Case-Based Assignment–Revenue Recognition at HBP | 1 | 6 | 35 | 35 |
| Team Case Assignment Kickoff | 1 | 6 | 5 | 5 |
| Team Case Assignment | 1 | 7 | 50 | 50 |
| Teammate Evaluation | 1 | 8 | 15 | 15 |
| Final Exam | 1 | 8 | 150 | 150 |
| Total (excluding extra credit) | | | 440 | |

If you have questions about the grading system at University of Illinois, please refer to the [Graduate College Handbook](#) (<https://go.grad.illinois.edu/handbook>)..

If you have questions about your grades, submit your request to i-support@illinois.edu (<mailto:i-support@illinois.edu>). You must include your specific grade-related questions, and any justification you wish to provide to support your request. You have 48 hours from when grades are released to submit your questions. After 48 hours, grades are considered final. Be aware that your grade might go up, stay the same, or go down during any review process.

Final Grades

Final grades posted in Canvas could take several weeks to be posted in UIUC Self-Service. Please be aware that your official grade is always located in UIUC Self-Service. You will not see any updates to your transcript based on the Canvas grade.

Official grades are released to students on specific dates each term. For exact dates, visit the [Office of the Registrar Academic Calendars](#) (<https://registrar.illinois.edu/academic-calendars/>)..

If you would like further information on the explanation of grades, we suggest you visit the [Office of the Registrar website](#) (<https://registrar.illinois.edu/courses-grades/explanation-of-grades/>)..



Grade Scheme



The following grading standards will be used in this class:

| Grade | Range |
|-------|--------------|
| A+ | 97% to 100% |
| A | 93% to < 97% |
| A- | 90% to < 93% |
| B+ | 87% to < 90% |
| B | 83% to < 87% |
| B- | 80% to < 83% |
| C+ | 77% to < 80% |
| C | 73% to < 77% |
| C- | 70% to < 73% |
| D+ | 67% to < 70% |
| D | 63% to < 67% |
| D- | 60% to < 63% |
| F | 0% to < 60% |



Course Deadlines

At the start of any course, read and know the course syllabus and note all deadlines for assignments and exam requirements including any exams or assignments that have time limits. The University of Illinois has strict rules around deadlines and submissions. Late submissions are not accepted in this course, unless an extension has been granted. You may request an extension by contacting i-support@illinois.edu (mailto:i-support@illinois.edu). Circumstances warranting an extension include the following:

- Unforeseen hospitalization of the student or an immediate family member (spouse, child, or parent)
- Death of a family member
- Another similar event (natural disaster, etc.)

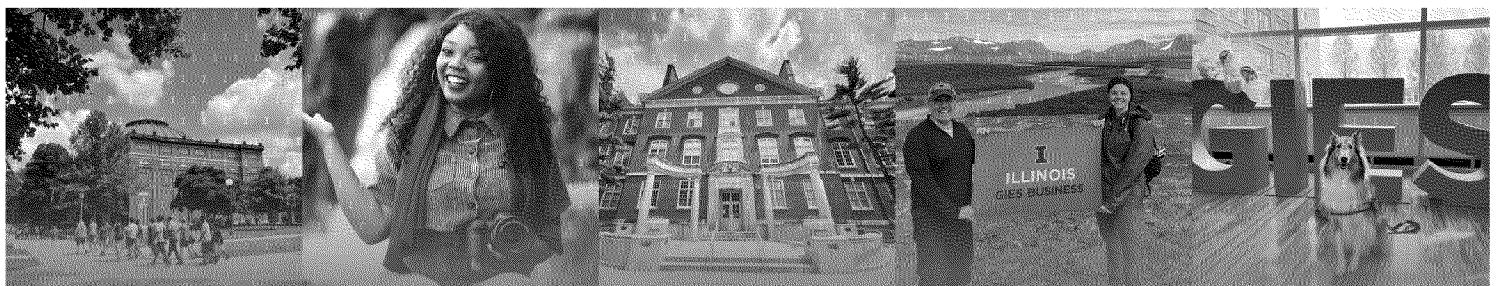


ACCY 501B

Accounting Analysis I B: Measurement and Disclosure of Assets

Course Syllabus

Fall 2025



[Need a PDF of this syllabus?]



Instructors



 **Gerlando Augusto Sampaio Franco de Lima**
 Lead Instructor
 Teaching Associate Professor of Accountancy



 **Margaret Evans**
 Associate Instructor
 Instructor of Accountancy



Course Questions or Feedback

Questions or feedback around any course items can be sent to i-support@illinois.edu. This may include questions or feedback regarding course content, assessment or assignment extensions, technical support, group concerns, grade feedback, and all other course or program questions. Responses are sent within 2 business days. Please use your Illinois email address and include the course number, along with as many details as possible when emailing i-support@illinois.edu.

i-support@illinois.edu is a university email account supported by Gies course instructional teams and Gies Graduate Programs staff and administration.



Course Schedule and Location

This is an asynchronous online course with weekly Live Sessions. For courses that have multiple Live Sessions per week, each session will cover the same content; choose the time that best fits your schedule. View the Attendance section of the syllabus for more information about Live Session content and expectations.

- Live Session 1: Mondays, 10:30 AM–12:00 PM U.S. Central Time
- Live Session 2: Mondays, 6:00 PM–7:30 PM U.S. Central Time

Note: There will be no Live Sessions planned during fall break.

Online Office Hours are your opportunity to log in and ask questions. These are open, informal, and are not recorded.

Note: There will be no planned Office Hours during fall break.

- Office Hours (Lima): Saturdays, 6:00 PM–7:00 PM U.S. Central Time and by appointment
- Office Hours (Evans): Thursdays, 12:00 PM–1:00 PM U.S. Central Time and by appointment
- Office Hours (Evans) Sundays, 8:00 AM–9:00 AM U.S. Central Time (by appointment only)
 - To schedule the by-appointment Office Hour with Professor Evans, please go to the Canvas Calendar and reserve a 15-minute time slot on Sundays.
 - For help scheduling the by-appointment Office Hour, please refer to the student guide: [How do I sign up for a Scheduler appointment in the Calendar? \(https://community.canvaslms.com/t5/Student-Guide/How-do-I-sign-up-for-a-Scheduler-appointment-in-the-Calendar-/ta-p/536\)](https://community.canvaslms.com/t5/Student-Guide/How-do-I-sign-up-for-a-Scheduler-appointment-in-the-Calendar-/ta-p/536)

Log-in details, recordings, and additional information is available on the [Live Sessions and Office Hours page](https://canvas.illinois.edu/courses/62387/pages/live-sessions-and-office-hours) (<https://canvas.illinois.edu/courses/62387/pages/live-sessions-and-office-hours>).



Course Information

This University of Illinois course for graduate credit is delivered through two course platforms: [Canvas](#) and [Coursera](https://coursera.org) (<https://coursera.org>). Canvas is your main reference point for the course and includes all high-

engagement course content. Coursera includes the Illinois Massive Open Online Courses (MOOC) where you'll access video lectures and other open content. The MOOC associated with this course is:

- MOOC: [Accounting Analysis I: Measurement and Disclosure of Assets](https://www.coursera.org/learn/asset-measurement-disclosure/home/) 
(<https://www.coursera.org/learn/asset-measurement-disclosure/home/>)

Course Description

This 8-week course is the second course in a four-course sequence (ACCY 501 and 502) that covers the collection, processing, and communication of accounting information (via financial reports) about economic entities to interested parties (i.e., managers and external stakeholders such as stockholders and creditors). This sequence focuses on accounting concepts, principles, and theory with an emphasis on problems that arise in applying these concepts for external reporting purposes. Specific emphasis is placed on measurement of assets, liabilities, equities, and income, as well as disclosure of additional information that may assist users in understanding the financial reports. Because this sequence is intended to assist you in professional preparation, you will be expected to develop analytical, problem-solving, and technical skills used by accounting professionals.

Upon completion of both the ACCY 501 and 502 courses, you should have a good understanding of the theoretical and technical aspects of financial reporting methods for investments held as assets, liabilities, and stockholders' equity. These two courses are the cornerstone to the iMSA, which is a full Master of Accountancy program, and students who graduate with an MSA are highly recognized.

Course Objectives

Upon successful completion of this course, you will be able to

- understand reporting issues related to cash and receivables,
- discuss the measurement and reporting related to inventory and related cost of goods sold expense,
- review concepts of both tangible and intangible long-lived assets, including impairment issues, and
- identify and account for various types of Investments.



Course Materials

Textbook

Spiceland, D., Nelson, M., Thomas, W., & Winchel, J. (2025). [Intermediate accounting](https://www.mheducation.com/highered/product/1264134525.html) (<https://www.mheducation.com/highered/product/1264134525.html>). (Evergreen release). McGraw Hill. (Available Online through McGraw Hill)

- ISBN10: 1265324360 (bound edition)

- ISBN10: 1264387148 (Connect (540 Days Access) edition)

McGraw Hill Connect

Follow this link for [McGraw Hill Connect](https://accounts.mheducation.com/connect/section/g-lima-imsa-fall-accy501-part-ii-2025?app=newconnect.mheducation.com)  (<https://accounts.mheducation.com/connect/section/g-lima-imsa-fall-accy501-part-ii-2025?app=newconnect.mheducation.com>) to register for this course.

Important Instructions for Accessing Assignments

1. Use Your @illinois.edu Email

- You **must** connect to the course using your @illinois.edu email address.

2. Access Assignments in Modules

- After logging in, access your individual assignments through the link provided in the course modules.

3. Avoid Grade Sync Issues

- Failure to follow these steps may prevent your McGraw Hill grades from syncing with the Canvas gradebook. This could result in assignments appearing as missing, even if completed.

Readings

Suggested and supplemental readings are assigned for each module. In addition, students will need the following:

- [Financial Accounting Standards Board \(FASB\)](https://asc.fasb.org/Home) (<https://asc.fasb.org/Home>)—Accounting Standards Codification (ASC) site
- [Harvard Case Coursepack](https://hbsp.harvard.edu/import/1338241)  (<https://hbsp.harvard.edu/import/1338241>)—Harvard Business Publishing Education | Price: **\$4.95**
 - If you're new to the Harvard Business Publishing Education site, ensure you **register for a free account** to access and purchase the coursepack.
 - Use your **illinois.edu** email to register through Harvard Business Publishing Education. Once signed in to your Harvard Business Publishing account, click "Add Coursepack to Cart" to proceed with the purchase and checkout.
- [McGraw Hill Connect](https://accounts.mheducation.com/connect/section/g-lima-imsa-fall-accy501-part-ii-2025?app=newconnect.mheducation.com)  (<https://accounts.mheducation.com/connect/section/g-lima-imsa-fall-accy501-part-ii-2025?app=newconnect.mheducation.com>)



Course Outline

- Module 1: Cash and Accounts Receivable
- Module 2: Inventory - Measurement
- Module 3: Inventory - Additional Issues
- Module 4: PP&E and Intangible Assets: Acquisition
- Module 5: PP&E and Intangibles - Utilization and Impairment
- Module 6: Debt Investments

- Module 7: Equity Investments
- Module 8: Course Wrap-Up and Final Exam



Assessment

- **1 Syllabus Quiz:** This mandatory quiz consists of 10 true/false, multiple-choice, and multiple-answer questions created to guide you through the requirements and expectations of this course. You can attempt it unlimited times until the end of Module 1, with your highest score being recorded.
- **7 McGraw Hill Connect Homework:** All modules have additional optional practice exercises and problems in McGraw Hill Connect. The online homework problem sets are required and count toward your overall course grade.
- **2 Team Case Assignments (and Kickoff):** You will be assigned to groups, which is an effective means of reviewing and discussing review problems, as well as the group case study activity during the 8-week semester. More information on the case study will be provided during the semester.
- **1 Merrimack Case Quiz:** Answer multiple-choice questions about a case regarding Revenue Recognition at Harvard Business Publishing. You will read an article and take a knowledge quiz based on the article.
- **1 Merrimack Case Assignment (Individual):** Answer open-ended questions about a case regarding Revenue Recognition at Harvard Business Publishing. In addition to the Merrimack Case Quiz, you will also need to complete an individual assignment based on Merrimack Case Assignment.
- **1 Teammate Evaluation:** Once your team assignments have been submitted, you will be required to evaluate the contributions of your fellow group members by the due date.
- **1 Final Exam:** The Final Exam is a timed, comprehensive exam, which will address the main topics covered throughout the entire course. You will have 3 hours to complete it. The emphasis of the exam is on mastery of concepts and application via quantitative and qualitative analysis. **The Final Exam will be available from 12:00 AM U.S. Central Time on Wednesday, December 10, 2025, and is due by 3:00 AM U.S. Central Time on Monday, December 15, 2025.**
- **1 Extra Credit Opportunity:** See details below.



Grading

In order to pass this for-credit course, you must pass all of the associated Coursera course(s) by the last day of the final module of this course. See the specific requirements listed under the "Course Deadlines" syllabus section.

Your final grade in this University of Illinois graduate-credit course will be based on the total percentage of points accumulated in the following:

Grade Distribution

| Performance Component | Quantity | Module | Points | Total |
|-----------------------|----------|--------|--------|-------|
|-----------------------|----------|--------|--------|-------|

| Performance Component | Quantity | Module | Points | Total |
|-------------------------------------------|----------|--------|---------|------------|
| Syllabus Quiz | 1 | 1 | 10 | 10 |
| McGraw Hill Connect | 7 | 1–7 | 10/each | 70 |
| Merrimack Case Quiz | 1 | 1 | 15 | 15 |
| Merrimack Case Assignment (Individual) | 1 | 2 | 25 | 25 |
| Team Case Assignment Kickoff | 1 | 2 | 10 | 10 |
| Team Case Assignments | 2 | 3, 6 | 50/each | 100 |
| Teammate Evaluation | 1 | 8 | 10 | 10 |
| Final Exam | 1 | 8 | 160 | 160 |
| Total (excluding the Extra Credit) | | | | 400 |

If you have questions about the grading system at University of Illinois, please refer to the [Graduate College Handbook](#) (<https://go.grad.illinois.edu/handbook>).

If you have questions about your grades, submit your request to i-support@illinois.edu (<mailto:i-support@illinois.edu>). You must include your specific grade-related questions, and any justification you wish to provide to support your request. You have 48 hours from when grades are released to submit your questions. After 48 hours, grades are considered final. Be aware that your grade might go up, stay the same, or go down during any review process.

Final Grades

Final grades posted in Canvas could take several weeks to be posted in UIUC Self-Service. Please be aware that your official grade is always located in UIUC Self-Service. You will not see any updates to your transcript based on the Canvas grade.

Official grades are released to students on specific dates each term. For exact dates, visit the [Office of the Registrar Academic Calendars](#) (<https://registrar.illinois.edu/academic-calendars/>).

If you would like further information on the explanation of grades, we suggest you visit the [Office of the Registrar website](#) (<https://registrar.illinois.edu/courses-grades/explanation-of-grades/>).



Grade Scheme

The following grading standards will be used in this class:

Grade Scheme

| Range | Grade | Points |
|----------|-------|--------|
| 97–100% | A+ | 4.00 |
| 93–96.9% | A | 4.00 |
| 90–92.9% | A- | 3.67 |

| Range | Grade | Points |
|----------|-------|--------|
| 87–89.9% | B+ | 3.33 |
| 83–86.9% | B | 3.00 |
| 80–82.9% | B- | 2.67 |
| 77–79.9% | C+ | 2.33 |
| 73–76.9% | C | 2.00 |
| 70–72.9% | C- | 1.67 |
| 67–69.9% | D+ | 1.33 |
| 63–66.9% | D | 1.00 |
| 60–62.9% | D- | 0.67 |
| <60% | F | 0.00 |



Use of Generative AI Technology

Generative AI, such as [OpenAI ChatGPT](https://chat.openai.com/) (https://chat.openai.com/), [Microsoft Copilot](https://copilot.microsoft.com/) (https://copilot.microsoft.com/), [Google Gemini](https://gemini.google.com/) (https://gemini.google.com/), and others, can answer questions and generate text, images, and media. The appropriate use of generative AI will vary from course to course. Guidelines for using generative AI *in this course* are as follows:

1. Follow only the specific permitted uses set by your instructor.
2. Document and attribute all AI contributions to your coursework.
3. Take full responsibility for AI contributions, ensuring the accuracy of facts and sources.

Permitted uses of generative AI in this course include:

- Shortening your own text
- Revising your own text for spelling and grammar
- Creating study aids (e.g., flash cards) for quizzes or exams
- Testing and practicing your knowledge of course topics
- Conducting basic research on course and assignment topics

During open book exams or quizzes, the use of AI tools is not permitted. Additional allowed uses and restrictions may apply to specific assignments as specified in that assignment's instructions.

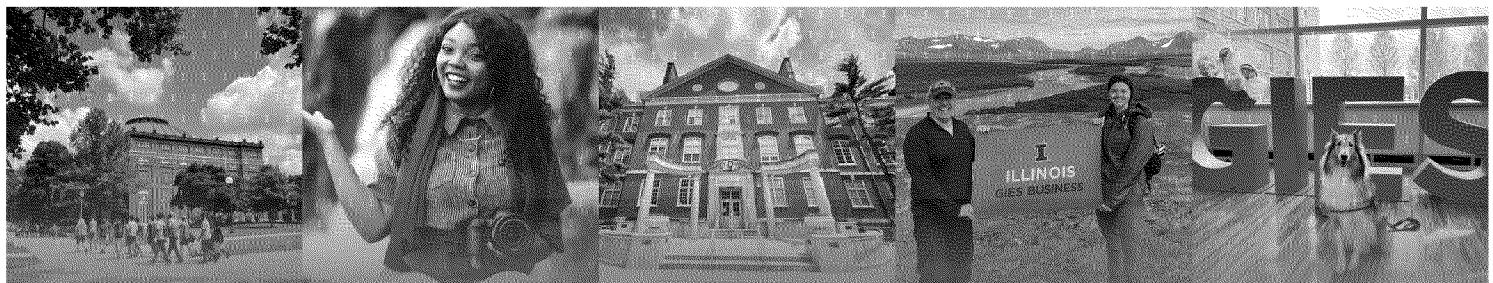
When using generative AI, keep a journal documenting prompts, AI responses, and your usage, or, if possible, share a link to your chat history. Your instructor may ask you to provide this documentation.

Refer to the [APA style guide](https://apastyle.apa.org/blog/how-to-cite-chatgpt) (https://apastyle.apa.org/blog/how-to-cite-chatgpt) for citing generative AI, including the text of your prompt to the AI and a link to your full chat conversation (see video: "[How to Cite ChatGPT](https://mediaspace.illinois.edu/media/t/1_a0iojs85) (https://mediaspace.illinois.edu/media/t/1_a0iojs85)"). Remember, a generative AI conversation in and of itself is not a valid source for facts. Always work to find, verify, and cite the original source of ideas, rather than citing the AI directly. Review the University of Illinois System's [Generative AI Guidance for Students](https://www.vpaa.illinois.edu/digital_risk_management/generative_ai/students/) (https://www.vpaa.illinois.edu/digital_risk_management/generative_ai/students/).

EXHIBIT B: SYLLABUS FOR ACCY 503

ACCY 503

Managerial Accounting



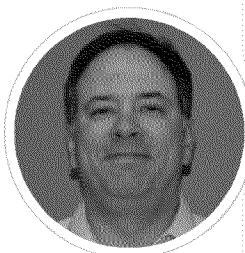
Need a PDF of this syllabus?

On a PC:

1. Access the print screen by using the keyboard shortcut **Ctrl (Control) + P** or by right-clicking and selecting Print.
2. On the print screen, select **Save as PDF** (or, alternatively, **Microsoft Print to PDF**) among the Printer/Destination options. Then click on **Save (or Print)**.
3. When prompted, specify how you want to save the PDF.

On a Mac:

1. Access the print screen by using the keyboard shortcut **Command (⌘) + P** or by holding down the Control key, clicking on the page, and then selecting Print.
2. On the print screen, locate the **PDF** drop-down menu and select **Save as PDF**.
3. When prompted, specify how you want to save the PDF.



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Course Questions or Feedback

Questions or feedback around any course items can be sent to i-support@illinois.edu (<mailto:i-support@illinois.edu>) (and, as detailed below, please copy ghecht@illinois.edu (<mailto:ghecht@illinois.edu>)). This may include questions or feedback regarding course content, assessment or assignment extensions, technical support, group concerns, grade feedback, and all other course or program questions. Responses are

sent within 2 business days. Please use your Illinois email address and include the course number, along with as many details as possible when emailing i-support@illinois.edu (<mailto:i-support@illinois.edu>).

i-support@illinois.edu (<mailto:i-support@illinois.edu>) is a university email account supported by Gies course instructional teams and Gies Graduate Programs staff and administration.

Please copy the professor, Gary Hecht (ghecht@illinois.edu (<mailto:ghecht@illinois.edu>)) on your emails to i-support@illinois.edu (<mailto:i-support@illinois.edu>). In many cases, the question / issue that you are having can be easily resolved by myself (Gary), and I will do so as I am able. (Note: This is likely a different policy than implemented in other courses, so please allow this suggestion to apply to only iMSA 503.)



Course Schedule and Location

Live Sessions

Weekly online Live Sessions will cover the same content. Choose the time below that best fits your schedule. View the Attendance section of the syllabus for more information about Live Session content and expectations.

- **Session 1: Mondays, 10:30 AM–12:00 PM U.S. Central Time**
- **Session 2: Mondays, 6:00 PM–7:30 PM U.S. Central Time**

Note: Monday's Live Sessions on 1/20/2025 are rescheduled in observance of the Martin Luther King Jr. Holiday. The new Live Session dates for that week are as follows:

- **Session 1: Thursday, January 23, 10:30 AM–12:00 PM U.S. Central Time**
- **Session 2: Thursday, January 23, 6:00 PM–7:30 PM U.S. Central Time**

Office Hours

Office Hours are your opportunity to log in and ask questions. These are open, and informal, and are not recorded.

- **Prof. Gary Hecht: Details will be provided in the weekly announcement.**
- **Prof. Gerlando Lima: Saturdays 7:00-8:00 PM U.S. Central Time, and by appointment via email (gerlando@illinois.edu) (<mailto:gerlando@illinois.edu>)**

To access Live Session Resources, please visit the Live Sessions and Office Hours Page linked from the course homepage.



Course Information

This University of Illinois course for graduate credit is delivered through two course platforms: Canvas and Coursera. Canvas is your main reference point for the course and includes all high-engagement course content. Coursera includes the Illinois Massive Open Online Courses (MOOC) where you'll access video lectures and other open content. The MOOC associated with this course is:

- [Managerial Accounting Part 1](https://www.coursera.org/learn/managerial-accounting-part-1/home/week/1) (https://www.coursera.org/learn/managerial-accounting-part-1/home/week/1) (https://www.coursera.org/)

Course description

This 8-week course is the first course in a two-course sequence (ACCY 503) that covers the discipline of Managerial Accounting.

Managerial accounting is concerned with the internal generation, communication, and interpretation of information for both operational and strategic decision-making purposes. Note that this definition and this course both focus on information internal to the firm.

There are two important roles of managerial accounting information. First, managerial accounting has a decision-facilitating role, as it allows decision-makers within the company to inform their beliefs, and thus affects their evaluations of and decisions surrounding the company's strategies and operations. Second, managerial accounting has a decision-influencing role, as it can be used to evaluate performance, thereby aligning the incentives of the decision-maker with those of other stakeholders and the overall organization. This course—both Part A and Part B—will explore both roles of managerial accounting.

More specifically this course will focus on analytical tools and techniques used by accountants to facilitate and influence decisions within firms. However, less emphasis is placed on double-entry bookkeeping; rather, I will place more emphasis on modern management and performance measurement techniques. Further, while many tools will be quantitative in nature, less emphasis is placed on "procedures" (e.g., "put this number in the numerator, this number in the denominator," etc.). Instead, we will embrace the environmental features in which these tools are used, including the inherent uncertainty and ambiguity of business settings, and the implications for the strengths and limitations of accountants' tools and techniques.

Course objectives/learning outcomes

Upon successful completion of this course, you will be able to do the following:

- Identify, understand, and discuss the nature, purpose, and importance of different types of decision-useful managerial accounting information.
- Identify, understand, and apply fundamental analytic/quantitative tools and techniques used to generate decision-useful managerial accounting information, while exhibiting an understanding of the tools' and techniques' implications and limitations.
- Make informed strategic and operational business decisions based on your development and/or evaluation of supporting managerial accounting information.



Course Materials

Readings are assigned in each module and identified as "required" or "recommended." Any major updates to required or recommended readings will be announced.

Textbook

There are two options with respect to a textbook. In each module in Coursera, there are suggested readings from a free, online textbook (and a link to that textbook is found there).

The second option is for those of you looking for a more traditional textbook experience. [Learn more about the alternative textbook here. \(https://canvas.illinois.edu/courses/52431/pages/alternative-textbook-information\)](https://canvas.illinois.edu/courses/52431/pages/alternative-textbook-information)

Please note, in either case, I do not teach directly from a textbook.

Rather, suggested textbook resources are intended as a supplement to the main course materials (i.e., videos, other readings, Live Sessions, cases, etc.).

Cases

Most modules will involve some form of case-based learning. Please visit the following link to [Access to Cases \(https://canvas.illinois.edu/courses/52431/pages/access-to-cases\)](https://canvas.illinois.edu/courses/52431/pages/access-to-cases) page. Some of these cases are copyrighted material from Harvard Business School (HBS) Publishing.

Note the cost of this coursepack is approximately \$15.00 U.S. dollars.



Course Outline

- Module 0: Orientation (Required to Unlock Other Course Modules)
- Module 1: Course Overview and Introduction to Managerial Accounting
- Module 2: Costing Systems I – Elements and Design
- Module 3: Costing Systems II – Activity-Based Costing
- Module 4: Cost-Volume-Profit (CVP) Analysis
- Module 5: Relevant Information for Decision-Making
- Module 6: Capacity Analysis and Implications
- Module 7: Planning and Budgeting

- Module 8: Catch-Up and Closure



Assessment

Assignments: Most modules have required assignments. The nature of these assignments varies on multiple dimensions, including their form (i.e., open-ended vs. quiz-based), specific requirements, whether they are completed individually or in groups, etc. Refer to the specific instructions in each module for details.

Case analyses: You will conduct multiple formal case analyses. These analyses will involve written communication and quantitative analyses and will be completed in your assigned groups (unless otherwise noted). Refer to the specific instructions in each module for details.

Cases provide an actual or realistic setting in which to apply course concepts. Cases are excellent vehicles for developing problem-solving, analysis, and management skills. As you most likely know already, it is (or will be) your management skills (i.e., not just your technical skills) that determine your professional success.

Some case analyses will be conducted in groups. For these cases, you should read the case thoroughly before engaging in discussion with your group members. Then, in your assigned groups, analyze the case, relying on the suggested assignment questions as well as your own ideas regarding thinking "outside" the suggested questions. Note that cases often have more than one defensible solution.

The nature of the deliverable for each case is specific to the case itself. Instructions and further details are provided in the module to which the case pertains.

Please note: Some of our cases are copyrighted material and therefore require purchase. The cost of the copyrighted case materials for Part 1 of the course is approximately \$15.00 U.S. dollars. Please visit the following link to [Access to Cases](https://canvas.illinois.edu/courses/52431/pages/access-to-cases) (<https://canvas.illinois.edu/courses/52431/pages/access-to-cases>) page.

Final Exam: The final exam is comprehensive and will address the main topics covered throughout the course. The emphasis of the exam is on the course concepts and applications via quantitative and qualitative analysis. The final exam will be timed (3.5 hours).

Further details, including review problems and other exam details, will be provided on the course website at a later date.

Class Participation: Class participation is an opportunity to enhance your own learning experience and contribute to your classmates' learning. The bulk of your participation assessment will come from your own and your group members' assessments of your engagement in group discussions and activities.



Grading

In order to pass this for-credit course, you must pass the associated Coursera course ([Managerial Accounting Part 1](https://coursera.org/learn/managerial-accounting-part-1) (<https://coursera.org/learn/managerial-accounting-part-1>)) by the last day of the final

module of this course. See the specific requirements listed under the "Course Deadlines" syllabus section.

Your final grade in this University of Illinois graduate-credit course will be based on the total percentage of points accumulated in the following:

| Performance Component | Quantity | Module | Overall % of final grade |
|-----------------------|----------|---------|--------------------------|
| Case Analyses | 3 | 3, 5, 7 | 33% |
| Assignments | 9 | 1–8 | 29% |
| Participation | 1 | 1–8 | 5% |
| Final Exam | 1 | 8 | 33% |
| Total | | | 100% |

HERE IS A SUMMARY OF THE DELIVERABLES (<https://canvas.illinois.edu/courses/52431/files/15651577?wrap=1>)  (https://canvas.illinois.edu/courses/52431/files/15651577/download?download_frd=1) , GRADE WEIGHTS AND DUE DATES FOR THE ENTIRETY OF PART A.

If you have questions about the grading system at University of Illinois, please refer to the [Graduate College Handbook](https://go.grad.illinois.edu/handbook) (<https://go.grad.illinois.edu/handbook>).

If you have questions about your grades, submit your request to i-support@illinois.edu (and copy Professor Gary Hecht at ghecht@illinois.edu). You must include your specific grade-related questions, and any justification you wish to provide to support your request. You have 48 hours from when grades are released to submit your questions. After 48 hours, grades are considered final. Be aware that your grade might go up, stay the same, or go down during any review process.

The grade distribution for this course is in line with guidelines established / suggested by the Department of Accountancy for graduate Accountancy courses. The least favorable cutoffs for each grade are as follows (based on total weighted percentages of points earned): A-minus = 90%; B-minus = 80%; C-minus = 70%; D-minus = 60%.

Final Grades

Final grades posted in Canvas could take several weeks to be posted in UIUC Self-Service. Please be aware that your official grade is always located in UIUC Self-Service. You will not see any updates to your transcript based on the Canvas grade alone.

Official grades are released to students on specific dates each term. For exact dates, visit the [Office of the Registrar Academic Calendars](https://registrar.illinois.edu/academic-calendars/) (<https://registrar.illinois.edu/academic-calendars/>).

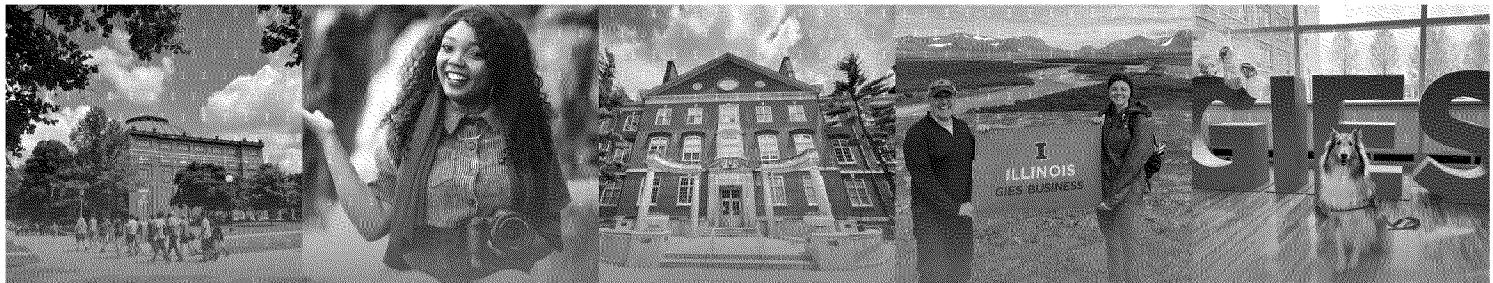
If you would like further information on the explanation of grades, we suggest you visit the [Office of the Registrar website](https://registrar.illinois.edu/courses-grades/explanation-of-grades/) (<https://registrar.illinois.edu/courses-grades/explanation-of-grades/>).

ACCY 503

Managerial Accounting Section B

Course Syllabus

Spring 2025



Need a PDF of this syllabus?



Instructors



• Gary Hecht

• Teacher

• ghecht@illinois.edu (<mailto:ghecht@illinois.edu>)



• Gerlando Augusto Sampaio Franco de Lima

• Teacher

• gerlando@illinois.edu (<mailto:gerlando@illinois.edu>)



Course Questions or Feedback

Questions or feedback around any course items can be sent to i-support@illinois.edu (<mailto:i-support@illinois.edu>). This may include questions or feedback regarding course content, assessment or assignment extensions, technical support, group concerns, grade feedback, and all other course or program questions. Responses are sent within 2 business days. Please use your Illinois email address and include the

course number, along with as many details as possible when emailing i-support@illinois.edu.

i-support@illinois.edu is a university email account supported by Gies course instructional teams and Gies Graduate Programs staff and administration.



Course Schedule and Location

Weekly online live sessions will cover the same content. Choose the time below that best fits your schedule. View the Attendance section of the syllabus for more information about live session content and expectations.

- Live Session 1: Mondays, 10:30 AM–12:00 PM U.S. Central Time
- Live Session 2: Mondays, 6:00 PM–7:30 PM U.S. Central Time

Note: There are no Live Sessions scheduled on Monday, March 17, 2025 due to Spring Break.

Office Hours

Online office hours are your opportunity to log in and ask questions. These are open, informal, and are not recorded.

- **Prof. Gerlando Lima: Saturdays 7:00–8:00 PM U.S. Central Time and by appointment via email (gerlando@illinois.edu).**
- **Prof. Gary Hecht: Details will be in the weekly announcement.**

To access Live Sessions and Office Hours, go to the [Live Sessions and Office Hours](#) (<https://canvas.illinois.edu/courses/52430/pages/live-sessions-and-office-hours>) page found on the [Home](#) (<https://canvas.illinois.edu/courses/52430>) page.



Course Information

This University of Illinois course for graduate credit is delivered through two course platforms: [Canvas](#) and [Coursera](#) (<https://coursera.org/>). Canvas is your main reference point for the course and includes all high-engagement course content. Coursera includes the Illinois Massive Open Online Courses (MOOC) where you'll access video lectures and other open content. The MOOC associated with this course is:

- [MOOC 2: Managerial Accounting Part 2](#) (<https://www.coursera.org/learn/managerial-accounting-part2>)

[Prerequisite](#) (<http://catalog.illinois.edu/courses-of-instruction/accy/>): Credit or concurrent registration in ACCY 501 or equivalent; enrollment in graduate degree program or consent of department.

Course description

Managerial accounting is concerned with the internal generation, communication, and interpretation of information for both operational and strategic decision-making. This definition and this course both focus on information internal to the firm. This is the second course (Managerial Accounting B) in a two-course sequence that addresses managerial accounting.

There are two important roles of managerial accounting information.

- **Decision-Facilitating Role:** Managerial accounting has a decision-facilitating role as it allows decision-makers within the company to adjust their beliefs and thus affects their evaluations of and decisions surrounding the company's strategies and operations.
- **Decision-Influencing Role:** Managerial accounting has a decision-influencing role as it can be used for accounting.

This course will focus on analytic tools and techniques used by accountants to facilitate and influence decisions within firms. However, less emphasis is placed on double-entry bookkeeping, accounting rules, etc., and more emphasis on modern cost management and performance management techniques.

Further, while many tools will be quantitative in nature, less emphasis is placed on procedures (e.g., put this number in the numerator, and this number in the denominator). Instead, we will embrace the environmental features in which these tools are used, including the inherent uncertainty and ambiguity of business settings and the implications for the strengths and limitations of accountants' tools and techniques.

Course objectives/learning outcomes

Upon successful completion of Managerial Accounting, you will be able to:

- identify, understand, and discuss the nature, purpose, and importance of different types of decision-useful managerial accounting information.
- identify, understand, and apply fundamental analytic/quantitative tools and techniques used to generate decision-useful managerial accounting information, while exhibiting an understanding of the tools' and techniques' implications and limitations.
- make informed strategic and operational business decisions based on your development and/or evaluation of supporting managerial accounting information.



Course Materials

Readings are assigned in each module and identified as required or recommended. Any major updates to required or recommended readings will be announced.

Textbook

There are two options with respect to a textbook. In each module in Coursera, there are suggested readings from a free, online textbook.

The second option is for those of you looking for a more traditional textbook experience. Read the [Alternative Textbook page](https://canvas.illinois.edu/courses/52430/pages/alternative-textbook-information) (<https://canvas.illinois.edu/courses/52430/pages/alternative-textbook-information>) for details.

© Professor Tip: I do not teach directly from a textbook. Rather, suggested textbook resources are intended as a supplement to the main course materials: videos, other readings, Live Sessions, and cases.

Cases

Most modules will involve some form of case-based learning. Visit the [Access to Cases page](https://canvas.illinois.edu/courses/52430/pages/access-to-cases) (<https://canvas.illinois.edu/courses/52430/pages/access-to-cases>) for more information, including how to access these cases. Some of these cases are copyrighted material from Harvard Business School (HBS) Publishing and available for purchase in its coursepack. You will need an account to purchase this coursepack, which costs approximately \$15.00 USD at the time of this writing.



Course Outline

The emphasis of Managerial Accounting B is on the decision-role, especially during the first few modules. For the remainder of this course, we will focus on basic analytical techniques in which we will use a data-oriented approach to facilitating and influencing decisions.

Overall, we'll cover the following topics in the course modules:

- Module 1: Variance Analysis
- Module 2: Performance Measurement, Evaluation, and Incentives
- Module 3: Strategic Performance Measurement Systems
- Module 4: Analytics 1—Drawing Inferences from Data
- Module 5: Analytics 2—Decision-Making Under Uncertainty
- Module 6: Analytics 3—Communication and Data Analysis
- Module 7: Analytics 4—Additional Considerations
- Module 8: Closure



Assessment

Every week, you will work through content and assessments in two platforms: Coursera and Canvas. Ideally, you should complete the activities, including assignments, in the Coursera MOOC. Then work through the assignments in Canvas. Your participation in both platforms will help you succeed in this course.

© Professor Tip: The deadlines provided in Canvas are hard deadlines, and you will not be able to make up any missed assignments or retake any assignments. In cases where the deadlines in Canvas and Coursera are different, use the Canvas deadline.

Click on each tab to learn more about the assessments and their respective requirements in Coursera and Canvas.

Coursera Canvas

In Coursera, there are lecture videos, readings, quizzes, and discussions forums.

- Lecture Videos—For each module, there will be a series of video lectures you will be required to view. You may either stream these videos directly in the platform or download the videos for offline playback via the download icon.
- Readings—There are also module-specific readings. Access to most of these readings is free of charge, and many are from Heisinger and Hoyle's *Managerial Accounting*, Saylor Books.
- Practice Quizzes—Each module has lesson-specific practice quizzes to help you review and recall module content and provide feedback based on your answers. These quizzes do not count toward your overall course grade.
- Module Quizzes—Each module has lesson-specific module quizzes that are required and do count toward your course grade. You may attempt each module quiz up to two times every four hours up until the quiz deadline indicated for that week. At the time of the deadline, your highest score achievement will be used as your final Module Quiz score. You may work at your own pace on quizzes as there is no time requirement for completion.
- Discussion Forums—Please note that the University of Illinois instructional team does not regularly monitor Coursera discussion forums. Therefore, if you have questions related to this course, you should use the Canvas Q&A forum.

In Canvas, there are assignments, case analyses, and the final exam.

Assignments—Most modules have required assignments. The nature of these assignments varies in multiple ways, including their form.

Case Analyses—You will conduct multiple formal case analyses. These analyses will involve written communication and quantitative analyses, and some will be completed in your assigned groups. Refer to the specific instructions in each module for details. As noted above, some of our cases and other readings are copyrighted material and therefore require purchase.

Class Participation & Engagement—Class participation is an opportunity to enhance your own learning experience and contribute to the learning of your classmates. The bulk of your participation assessment will come from your group members' assessments of your engagement in group case analyses.

Final Exam—The final exam is comprehensive and will address the main topics covered throughout the course. The emphasis of the exam is on the concepts and application via quantitative and qualitative analysis. Further details, including review problems and other exam details, will be provided on the course website at a later date



Grading (iDegree Courses)

In order to pass this for-credit course, you must pass the associated Coursera course by the last day of the final module of this course. See the specific requirements listed under the "Course Deadlines" syllabus section.

Your final grade in this University of Illinois graduate-credit course will be based on the total percentage of points accumulated in the following:

| Performance Component | Frequency | Platform | Percentage of Total Grade |
|-----------------------|-----------|-------------------------|---------------------------|
| Module Quizzes | Multiple | Coursera | Pass |
| Case Analysis | 3 | Canvas Modules: 2, 4, 7 | 36% |
| Assignments | 8 | Canvas Modules | 25% |
| Participation | Weekly | Canvas | 5% |
| Final Exam | 1 | Canvas | 34% |
| Total | | | 100% |

If you have questions about the grading system at University of Illinois, please refer to the [Graduate College Handbook](#) (<https://go.grad.illinois.edu/handbook>).

If you have any questions about feedback, assessments, grades, etc., feel free to reach out to the professor at ghecht@illinois.edu (<mailto:ghecht@illinois.edu>). Further information about this process will accompany the release of case feedback / grades later in the semester.

The grade distribution for this course is in line with guidelines established / suggested by the Department of Accountancy for graduate Accountancy courses. The least favorable cutoffs for each grade are as follows (based on total weighted percentages of points earned): A-minus = 90%; B-minus = 80%; C-minus = 70%; D-minus = 60%.

Final Grades

Final grades posted in Canvas could take several weeks to be posted in UIUC Self-Service. Please be aware that your official grade is always located in UIUC Self-Service. You will not see any updates to your transcript based on the Canvas grade.

Official grades are released to students on specific dates each term. For exact dates, visit the [Office of the Registrar Academic Calendars](#) (<https://registrar.illinois.edu/academic-calendars/>).

If you would like further information on the explanation of grades, we suggest you visit the [Office of the Registrar website](https://registrar.illinois.edu/courses-grades/explanation-of-grades/) (<https://registrar.illinois.edu/courses-grades/explanation-of-grades/>).



Teams

In some iDegree courses, Online Programs Administration will assign teams for group work between Day 8 and Day 9 of classes. Although the groupings are purposefully created after the add/drop deadline, there still may be changes to your group after they are formed. Failure to adequately participate, contribute to team assignments, or include all group members in assignments may cause you to receive a lower grade or no credit for a team assignment.



Course Deadlines

At the start of any course, read and know the course syllabus and note all deadlines for assignments and exam requirements including any exams or assignments that have time limits. The University of Illinois has strict rules around deadlines and submissions. Late submissions are not accepted, and any exceptions will only be considered if they fall into the categories outlined below. When at all possible, requests for an exception should be made before the assignment deadline.

Extenuating circumstances that may result in an exception:

- Unforeseen hospitalization of the student or an immediate family member (spouse, child, or parent)
- Death of an immediate family member
- Another similar event (natural disaster, etc.)

Circumstances that would not warrant an exception include business travel, minor illnesses, internet access, etc. Such requests will not be granted. We ask you to plan ahead so you can accommodate already established uncertainty in your schedule.

For additional information about rules and policies established by the University, please refer to the [Student Code](https://studentcode.illinois.edu/article1/part5/1-501/) (<https://studentcode.illinois.edu/article1/part5/1-501/>).

Each module of this course starts on Monday and ends on Sunday. Please pay special attention to the deadlines posted in Canvas. The standard deadline for assignment submissions in this course is at the end of each module, which is **Sundays, 11:59 PM U.S. Central Time**. Any exception will be specified in the Course Summary located in the Canvas Syllabus and the Canvas Calendar.

You must earn Coursera certificate(s) for the associated Coursera-based course(s) by the last day of the final module of the course. This includes linking your Coursera account to your for-credit program, which allows the instructional team to verify your progress in the MOOC. Failure to link your account and complete the

EXHIBIT C: ILLINOIS CPA TRANSITION MATRIX FOR IMSA

8/30/19

Illinois Board of Examiners – Integration Template
(University of Illinois- Master of Accountancy Science (iMSA) AACSB
reaccredited 2019)

**Integration of Business Ethics, Business Communication, and Accounting
 Research & Analysis**

| Accounting/Business Course Number and Title | Semester Credit Hours (SCH) | Business Ethics 3 SCH | Business Com 2 SCH | Total Hours/SCH integrated | Balance Hours/SCH in Acct classes |
|-----------------------------------------------------------------|------------------------------------|----------------------------------|----------------------------------|-----------------------------------|------------------------------------------|
| | | Integrated or Stand-alone | Integrated or Stand-Alone | | |
| ACCY 501 Accounting Analysis I | 4 SCH 60 hours | 0.5 SCH 7.5 hours | 0.5 SCH 7.5 hours | 1.0 SCH 30.0 hours | 3.0 SCH 42 hours |
| ACCY 502 Accounting Analysis II | 4 SCH 60 hours | 0.5 SCH 7.5 hours | 0.5 SCH 7.5 hours | 1.0 SCH 30.0 hours | 3.0 SCH 42 hours |
| ACCY 503 Managerial Accounting | 4 SCH 60 hours | 0.5 SCH 7.5 hours | 0.5 SCH 7.5 hours | 1.0 SCH 30.0 hours | 3.0 SCH 42 hours |
| ACCY 504 Auditing | 4 SCH 60 hours | 0.5 SCH 7.5 hours | 0.5 SCH 7.5 hours | 1.0 SCH 30.0 hours | 3.0 SCH 42 hours |
| ACCY 505 Federal Taxation | 4 SCH 60 hours | 0.5 SCH 7.5 hours | 0.5 SCH 7.5 hours | 1.0 SCH 30.0 hours | 3.0 SCH 42 hours |
| Accounting Elective | | | | | |
| ACCY 506 Advanced Financial Reporting | 4 SCH 60 hours | 0.5 SCH 7.5 hours | 0.5 SCH 7.5 hours | 1.0 SCH 30.0 hours | 3.0 SCH 42 hours |
| ACCY 507 Taxation of Business Entities | 4 SCH 60 hours | 0.5 SCH 7.5 hours | 0.5 SCH 7.5 hours | 1.0 SCH 30.0 hours | 3.0 SCH 42 hours |
| ACCY 516 Professional Responsibility and Ethics for Accountants | 3 SCH 45 hours | 3 SCH 45 hours | | | |
| ACCY 569 Data Driven Decisions in Accounting | 2 SCH 30 hours | | | | 2SCH 30 hours |
| ACCY 570 Data Analytics Foundations for Accountancy | 4 SCH 60 hours | | | | 2SCH 30 hours |
| ACCY 593 Infonomics | 4 SCH 60 hours | | | | 4 SCH 60 hours |
| | | = __ SCH of Business | | | = __ SCH of Accounting |
| | | | | | |

1. All SCH must be in units of $\frac{1}{4}$ (.25)
2. SCH credit of .25 will be rounded down
3. SCH credit of .50 will stand
4. SCH credit of .75 will be rounded up



dbpr

Ron DeSantis, Governor
Melanie S. Griffin, Secretary

January 16, 2026

PAUL CELAYA
9008 BROOKFIELD TER
BRADENTON, FL 34212

RE: Application Number: 461801, Profession: 0101

Dear Paul Celaya:

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

DATE AND TIME: February 3, 2026, at 1:00 p.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.

Florida Gulf Coast University
Lutgert College of Business
Department of Accounting
ACG 6075: Managerial Accounting
Syllabus for CRN 11027
Spring 2026

Dr. Kalana Malimage

Assistant Professor, Accounting Department
Lutgert College of Business
kmalimage@fgcu.edu (Best way to contact)
Office: LH 3341 Phone: 239-745-4588

Course Information

Credit Hours: 3
Course mode: On-Campus
Class Location: Lutgert Hall Rm 1203
Class time: Thursdays 5:30pm-8:15pm

Office Hours:

- Tuesdays and Thursdays 2pm to 4.30pm (Virtual)
- and by appointment (You can set up Virtual Meetings on Microsoft Teams during office hours as well)

Teaching Philosophy

I believe that learning should be a collaborative process. I attempt to involve my students in the learning process by my knowledge of the subject matter and with my enthusiasm for the material. My role is to select relevant and challenging assignments to motivate students to expand their knowledge.

I clarify and summarize complex material and provide timely feedback on a student's progress. However, students must assume primary responsibility for their own learning by being prepared for class and by participation in class discussions. Regular class attendance is essential to their success. Students are encouraged to form study groups, so that they can learn from and with their classmates.

Course Information:

Course Description: An examination of the role of accounting information in managing economic organizations. Emphasis on the efficient allocation and consumption of resources and the need for managers to recognize and respond to challenges and opportunities in a high-tech, global market economy. **Credit Hours:** 3. **Course Mode:** On-Campus **Prerequisite:** FIN 5405 for level Graduate with a minimum grade of C.

The course covers concepts needed by managers for decision making and control, including cost/volume/profit analysis, product costing, resource planning and analysis, and relevant cost analysis. The course provides students with an understanding of managerial accounting techniques as well as their effect on behavior in organizations. The course provides skills needed in the business strategy capstone course in the MBA program.

The **DROP date for this course without Academic Penalty is: Tuesday, March 24th, 2026**

Required course material: Managerial Accounting for Managers with Connect Plus, Noreen, 6th ed., by McGraw Hill

ISBN 13 : 9781266809132. EBook comes with Connect at no extra cost. If you purchase a used copy of the book, you will need to purchase Connect access separately. Connect is required for this course. See Canvas for login information.

IMPORTANT NOTE for Undergraduate Accounting Majors: ACG 6075 addresses concepts covered in the undergraduate cost accounting class. Because of the similarity between these two courses, historically, the Florida Board of Accountancy has not counted this course for purposes of the 150-credit hour requirement for the CPA exam. If you plan to sit for the CPA exam, you may want to consider a different elective for the MBA program.

Class Organization

The whole course organization is in the Canvas Modules organized on a week by week basis. Each week in Canvas may include links to: I) Chapter Videos, II) Chapter Homework, III) Chapter Quizzes, IV) Case Studies, V) CATME - Peer Evaluation of Team Members, VI) Exams.

I) Chapter Videos

Concept Videos and MC Question ----- These are publisher prepared videos of the chapter content which include practice multiple choice questions. Make sure to complete all of these as they are worth 45 points or your grade.

II) Chapter Homework

Chapter exercises and problems are chosen for their ability to demonstrate course concepts. These assignments are graded within Connect. Focused completion of these assignments is strongly recommended to help prepare for exams and quizzes. There are no extensions/make-ups for late/missed assignments; however, the lowest attempted homework will be dropped. If you do not attempt to complete an assignment it will not be considered for the lowest grade calculation. You will have two chances to submit each homework. Homework assignment solutions are available in Connect after the assignment closes; click on the "report" link, which will appear next to the assignment, after the assignment closes.

III) Chapter Quizzes

Quizzes are available within Connect and generally consist of 5 questions (true/false or multiple choice). The quizzes are based on chapter materials. Quizzes are to be completed independently without the collaboration of any other individual. There are no extensions/make-ups for late/missed quizzes; however, the lowest attempted quiz grade will be dropped. If you do not attempt to complete an assignment it will not be considered for the lowest grade calculation.

IV) Case Studies

The case work in this class is based on group work. The links within Canvas take you directly to the materials for the cases. Besides the case itself, I also provide you with two important documents intended to help you earn the highest grade on these cases: 1) MBA Writing Rubric, and 2) Case Analysis Guidelines. The 'MBA Writing Rubric' describes how your work will be graded. More specifically, pay attention to the 5 criteria that will be used to grade your work (Mechanics, Language Use & Style, Focus & Purpose, Content Development, and Sources & Evidence). The 'Case Analysis Guidelines' provides general guidance on how your work could be organized (including number of pages). In general, your goal should be to provide me with an analysis that is both thorough yet concise. You must upload the completed work to Canvas for a grade.

NOTE 1: It is important for you to complete all previously assigned work (withing items I-VIII) prior to starting on an assigned case. The assigned material is designed to help you in completing the case work.

NOTE 2: Your work will be initially assessed for originality using plagiarism software such as 'Turnitin'.

NOTE 3: While you may start early on the cases, I will not answer any questions related to the case until the corresponding book chapter has been covered per the class schedule. In other words, you are on your own prior to completing the chapter that ties in with the case.

V) CATME - Peer Evaluation of Team Members

The ability to collaborate and communicate effectively in groups and teams is critical in your professional development and in the successful performance of the Case Studies in this class. For this purpose, you will be asked to complete peer evaluations of each other in order to assess how effectively each team member contributes to the overall effort. As professionals and MBA students, your ability to make the group successful is everyone's responsibility. This requires each team member to be cognizant of personality differences when interacting with each other and to be dedicated to the contribution of quality work. Refer to the Peer Evaluation of Team Members Rubric that is posted in Canvas so that your are aware of what your colleagues will be evaluating you on.

NOTE 1: You will receive an email from CATME (Comprehensive Assessment of Team Member Effectiveness) after the completion of Case 4. You will need to complete this questionnaire upon receipt. Your answers should consider the effort done by each group member with respect to all the case work.

NOTE 2: I will randomly assign students to teams of around 5 students each.

VI) Exams

As shown on the class schedule (below), there are 2 examinations in this course. Exam 1 covers chapters 1 – 5 and the final exam (exam 2) covers 6 – 9. Exams may include short answer questions, work-out problems and multiple choice questions. Exams will include material from the instructor in Connect, from the text or in other assigned readings, from cases and problems,

etc. You will probably want to have scratch paper, a calculator and the ability to solve regression equations (a calculator or Excel) available when you take the exams. The exams are to be completed individually without collaboration, however you may use your textbook and/or your notes. The exams are 2 hours in duration and you will have a 36 hour window in which to complete the exam. Plan carefully, once you begin the exam you must complete it within the 2 hour time limit and there are NO provisions for you to save your work and resume the exam at a later time. Your exam will automatically submit 2 hours after you begin. Examination dates and times will **NOT** be changed. Check the schedule now and plan ahead as it may be necessary to rearrange work schedules to accommodate exam dates/time. Late exam responses will not be accepted and there will be **NO** make-up exams.

NOTE 1: It is imperative that you plan ahead for exams. I will not answer questions related to the material for an exam during the 4 hours preceding the exam until the due date of the exam.

NOTE 2: While you may work ahead of schedule for all the material in this class, the exams will only be administered on the one scheduled day. Please note these dates on your calendar so that you do NOT miss that scheduled time.

NOTE 3: Exam Proctoring:

You will be recorded and monitored during the exams using Proctorio in Connect. **Be mindful that you will have to use Chrome as your web browser.** You will need to download the Proctorio Browser extension in Chrome (instructions on how to do this will be given via a Canvas Announcement issued a few days before the exam).

Course Policies

Grades are based on points and determined as follows:

| Grading Scale | | | |
|----------------------------------------|-----------|----|-------|
| Mandatory Syllabus Quiz (week 1) | 10 | A | 544 |
| Exam 1 | 110 | A- | 527 |
| Exam 2 | 110 | B | 486 |
| Homework | 45 | B- | 468 |
| Quizzes | 45 | C | 410 |
| Concept Videos & MC Questions | 45 | F | < 410 |
| 4 Cases at 50 points each | 200 | | |
| CATME -Peer Evaluation of Team Members | <u>20</u> | | |
| Total | 585 | | |

Incompletes Grades

Incompletes are assigned **only** in extreme circumstances when the student has not completed a *limited* portion of the required course work. An instructor may only assign an incomplete if the student has completed at least 60% of the course work and has maintained a 'B' average in the completed course work. This could occur when extenuating circumstances prevent a student from taking a final exam. Grades of incomplete are assigned at the discretion of the instructor; instructors have the right to deny requests for incompletes, and/or require work for the incomplete to be submitted prior to the maximum 12-month extension referenced if FGCU's policy.

IMPORTANT NOTES:

Academic Honesty:

All student work (i.e., assignments, quizzes and exams) submitted must be the students' own original work for this course. Submitting work obtained from other students (past or present) or from publisher, author support materials or any other sources is prohibited and allowing another student to submit your work as their own is prohibited. Failure to comply can result in a grade of zero for the student submission and/or course failure. Please carefully read the University statement on Academic Dishonesty (below) as all of its provisions apply.

Expectations of Respect:

Students are expected to be respectful and professional to their classmates, teaching assistants and professors in all communication.

IMPORTANT NOTE:

All student work (i.e., assignments, quizzes, and exams) submitted must be the student's own original work for this course.
Submitting work obtained from other students (past or present) or from the publisher, author support materials, or any other

sources is prohibited, and allowing another student to submit your work as their own is prohibited. Failure to comply can result in a grade of zero for the student submission and/or course failure. Please carefully read the University statement on Academic Dishonesty (below) as all of its provisions apply.

Tentative Schedule (Subject to Change with Notice)
This Course Runs from Jan 07 to Apr 27, 2026

| Date | Agenda | Assignments Due by 11.59pm |
|---------------|-----------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------|
| Jan 08 | Introduction to Managerial Accounting | Syllabus Quiz Due by Jan 14 |
| Jan 15 | Read: Chapter 1 and Chapter 2 Watch: Chapter 1 and Chapter 2 Videos | |
| Jan 22 | Chapter 1, In-class: Ch1: E 1-1, 1-2, 1-3, 1-4, 1-5 Chapter 2, In-class: Ch2: E2-10, 2-13, 2-17 | |
| Jan 29 | Read: Chapter 3 and Chapter 4 Watch: Chapter 3 and Chapter 4 Videos | Ch1 & Ch 2: HW, Quiz (Jan 29) |
| Feb 05 | Chapter 3, In-class: Ch3: E3-1, 3-2, 3-3, 3-4 Chapter 4, In-class: Ch4: E 4-11, 4-12, 4-15 | Case 1 Due (Feb 05) |
| Feb 12 | Read: Chapter 5 Watch: Chapter 5 Videos | Ch 3 & Ch 4: HW, Quiz (Feb 12) |
| Feb 19 | Chapter 5, In-class: Ch5: E5-3, 5-5, 5-7, 5-11 | Case 2 Due (Feb 19) |
| Feb 26 | Exam 1 (Chapters 1-5) – ONLINE Read: Chapter 6 and Chapter 7 Watch: Chapter 6 and Chapter 7 Videos | Ch 5: HW, Quiz (Feb 26) |
| Mar 05 | NO CLASS – SPRING BREAK | |
| Mar 12 | Chapter 6, In-class: Ch6: E6-3, 6-7, 6-9, 6-10, 6-13, 6-14 Chapter 7, In-class: Ch7: E7-2, 7-3, 7-8, 7-13 | |
| Mar 19 | Read: Chapter 8 Watch: Chapter 8 | Ch 6 & Ch 7: HW, Quiz (Mar 19) Case 3 Due (Mar 19) |
| Mar 26 | Chapter 8, In-class: Ch8: E8-1, 8-2, 8-3, 8-4, 8-5 | |
| Apr 02 | Read: Chapter 9 Watch: Chapter 9 Videos | Ch 8: HW, Quiz (Apr 02) |
| Apr 09 | Chapter 9, In-class: Ch9: E9-1, 9-2, 9-8, 9-10, 9-11 | |
| Apr 16 | Integration Exercises | Ch 9: HW, Quiz (Apr 16) Case 4 Due (Apr 16) |
| Apr 23 | Exam Review | |
| Apr 30 | Exam 2 (Chapters 6-9) - ONLINE | |

Assessment of Learning Objectives: At the end of this course, students should be able to

| Learning Goal | Learning outcome | Performance Measure | How Assessed |
|--------------------------------------------------------------------|-----------------------------------------------------------------------------|----------------------------------------|---------------------------------------------------------------|
| Demonstrate effective communication skills.-MBA | Demonstrate effective written communication skills. | Write a business report/case analysis. | Cases |
| Solve business problems using critical thinking skills.-MBA | Demonstrate critical thinking skills | Problem questions | Weekly Homework and Exams |
| Able to apply business and management knowledge into practice.-MBA | Demonstrate ability to apply business and management knowledge | Problem questions | Weekly Homework, Exams, Cases |
| Assess the different components of a cost object.-CS | Partition the fixed and variable components of a cost object | Problem questions | Weekly Homework and Exams |
| Determine the effect of sales on profitability.-CS | Compute break-even point in sales | Problem questions | Weekly Homework and Exams |
| Differentiate between product and non-product costs.-CS | Determine with costs are included as product costs under absorption costing | Problem questions | Weekly Homework and Exams |
| Design approach for the application of overhead costs-CS | Select appropriate cost driver for the application of overhead | Problem questions | Weekly Homework and Exams |
| Collaborate and communicate Effectively in groups | Collaborate and communicate Effectively in groups | Survey questions | Comprehensive Assessment of Team Member Effectiveness (CATME) |

When assessing the LOs above, if 90% of the students answer 80% of the question(s) correctly the assessment exceeds expectations; if 80% of the students answer 80% of the question(s) correctly the assessment meets expectations; if 70% of the students answer 80% of the question(s) correctly the assessment is below expectations; and If less than 70% of the students answer 80% of the question(s) correctly, the assessment fails.

The instructional materials used in this module are purposefully selected to align with the course and module/unit-level learning objectives/competencies and to integrate effectively with the tools, assessments, and learning activities selected for the course. Student achievement of the stated learning objectives is dependent upon the successful completion of all required course materials.

LCOB Vision, Mission, and Guiding Principles

Vision: The Lutgert College of Business will be known for excellence in applied business education.

Mission: The Lutgert College of Business educates and engages students and businesses in a collaborative community. We offer high quality educational programs that prepare our students to thrive in their professional careers.

We accomplish our mission through:

- Delivering student-focused undergraduate business program with select graduate programs.
- Teaching by qualified faculty who share their diverse experience with students and the community.
- Preparing students for careers through a relevant education that includes opportunities for active learning, internships, and community service.
- Building and strengthening southwest Florida business and community partnerships through internship opportunities, professional development, mentorship, and career recruitment programs.

- Fulfilling social responsibility through entrepreneurship, mentorship, internship, service learning, and active learning programs to benefit the region and its communities.
- Fostering personal and professional growth in an ethical and diverse environment.
- Valuing the creation and distribution of applied, pedagogical, and basic scholarship.

University Statements

<https://www.fgcu.edu/about/leadership/officeoftheprovost/core-syllabus-policy-statements>

AI Usage Policy:

Unless explicitly permitted by the instructor, students enrolled in this course must complete all assignments and exams without assistance, including but not limited to Artificial Intelligence (AI) tools or language models. Using AI-generated content in assignments and exam responses violates academic integrity standards and may result in disciplinary action, as per FGCU policies. The instructor reserves the right to require students to validate assignment and exam submissions through an oral exam or additional assessment. This verification process ensures that the submitted work truly reflects each student's understanding and analytical skills. Students who are unsure about the allowed resources during assignments and exams should consult the instructor before the assessment period. Following these guidelines maintains the academic rigor essential for education and preserves the integrity of credential evaluation



December 12, 2025

JUSTIN WILLIS ECKER
6608 S. WEST SHORE BLVD.
UNIT 3117
TAMPA, FL 33616

RE: Application Number: 850521, Profession: 0101

Dear Justin Willis Ecker:

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

DATE AND TIME: February 3, 2026, at 1:00 p.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.

ACCOUNTING 5355.W01
INFORMATION SYSTEMS IN ACCOUNTING
Spring 02 - 2025

| | | | |
|--------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------|------------------------------------------------------------------|
| INSTRUCTOR | Rabih Zeidan, Ph.D., FHFMA, CPA | CLASS HOURS Sections W01 CRNs: 25051/11766 | Fully Online Course Zoom Sessions: Time and Day TBD |
| ZOOM Meeting Link | <u>Instructor's Zoom Personal Meeting Room</u> | | |
| CANVAS | <u>https://iol.tamucc.edu/</u> or <u>https://distance-education.tamucc.edu/</u> | ONLINE OFFICE HOURS | Time and Day TBD, Also, through Canvas, Zoom & by appointment |
| E-MAIL | <u>Rabih.Zeidan@tamucc.edu</u> | OFFICE & PHONE | OCNR-318, 361-825-5690 |

RECOMMENDED COURSE MATERIALS:

No textbook required. Links to Journal Articles will be provided through Canvas and recommended textbook(s) may be used by students. This is a live-virtual/online class. Attendance is recommended and class Zoom sessions will be recorded.

COURSE DESCRIPTION:

A study of current topics in accounting information systems. Topics include the role of accounting information systems and their applications in a variety of computer environments including the Internet, service and other organizations, and centralized and decentralized environments.

LEARNING OBJECTIVES:

By the end of this course, the student will be able to:

- identify and describe basic computerized information systems concepts
- read and design systems documentation to identify procedures and assess controls (G3:O2- *MAcc Learning Goals and Objectives, available on Canvas*)
- identify main procedures of payroll and manufacturing cycles including controls, data stores, and reports generated by payroll cycle and its role in decision making (G2:O1)
- demonstrate the ability to present the accounting payroll cycle and its procedures, reports and technologies with professional and technical presentation skills (G1:O2)
- develop working knowledge of coding hierarchy of parts, processes, and different types of inventory items within the conversion cycle (G3:O2)
- list and explain the objectives, approaches, and risks in adopting and implementing Enterprise Resource Planning computerized accounting systems (G2:O1)
- identify and describe the general and application controls found in computerized accounting systems and the methods used to assess and control risks (G2:O1)

REQUISITE BACKGROUND:

Accounting foundation courses or their equivalent (including Accounting Information Systems – ACCT 4355); you must have successfully completed these courses before taking this course.

RELATIONSHIP TO OTHER COURSEWORK:

This course is intended to prepare you for careers in accountancy as preparers, users and auditors of business and accounting information. As an accounting professional you will play an important role in ensuring that the accounting systems you use, audit, or help implement will deliver relevant and accurate information. This course takes a database approach to accounting information systems.

INSTRUCTIONAL METHODOLOGY:

Online class time consists of live lectures with instructor's explanations, online class discussion of topics and of paper/articles, and computerized software exercises and demonstrations. Projects and exercises will be required and graded.

PROFESSIONAL AND TECHNICAL REPORTS AND PROJECTS

Professional and technical communications skills are exceedingly important to accountants, to consultants and to auditors of accounting information systems (AIS). Such skills include both written and oral communication skills, since Information Systems auditors must be proficient at writing audit reports and dealing with clients in a professional manner.

To obtain experience researching and then communicating in-depth about a technical topic, each student and/or group will complete research/technical report(s) and a corresponding or separate topic presentation in virtual class. The purpose of the reports is to develop students' skills in (1) identifying AIS component modules, (2) AIS technologies; (3) working individually or in a group toward a common goal; and (4) presenting the results of students' efforts in oral and written forms. All project reports must be typed and spell-checked. Poor grammar and spelling, as well as neglecting format guidelines, will result in at least a letter grade deduction on the project.

Any assigned preliminary research will be presented to the class. Presentations should be kept to 8-10 minutes for each individual presentation (if group presentations are assigned then 40-45 minutes). Points may be deducted for presentations that are considerably under or over this time limit (unless approved for over time limit). Presentation grade will be based on clarity of the presentation and information provided (see Rubric). Presenter(s) are encouraged to demo software that may be applicable to their topic. Groups are required to present their presentations using recorded PowerPoint or other computerized video recording package. Presentations will count as lectures, and information from presentations will be included on the final exam. Outline of payroll presentation and any materials used for the presentations and/or regular PPT slides (no video nor audio) should be uploaded to Canvas Discussion Forum after the presentation is presented and recording uploaded. Student(s) need to upload outline or PPT slides separately from the recorded video/audio PPT presentation(s). Detailed instructions will be provided in the presentation course unit and/or presentation instructions and on Discussion Forum. PPT slides and supporting materials will be available on Canvas to all students to use on final exam.

PERFORMANCE EVALUATION AND GRADING:

Student performance evaluation will be based on exam(s), exercises, presentations, and technical research summaries as follows (Rounded %s):

| | <u>Points</u> | <u>Percent</u> |
|---------------------------------------------|-------------------|----------------|
| Final Exam | 200 Points | 33% |
| Exercises | 250 | 42% |
| Research Reports/Presentations (individual) | 150 | 25% |
| Total | 600 Points | 100% |

The course letter grade will be determined based on points earned of total points possible, as follows (rounded):

| <u>Letter Grade</u> | <u>Percentages</u> | <u>Points</u> |
|---------------------|--------------------|---------------|
| A | 90% - 100% | 535-600 |
| B | 80% - 89% | 475-534 |
| C | 70% - 79% | 415-474 |
| D | 60.0% - 69% | 358-414 |
| F | 00.0% - 59.5% | <358 |

Exams, Exercises and Presentations

Although this is an online class, where a student can finish exercises with the instructions provided, it is highly recommended to ask questions as instructions are not a 'follow printed practice set instructions' to get all exercise done; there are discussion points in every exercise where asking questions are required to clarify options and help complete the exercises correctly

You may be tested on **all** assigned readings on articles listed on Canvas or included in class exercises/units whether we discuss them in class or not. If you have a critical reason for needing to reschedule the exam or the presentation discuss it with me **before** the scheduled date. You will receive a **grade of zero** for failure to submit exercises as required or failure to sit for any exam and presentation. **Late exercises, if accepted, may be accepted with penalty points for each weekday or part of weekday being late.** Not fulfilling the requirements of this course does NOT entitle anyone for a grade of "I" (incomplete).

Please note, distant/online courses require the use of online exam-proctoring involving third party (online Honorlock exams), there will be exam-proctoring charges (ranging from \$12.00-\$17.00 per exam) and students are responsible for the costs of proctoring those off-campus exams. Students are also responsible for having webcams on their computers or for providing webcams to be used in test proctoring.

GRADE APPEALS:

As stated in University Rule 13.02.99.C0.03, Student Grade Appeals, a student who believes that her or his grade reflects academic evaluation, which is arbitrary, prejudiced, or inappropriate in view of the standards and practices outlined in the class syllabus, may appeal the final grade given for the course. The appeal must focus on specific departures from grading guidelines listed on the syllabus. Dissatisfaction with a grade is not grounds for a successful appeal.

The burden of proof is upon the student to demonstrate the appropriateness of the appeal. A student with a complaint about a grade is encouraged to first discuss the matter with the instructor. For complete details, including the responsibilities of the parties involved in the process and the number of days allowed for completing the steps in the process, see University Rule 13.02.99.C0.03, Student Grade Appeals, and COB-Student Grade Appeals Policy 04-STU-03. These documents are accessible through the COB and University Rules Web site at [University Rules, Policies and Forms](#). For guidance and assistance in the grade appeal process, students may contact the Office of Student Affairs.

Please note that in this course grading of all exercises and exams have bonus/extra points given at the discretion of the instructor and based on a pre-set formula. Bonus/extra points should not be used as a basis to file grade appeal (e.g. "I am only 20 points from next higher grade" is an invalid statement as without bonus points the gap may be 70 or 80 of 600 points**). Grade appeal prompts re-grading contested items based only on the points allocated to each item in the corresponding rubrics and new grading will overwrite the first grading. ALSO, the course grade appeal focus is subject to time limitation. A Student is encouraged to question and resolve assignments and exams' grades as soon as grades are posted throughout the semester.

EXTRA CREDIT:

I do **not give any extra credit exercises** for the purpose of improving your grade (unless assigned to all students in the class at my discretion). You already have several opportunities to affect your grade.

INCOMPLETES:

A grade of "I" (incomplete) will be assigned only under extreme, verifiable emergency situations where you are unable to complete a minor portion of the course work because of circumstances beyond your control PROVIDED YOU ARE PASSING THE COURSE. It is your responsibility to work with student services in completing the paperwork and forms required to be granted the "I" grade. Not sitting for Final exam does NOT entitle you for a grade of "I" (incomplete).

ORAL AND WRITTEN COMMUNICATION CONTENT:

AIS involve many judgment areas; the classroom learning is enhanced by active discussion of topics and issues. Students are expected to come to class prepared to ask and answer questions. AIS questions frequently do not have only one correct answer. Therefore, students should be prepared to defend the conclusions they reach. Certain exams may include an essay component. In addition, one or more writing assignments may be assigned.

PREFERRED METHODS OF SCHOLARLY CITATIONS:

If required in any assignment, The APA style is the only accepted method used for citations and referencing during this class. All work should be paraphrased rather than copied directly. Material used from sources other than the text should use the APA style citations and references.

TECHNOLOGY APPLICATIONS:

This course will use MS-Excel, MS-Visio (or any other flowcharting software), Sage 50 Accounting Software (**runs only on PC**) and may also use ACL software. Students will spend significant time learning computerized techniques and advanced accounting software components and functions (manufacturing cycle). **Only PC application software are supported (no Mac support available).**

WEBSITES USED:

Canvas now requires DUO security authentication <https://canvas.tamucc.edu/>

ELECTRONIC DEVICE USAGE:

Computers or tablets are required to complete the course. Laptop computers recommendation (none or very minimal support for Mac computers):

| | |
|------------------|-------------------------------------------------------------------------------------|
| Operating System | Windows |
| Processor | i5 or comparable processor |
| Memory | 16 GB |
| Hard Drive | SSD 256 GB |
| Video Card | Dedicated Video Memory |
| Other Components | Minimum of 1 USB Port; Wireless: 802.11 a/g/n (or ac); Webcam; Headset w/microphone |

ETHICAL PERSPECTIVES:

Accounting often involves gray areas that require judgment to resolve. Throughout the text, and in the accounting software exercise, the importance of forming ethical judgments in these situations is stressed.

GLOBAL PERSPECTIVES:

This course will occasionally discuss the implications of globalization on many business entities and their need to integrate systems and apply technological innovations which allow communicating and doing business with international partners.

DEMOGRAPHIC DIVERSITY PERSPECTIVES:

This course will not specifically address the issue of demographic diversity.

POLITICAL, SOCIAL, LEGAL, REGULATORY, AND ENVIRONMENTAL PERSPECTIVES:

This course will address political, social and environmental issues whenever appropriate and as it applies to both applications and operating systems standards.

ATTENDANCE POLICY:

For this online class, every student is required to attend class with camera on at least once so the professor can complete the student authentication process. For authentication purpose and if there is class time conflict, attendance once via Zoom can be done at any other convenient time. Students are held responsible for class attendance and are advised, if schedule allows, that attendance can help to keep on track, to ask questions, and to better meet class expectations. Continuous engagement can positively affect performance and grades. Your regular attendance is expected and often necessary for class discussion on subject matter, exercises' requirements, and instructions. Out of courtesy to all of us, NO

active cell phones, iPods, iPhones nor earphones/gadgets are allowed in online class and, especially, during exams.

Class Recordings

Synchronous (live) sessions in this course will be recorded for students to refer to throughout the semester. Class recordings are reserved for use only by students in this class for educational purposes. The recordings should not be shared outside of class or outside of Canvas. Failing to follow this restriction is a violation of the TAMU-CC Student Code of Conduct and could lead to disciplinary action.

ACADEMIC HONESTY, INTEGRITY/PLAGIARISM:

University students are expected to conduct themselves in accordance with the highest standards of academic honesty. Academic misconduct for which a student is subject to penalty includes all forms of cheating, such as illicit possession of examinations or examination materials, forgery, or plagiarism. Plagiarism is the presentation of the work of another entity, website, source, or another individual as one's own work. Plagiarism guarantees an F grade in the course. All assignments and exams are expected to be done independently unless otherwise specifically noted in the instructions. Any student, who submits another student's work as her/his works, both/all students involved will receive a grade of "F" in the course and has to sign the TAMUCC Academic Misconduct Incident Form.

NOTE: Student who Google's a concept or answer to any report or analysis for this course AND copies exact or extracted or assembled Google wording (plagiarism) on the required analysis/exercise for this class, will automatically receive a grade of "F" for the course or zero for that exercise depending on the responsibility of the student and the extent of plagiarism.

CODE OF ETHICS:

This course, and all other courses offered by the College of Business (COB), requires all of its students to abide by the COB Student Code of Ethics (available online at www.cob.tamucc.edu) Provisions and stipulations in the code are applicable to all students taking College of Business courses regardless of whether or not they are pursuing a degree awarded by the COB. Any student, who submits another individual or student's work as her/his works, both/all will receive a grade of "F" in the course and has to sign the TAMUCC Academic Misconduct Incident Form. **NOTE:** Student who uses internet resources, such as Google or Wikipedia, to search for a concept or answer to any report or analysis for this course AND copies exact or extracted or assembled internet wording on the required analysis/exercise for this class, will automatically receive a grade of "F" for the course or zero for the whole exercise, depending on the extent of plagiarism. Student is encouraged to ask questions in class, on Canvas Discussion board, or online via Zoom to get answers and feedback.

STATEMENT OF CIVILITY

Texas A&M University-Corpus Christi has a diverse student population that represents the population of the state. Our goal is to provide you with a high-quality educational experience that is free from repression. You are responsible for following the rules of the University, city, state and federal government. We expect that you will behave in a manner that is

dignified, respectful and courteous to all people, regardless of sex, ethnic/racial origin, religious background, sexual orientation or disability. Behaviors that infringe on the rights of another individual will not be tolerated.

STATEMENT OF ACADEMIC CONTINUITY

[For in person classes] In the event of an unforeseen adverse event, such as a major hurricane and classes could not be held on the campus of Texas A&M University–Corpus Christi; this course would continue using Canvas and/or email. In addition, the syllabus and class activities may be modified to allow continuation of the course. Ideally, University facilities (i.e., emails, web sites, and Canvas) will be operational within two days of the closing of the physical campus. However, students need to make certain that the course instructor has a primary and a secondary means of contacting each student.

DISABILITY AND VETERANS STATEMENTS:

The Americans with Disabilities Act (ADA) is a federal anti-discrimination statute that provides comprehensive civil rights protection for persons with disabilities. Among other things, this legislation requires that all students with disabilities be guaranteed a learning environment that provides for reasonable accommodation of their disabilities. If you believe you have a disability requiring an accommodation, please contact the Disability Services Office at (361) 825-5816 or visit the office in CCH 116.

If you are a returning veteran and are experiencing cognitive and/or physical access issues in the classroom or on campus, please contact the Disability Services office for assistance at (361) 825-5816.

CIVIL RIGHTS STATEMENT

Texas A&M University-Corpus Christi is committed to fostering a culture of caring and respect that is free from discrimination, relationship violence and sexual misconduct, and ensuring that all affected students have access to services. For information on reporting Civil Rights complaints, options and support resources (including pregnancy support accommodations) or university policies and procedures, please contact the University Title IX Coordinator, Rosie Ruiz, at Rosie.Ruiz@tamuucc.edu ext. 5826, or visit website [TAMUCC Employee Development and Compliance Services Webpage](#).

Limits to Confidentiality. Essays, journals and other materials submitted for this class are generally considered confidential pursuant to the University's student record policies. However, students should be aware that University employees, including instructors, are not able to maintain confidentiality when it conflicts with their responsibility to report alleged or suspected civil rights discrimination that is observed by or made known to an employee in the course and scope of their employment. As the course instructor, I must report allegations of civil rights discrimination, including sexual assault, relationship violence, stalking, or sexual harassment to the Title IX Coordinator if you share it with me.

These reports will trigger contact with you from the Civil Rights/Title IX Compliance office who will inform you of your options and resources regarding the incident that you have shared. If you would like to talk about these incidents in a confidential setting, you are

encouraged to make an appointment with counselors at the University Counseling Center (<https://counseling.tamucc.edu/>).

DROP DATE:

Student should be aware of the last day to drop the course. Please consult with professor before you decide to drop to be sure it is the best thing to do. Should dropping the course be the best course of action, you must initiate the process to drop the course by contacting the Student Services Center and completing the course drop online form (if and as needed). Just stopping attendance and participation WILL NOT automatically result in your being dropped from the class. *[April 11th is the most recent information available at this time; student is responsible to confirm the drop date]*.

CANVAS:

Please use Canvas 'Discussions' to ask questions as these questions are of interest to other students as well as (especially those that pertain to class projects and topics). Grades, announcements, and other information pertinent to this course will be posted on Canvas. For continuous updates, and if possible, forward Canvas email to your personal email (this option is not available now- best approach is to change Banner Email which feeds automatically into Canvas. You are expected to read the information posted on the Canvas Discussion Board periodically and are responsible for any news or information thereon.

Student tutorials and/or workshops to Learn Canvas are usually provided online and/or within Canvas. Check for support on <https://iol.tamucc.edu/> or call 361-825-2122.

REQUIRED READING LIST:

- Articles required to read and summarize are assigned within each course unit, as applicable.

TENTATIVE SCHEDULE

*Schedule is subject to change. Any modifications will be communicated via Canvas email and/or posted on Canvas.

| Date | Week | Chapter and/or Topics | Recommended Class Preparation |
|--------|------|---------------------------------------------------------------|-------------------------------------------|
| 18-Mar | WK1 | Course Overview and Information Technology | Overview, Syllabus, Discussion Forum, Q&A |
| | | | |
| 20-Mar | | IT, Payroll and Manufacturing Cycles | |
| | | | |
| 25-Mar | WK2 | IT and Manufacturing Cycle -Data Tables &System Documentation | |
| | | | |
| 27-Mar | | IT and Manufacturing Cycle -Data Tables &System Documentation | |
| | | | |
| 1-Apr | WK3 | Manufacturing Cycle - Case and System Application | TABLES of Tables and DFD Due |
| | | | |
| 3-Apr | | Manufacturing Cycle - Case and System Application | ALL Tables and DFD Due |
| | | | |
| 8-Apr | WK4 | Manufacturing Cycle - Processes/Reporting/Decisions | |
| | | | |
| 10-Apr | | ERP Implementation and Business Process Re-engineering | |
| 12-Apr | | | Flowchart Exercise Due |
| 15-Apr | WK5 | Payroll Class Presentations- Zoom | |
| | | | |
| 17-Apr | | Payroll Class Presentations- Zoom | |
| | | | |
| 22-Apr | WK6 | Payroll Class Presentations- Zoom | |
| | | | |
| 24-Apr | | Payroll Class Presentations- Zoom | Sage 50 Manufacturing Exercise Due |
| | | | |
| 29-Apr | WK7 | Payroll Class Presentations- Zoom | |
| | | | |
| 1-May | | Payroll Class Presentations- Zoom | ERP Implementation Articles Summaries Due |
| | | | |
| 5-May | M | FINAL EXAM [online with Honorlock] | |

*Schedule is subject to change. Any modifications will be communicated via Canvas email and/or posted on Canvas.

Alexandra K. Theodossiou
Associate Professor of Finance
Chair, Department of Accounting, Finance, and Business Law

Monday, December 1, 2025

To whom it may concern,

As Chair of the Accounting, Finance, and Business Law Department at Texas A&M University–Corpus Christi, I am writing to certify the following details regarding ACCT 5355, Information Systems in Accounting.

ACCT-5355, Information Systems in Accounting

The Accounting Department at Texas A&M University-Corpus Christi offers an Accounting Information Systems course (ACCT 5355) as part of the Master of Accountancy curriculum, which includes content on Accounting Data Analytics. The Data Analytics content aligns with AACSB Accounting Standards A5, A7, and Technology-Agility. Multi-component experiential and Data Analytics exercises are used to cover automation, analytics, data management, data processing, relational database design, internal control principles, modeling skills, and data structure. These exercises are rigorous and realistic, reflecting tasks performed by analysts in accounting and corporate finance.

Core skills covered in the Data Analytics exercises include data preparation, descriptive analytics, trend analysis, internal controls, data summarization, financial modeling, What-If scenario analysis, data manipulation and analytic querying, data integration, tabular structure transformation (flat files and data dictionaries), data visualization, and the use of technology to support decision-making.

Sincerely,



Alexandra K. Theodossiou
Associate Professor of Finance
Chair, Department of Accounting, Finance, and Business Law
Email: alexandra.theodossiou@tamucc.edu
Phone: (361) 825-2769



December 12, 2025

SARAH LEA GONSER
6651 PINE VIEW TERRACE
BRADENTON, FL 34203

RE: Application Number: 800801, Profession: 0101

Dear Sarah Lea Gonser:

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

DATE AND TIME: February 3, 2026, at 1:00 p.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.

ACCT 321: Introduction to Accounting Systems, Spring 2023

Last Updated 1/4/2023

Course Information

Units.....3
Location.....Reynolds Hall 5205
Section 001M/W/F 8:30 AM – 09:20 AM
Section 002M/W/F 12:30 PM – 01:20 PM
Format.....In-person with no online access

Catalog Description

ACCT 321. Introduction to Accounting Systems. 3 Hr. PR: ACCT 202 with a minimum grade of B- and (CS 101 or BCOR 121) with a minimum grade of C-. Manual and automated accounting procedures emphasizing the accounting cycle, internal controls, and data analysis software certification.

Prerequisites: ACCT 202 (B- or better) and either CS 101 or BCOR 121 (with a C- or better)

Students are expected to enter the class with basic Excel proficiency through completing CS 101 or BCOR 121. A key outcome of the class is that students must end the course with a Microsoft Office Specialist Excel certification. Underprepared students may need additional time to complete the assignments.

Course Learning Outcomes

Upon successful completion of the course, students will be able to

- Describe and apply AIS Knowledge
 - Describe key AIS terms
 - Describe common IT Controls
 - Identify the business cycles
 - Identify the COBIT, ERM, and COSO models
 - Create documentation for an AIS
- Answer questions by analyzing data with technology
 - Write Excel functions to solve problems
 - Create Excel tables, PivotTables, and charts
 - Answer questions by analyzing a large dataset with Excel

- Analyze information with SQL and Tableau
- Earn a Microsoft Office Specialist Excel certification

This class covers the following elements of the CPA exam:

- Part 1: CPA Evolution Core
 - Section 1, Modules 7-9
 - Section 2, Modules 4, 15
 - Section 3, Module 12
- Part 2: CPA Evolution Discipline
 - Section 1: BAR, Module 10
 - Section 2: ISC, Modules 1-5

Program Learning Outcomes

This course primarily supports program learning outcomes 1 and 2:

- 1. Competence in core technical areas**
- 2. Knowledge of the use of accounting information systems**
3. Awareness of the Professional Standards and the US Federal Income Tax Code
4. The ability to identify the effect of regulatory and ethical issues on the global practice of accounting

Faculty Information

Instructor Nathan Garrett, PhD, CPA
Email Nathan.Garrett@mail.wvu.edu
Office Hours M/W/F 3:45-5:15pm & floating hours T/Th
Office Location Reynolds Hall 5108
Office Phone 304.293.7870

Professor Garrett teaches Accounting Information Systems courses. He received his PhD in Information Systems and Technology from Claremont Graduate University, and a Master of Professional Accountancy from California State University Northridge. Dr. Garrett has been teaching since 2011, and started at WVU in Fall 2022. He is a licensed CPA in WV.

The best way to contact me is through email. I respond within 24 hours on Monday-Friday during normal business hours.

Do not email me at the @mix.wvu.edu address. Please only use mail.wvu.edu

Required Materials

We use a variety of resources in this class. While most are free, the below require purchasing.

- Romney, Marshall, Paul Steinbart, Scott Summers, David Wood (2021). Accounting Information Systems, 15th Edition. Pearson.
 - <https://www.pearson.com/en-us/subject-catalog/p/accounting-information-systems/P200000006039/9780137540914>
 - You can pick which version of the book you would like to purchase for this class. The book can be rented for \$10 per month (minimum 4 months), or bought in a print edition for \$75.
 - I do not recommend that you use an older edition. I am ok if you want to share your physical book with another student.
- Personal computer. You must have a personal computer capable of running Microsoft Excel. A Chromebook is not acceptable. If on campus, you can use a lab computer. Computers are also available in the labs for completing homework.

Schedule and Assignments

The below information is superseded by information in Blackboard. It is provided only for pre-semester planning purposes.

Assignments

There are a number of major grading components for this course. Each assignment is worth a number of points (see Blackboard for the final breakdown). Every point for the class is equal; assignments are not weighed. These assignments are preliminary, and may change during the course. Overall, the course usually has around 1,000 points.

- a. Exams. 600 points.
 - a. Four exams (including the final). The lowest exam is dropped.
 - b. Each remaining exam is worth 200 points.
- b. Excel Certification. 100 points.
 - a. Students are required to get their Microsoft Excel certification. This is a credit/no-credit assignment, where you either pass the certification and get the full 100 points, or do not pass and get 0 points.
- c. Homework. 100 points.
 - a. Weekly homework relating to Excel and the textbook chapters.
 - b. The goal of the homework is to keep you on track with the course. As a result, late homework will not be accepted. Some homework will be as part of your group.

- c. The lowest homework will be dropped. All homeworks are 10 points.
- d. Team Projects. 150 points.
 - a. Students will be formed into teams to complete projects throughout the semester. Each team member will be assigned a role to perform, and must adequately complete their assigned tasks to stay as part of their group. Members not performing at adequate levels will be removed from their group, and be required to complete the assigned tasks on their own.
 - i. T0 – Revenue Cycle (10 points)
 - ii. T1 – Competition 1 (20 points)
 - iii. T2 – Competition 2 (40 points)
 - iv. T3 – Competition 3 (80 points)
- e. Participation. 50 points.
 - a. Regular participation in class is expected. This grade (maximum of 50 points) is calculated as $50 * \text{classes_attended} / (\text{total_classes} - 9)$.
 - b. Nine absences are allowed. These are intended to be used for sickness, sport events, etc.. Students needing to miss *more* than nine classes for university-sponsored programs will need to arrange substitute assignments with the professor.
 - c. Watching class on zoom does not compensate for in-class participation.

Assignments Overview

Please refer to Blackboard for the finalized schedule. The below is intended as a pre-semester planning aid, and is superseded by our online course.

| Date | Wk | Reading | Concepts | Deliverables |
|--------|----|---------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|
| Jan 9 | 1 | Chapter 1: What is an AIS? Chapter 18: Ledger | What is an AIS? Financial statements Excel data input Excel arithmetic formulas | HW1: Penguin Statements |
| Jan 16 | 2 | Chapter 18 (cont) Chapter 2: ERP | Ledger, adjusting entries ERP | HW2: ABC Coffee Journal |
| Jan 23 | 3 | Chapter 3: Flowcharts | Create a flowchart | |
| Jan 30 | 4 | Chapter 5: Data Analytics Chapter 6: Transforming Data | ETL, SMART, types of analytics, visualizations Data join, pivot, aggregate, and deduplication, clean-up | Competition 1 |
| Feb 6 | 5 | Chapter 6 cont. | | Presentation 1 Exam 1 |
| Feb 13 | 6 | Chapter 14: Revenue Cycle Chapter 15: Expenditure Cycle | Sales order, shipping, & billing processes | Homework |
| Feb 20 | 7 | Chapter 22: Systems Analysis & Design Chapter 23: AIS Development Strategies | SDLC lifecycle Waterfall, agile, failures Buy/build, RFP, outsourcing | Homework |
| Feb 27 | 8 | Chapter 24: Systems Design, Imp, & Ops | Systems analysis, conceptual design, physical design, implementation, and maintenance | Competition 2 |
| Mar 6 | 9 | Review | | Exam 2 |
| Mar 13 | 10 | Spring break | | |
| Mar 20 | 11 | Chapter 7: Data Analysis & Vis Chapter 4: Relational DBs | Analytic uses/levels, visualization design DBMS, SQL | Competition 2 books due |
| Mar 27 | 12 | Chapter 16: Production Cycle Chapter 10: COBIT, COSO, ERM Chapter 11: Controls for IT | Planning/scheduling, production, and cost accounting processes Control goals, types of risk, segregation of duties Types of risks, attack detection, change control | Presentation 2 Homework |
| Apr 3 | 13 | Chapter 13: Processing Controls Chapter 17: HR / Payroll Cycle | Preventative/detective controls, debug spreadsheets HR, payroll process | Homework |
| Apr 10 | 14 | Chapter 8: Fraud | Conditions for fraud, categories, detection | Competition 3 |

| | | | | |
|--------|----|------------------------------------------------------|----------------------------------------------------------------------------------------|-----------------------------------------------------------|
| Apr 17 | 15 | Chapter 9: Fraud / Hacking Chapter 12: Encryption | Types of hacking/attacks, social engineering Public/private key encryption, bitcoin | Presentation 3 |
| Apr 24 | 16 | MOS Certification Exam | | Exam 3 |
| May 1 | 17 | Final Exam week | | Final Exam (optional, may replace lowest regular exam) |

Key dates:

- January 6 - General Registration
- January 9 - On-Campus First Day of Classes
- January 13 - Last Day to Register, Add w Courses, Make Section Changes, Change Pass/Fail and Audit
- January 16 - Martin Luther King, Jr. Day Recess (University Closed)
- March 3 - Mid-Check Grades Due
- March 11-19 - Spring Recess
- April 7 - Spring Holiday (University Closed)
- April 14 - Last Day to Drop a Class and Last Day to Withdraw from the University
- April 28 - Last Day of Classes
- May 1-5 - Final Exams
- May 12-14 - Commencement

All assignments are due on day noted. **Submitting work past the deadline results in a 0.** Students are required to make all major exam dates and presentation days. Missing an exam results in a 0. Students are responsible for submitting the correct files. **Submitting the wrong file will result in a 0 for the assignment.**

Grading Criteria

The final grade for the class will be given based on the following table. All grades will be rounded to the nearest integer. For example, 89.5 will be rounded to 90, and 89.499999 turn into 89.

| | | | |
|----|--------|---|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|
| A | 94-100 | A | Clearly stands out as excellent performance and, exhibits mastery of learning outcomes. |
| A- | 90-93 | | |
| B+ | 87-89 | | |
| B | 84-86 | B | Grasps subject matter at a level considered to be good to very good, and exhibits partial mastery of learning outcomes. |
| B- | 80-83 | | |
| C+ | 77-79 | | |
| C | 74-76 | C | Demonstrates a satisfactory comprehension of the subject matter, and exhibits sufficient understanding and skills to progress in continued sequential learning. |
| C- | 70-73 | | |

| | | |
|----|-------|---------------------------------------------------------------------------------------------------------------------------------|
| D+ | 67-69 | |
| D | 60-66 | D Quality and quantity of work is below average, exhibits only minimal understanding and skills are not sufficient to continue. |
| F | 0-59 | F Quality and quantity of work is below average and not sufficient to progress. |

Midterm grades will be [Points earned so far] / [Potential points earned so far]. This will include the first test, as well as any graded homework items. No drop rules (homework or exam) will be applied when calculating this grade.

Technical Support

If you experience any issues using eCampus or need technical assistance, contact WVU IT at 304-293-4444 or ITHelp@mail.wvu.edu. Lack of Internet access or access to required technologies and software are not acceptable excuses for late or incomplete assignments.

ACADEMIC POLICIES AND SYLLABUS STATEMENTS

Academic policies presented here are those that are at the institutional level and exist in the WVU Catalog. Syllabus statements are Faculty Senate approved and provide guidance to students in negotiating other aspects of course experience. You are responsible for reviewing and understanding these policies which can be found at the link below:

[Academic Policies Link](#)



dbpr

Ron DeSantis, Governor
Melanie S. Griffin, Secretary

January 16, 2026

ROXANA PEREZ
4939 SW 139 CT
MIAMI, FL 33175

RE: Application Number: 603605, Profession: 0101

Dear Roxana Perez:

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

DATE AND TIME: February 3, 2026, at 1:00 p.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.

SYLLABUS
Fall 2025 (2257)

COURSE: ACG 3103 – 4 (4082) Intermediate Financial Accounting I Lecture (3 Credits)

Day/Time: Tuesdays (From 6:00 PM to 8:30 PM)

Period: August 25, 2025 – December 12, 2025

Modality: MDC Live (Online Synchronous Learning)

Room: Virtual (Zoom Virtual Classroom)

INSTRUCTOR:

Cesar de Castro, EdD, CPA, MBA, MPAcc

Office Telephone: 305-237-0747

Cellular: 305-510-8691

Office: R414 (Kendall Campus – Bldg. 15)

E-Mail Address: cdecastr@mdc.edu

COURSE DESCRIPTION:

Intermediate Accounting 1 is the study of financial reporting and financial statements. Theory and methodology underlying financial reporting, including the FASB's conceptual framework, the accounting process, financial statements, accounting changes, present value applications, and current assets. Topics of coverage include the demand for and supply of financial accounting information, the conceptual framework of financial reporting, a review of company accounting system, and all financial statements, the time value of money, cash and receivables, inventories, current liabilities, property, plant and equipment, asset depreciation, intangible assets, investments, and long-term receivables. Prerequisite: ACG 2071, MAC 2233, QMB 2100 (3hr. Lecture)

LEARNING OUTCOMES:

1. Communicate effectively using listening, speaking, reading, and writing skills.
2. Use quantitative analytical skills to evaluate and process numerical data.
3. Solve problems using critical and creative thinking and scientific reasoning.
4. Formulate strategies to locate, evaluate, and apply information.
5. Demonstrate knowledge of diverse cultures, including global and historical perspectives.
6. Create strategies that may be useful to fulfill personal, civic, and social responsibilities.
7. Demonstrate knowledge of ethical thinking and its application to issues in society.
8. Use computer and emerging technologies effectively.
9. Demonstrate an appreciation for aesthetics and creative activities.
10. Describe how natural systems function and recognize the impact of humans on the environment.

COURSE COMPETENCIES:

Competency 1:

The Student will demonstrate knowledge of accounting and its theoretical foundation by:

- a. Describing the various professional associations concerned with the development and application of accounting principles.
- b. Identifying accounting standards issued by the Financial Accounting Standards Board.
- c. Listing the traditional assumptions of the accounting model.

- d. Defining the conceptual framework components of the Financial Accounting Standards Board.
- e. Describing the provision of additional disclosure to the Balance Sheet including a summary of significant accounting policies.

Competency 2:

The student will show a **comprehension** of accounting techniques by:

- a. Explaining the recording of the acquisition of non-current assets by various means such as lump-sum purchase price, deferred payment contracts, capital leases, exchange of non-monetary assets, issuance of securities, and by donation.
- b. Converting U.S. dollars to foreign currency in inventory transactions.
- c. Distinguishing the items to be included in the determination of inventory cost.
- d. Summarizing the difference between accrual and cash-basis accounting.
- e. Paraphrasing the steps in reporting changes in retained earnings.
- f. Giving examples of compensating balances and of petty cash funds.
- g. Distinguishing between accounts receivable and notes receivable as to methods of valuation and reporting.

Competency 3:

The student will demonstrate knowledge of **Cash and Temporary Investments** by:

- a. Listing the assets that compose this category
- b. Describing the usefulness of each of these assets.
- c. Reproducing this portion of the Balance Sheet.
- d. Stating the criteria for reporting securities as temporary investments.
- e. Describing the time-value-of-money concept.
- f. Defining future value and present value techniques.
- g. Providing an illustration of the reporting of cash and temporary investments on the Balance Sheet and on the Statement of Cash Flows.
- h. Outlining the use of notes receivable as a source of cash.
- i. Naming the procedures to value temporary investments subsequent to acquisition.

Competency 4:

The student will **apply** knowledge of **Financial Statement** by:

- a. Preparing several different forms of the Balance Sheet.
- b. Producing a Statement of Cash Flows using the direct method.
- c. Creating a Statement of Cash Flows using the indirect method.
- d. Demonstrating the reporting of cash flow from investing activities and from financing activities.

Competency 5:

The student will **apply** knowledge about of **non-current assets** by:

- a. Computing the depreciation for non-current assets using three different methods.
- b. Showing the different ways of estimating goodwill.
- c. Solving problems involving the amortization of intangible assets and the depletion of natural resources.
- d. Using the cost method and the equity method for long-term investments in equity securities.
- e. Relating the various ways of retiring a non-current asset.

Competency 6:

The student will perform an analysis of Asset accounts by:

- a. Distinguishing between current and non-current assets.
- b. Identifying the different methods of inventory valuation, including their income tax consequences.
- c. Differentiating the methods for writing off a bad debt.
- d. Illustrating the different methods of estimating the value of inventory for mid-year reporting.
- e. Discussing the nature of inventories of raw materials, good in process, and finished goods.

Competency 7:

The student will demonstrate ability to synthesize the accounting process by:

- a. Generating the bank reconciliation.
- b. Organizing the income statement accounts into a multi-step income Statement.
- c. Compiling a balance sheet and telling about its usefulness.
- d. Creating a Statement of Cash Flows.
- e. Explaining how computers are used to increase speed and accuracy in accounting.

Relating an illustration of the importance of recognizing, measuring, and reporting income.

BOOK INFORMATION:

- **Spiceland, 11th edition, Intermediate Accounting 18 month Connect Access w/ebook**
- **9781265954291**
 - Students must be enrolled in Shark Pack via the MDC Tuition Account.
 - Codeless access via Shark Pack. Students will launch assignments directly from the Modules without needing an access code.
 - Please contact McGraw Hill for any tech. support 1-800-331-5094.

GRADING:

Exams:

| | |
|--------------------------------------------|------------|
| Exam 1 – (Chapters 1-5) | 10% |
| Exam 2 – (Chapters 6-10) | 10% |
| Final Exam - (All chapters 1-11) | 15% |
| Connect HW | 30% |
| Problem-Based Learning (PBL) Group Project | 10% |
| 1 Case Study Brief | 5% |
| Quizzes | 10% |
| Attendance | <u>10%</u> |
| Total | 100% |

GRADING SCALE:

| | |
|---|----------|
| A | 90-100 |
| B | 80-89 |
| C | 70-79 |
| D | 60-69 |
| F | BELOW 60 |

EXAMS (20% of grade): There will be 2 exams during the semester. All exams will be taken remotely via Canvas Respondus Browser unless otherwise specified by the instructor.

FINAL EXAM (15% of grade): The final exam cannot be dropped and is comprehensive covering all the chapters in the course. All exams will be taken remotely via Canvas Respondus Browser unless otherwise specified by the instructor.

Cell phones or any other electronic devices (tablets, Google glasses, Apple watches, etc.) are not allowed when taking exams or reviewing exams. They cannot be used as a calculator. Additionally, hats, water bottles and sunglasses must also be put away. Cell phones will be placed in the book bags or on the floor underneath the seats. Students are not allowed to leave the classroom once an exam has begun. Please take care of your restroom needs before entering the classroom on exam days. A number 2 pencil and simple calculator is needed for all exams.

Test Make-up: There will be no test make up for missed test without proper planning. The student must provide a week notice if a test is in conflict with the student's schedule. "No last minute request for make-up test."

Connect HW and Tests/Quizzes (30% of grade): There is a required homework assignment in every chapter covered in this course. All assignments will be completed, submitted, and graded in Connect and Canvas.

Quizzes via Respondus (10% of grade): There are required quizzes throughout the course. All quizzes will be completed via Respondus lockdown browser, submitted, and graded in Canvas.

Registration to Connect Requirement:

Students must register online to the book publisher's connect lecture link & lab class link before the end of the first week of class. The student that does not register to the book publisher's link will fall under the category of a no-show student. **The student will be part of the drop process from the course by the purge deadline.**

Submission Deadlines:

The student must submit all the assignments in this course by the due date indicated in each individual assignment to obtain the points for the assignment. Assignments submitted after the due date will not be valid for points.

The complete assignment list is below. Due dates are highly suggested as the night before a related exam. Two deadlines will take place in this course: one at mid-term and one near the end of the term. No exceptions will be made. Refer to Course Schedule document. Instructor reserves the option to change this due date policy with advance notice.

- Chapter 1: HW 1 - Connect
- Chapter 2: HW 2 - Connect
- Chapter 3: HW 3 - Connect
- Chapter 4: HW 4 - Connect
- Chapter 5: HW 5 – Connect
- Chapter 6: HW 6 – Connect
- Chapter 7: HW 7 – Connect

- Chapter 8: HW 8 – Connect
- Chapter 9: HW 9 – Connect
- Chapter 10: HW 10 – Connect
- Chapter 11: HW 11 - Connect

(11/23)

Problem-Based Learning (PBL) Group Project (10% of grade): Problem-Based Learning (PBL) group projects will be assigned in this course. It will have four to five members in the group. The group will work on the application of accounting concepts to real world situation. Each group member is required to present a section of the overall presentation in order to get full credit for this project.

You will submit your analysis and action plan in the form of: (a) a 10-15-page paper submitted to the instructor; and (b) a 15- minute classroom presentation. The aims of this project are to help you:

- Learn about a significant impact of the proper application of accounting concepts to real life business situation
- Practice strategic thinking about long-term trends
- Learn (or practice) basic research skills for academic and popular sources
- Apply various leadership theories and approaches to solving a real-life problem
- Present your findings in a coherent and compelling manner
- Format your paper consistent with APA guidelines.
- Use at least three scholarly sources in your paper.
- Your paper should be no more than 10-15 pages included title and reference pages.
- Upload your paper on Canvas

PowerPoint Presentation Prepare a 15-20 minutes presentation, accompanied by 15-20 Microsoft PowerPoint slides based on the Written Case Analysis paper.

- Format your presentation consistent with APA guidelines.
- Upload your PowerPoint on Canvas

- Paper
- PP
- Presentation.

on various companies
- FedEx
- UPS
- Apple.
-

APA guidelines
MDC website

Analyze why they
are running into

- Assign 1 team member to make the slides.
- no 2nd.

Paper Grading Rubric

| PAPER FEEDBACK | | | |
|------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|-------------------|-----------------------------|
| Content / Development <i>80 Points</i> | Points Earned <i>XX/80</i> | | |
| | Possible Points | Your Score | Additional Comments: |
| All key elements of the assignment are covered. P Paper is required length. P Paper used relevant sources. | 2 | | |
| The content is accurate | 30 | | |
| The tone is appropriate for the intended audience. | 10 | | |
| Major points are stated clearly; are supported by specific details, examples, or analysis; and are organized logically. | 16 | | |
| Sources are used to lend authority and credibility to the research. | 10 | | |
| The introduction provides sufficient background on the topic and includes a challenging thesis. | 5 | | |
| The conclusion is logical, flows from the body of the paper, reviews the major points, and does not add any new information. | 5 | | |
| | 80 | | |
| Mechanics <i>20 Points</i> | Points Earned <i>XX/20</i> | | |
| | | | |
| Sentences/Paragraphs are complete, clear, and concise. | 4 | | |
| The paper, including the title page and reference page, is formatted according to APA guidelines. | 4 | | |
| Citations of original works within the body of the paper follow APA guidelines. | 4 | | |
| Rules of grammar, usage, and punctuation are followed. | 4 | | |
| Spelling is correct. | 4 | | |
| | 20 | | |
| Total 100 Points | | | Points Earned |
| Overall Comments: | | | |

POWERPOINT PRESENTATION RUBRIC

Student/Group Name(s): _____
Course Name: _____ Course Number: _____
Date: _____
Assignment Name: _____

Content 60%

| | |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|
| <ul style="list-style-type: none">• Presentation content clearly follows the written paper upon which it is based)• Presentation addresses assignment specifications• Content presented is comprehensive, accurate, and believable• Topic is researched adequately | |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|

Organization/Structure 15%

| | |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|
| <ul style="list-style-type: none">• Presentation is well-organized, clear, and effectively structured• The group presentation is integrated rather than being a disjointed series of individual presentations• There is an introduction to gain the audience's attention and explain the purpose of the presentation | |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|

Style/Presentation/Appearance 10%

| | |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|
| <ul style="list-style-type: none">• Non-verbal cues/gestures are appropriate to presentation and flow of ideas• Content knowledge/confidence are evident• Time was used well/not rushed | |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|

Use of Visual Aids 10%

| | |
|--------------------------------------------------------------------------------------------------------------------------|--|
| <ul style="list-style-type: none">• Appropriate visual aids are used• Slides are easy to see/read | |
|--------------------------------------------------------------------------------------------------------------------------|--|

Audience Participation 5%

| | |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|
| <ul style="list-style-type: none">• The presenter(s) involved the audience and solicited feedback• Questions from the audience are effectively addressed and answered correctly | |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|

(9/22.)

One Case Study Brief (5% of grade): There is one case study that will be covered in class. In order to have a very substantive discussion each student is required to submit a brief of the case study prior to the actual class discussion. The summary must have a background, comprehensive synthesis, and conclusion of the case. The summary is a 2-3 page paper submitted to the

instructor prior to the start of the class. The case brief must be in an APA format.

Paper Grading Rubric

| PAPER FEEDBACK | | | |
|------------------------------------------------------------------------------------------------------------------------------|------------------------|------------|----------------------|
| <i>Content / Development 80 Points</i> | Points Earned XX/80 | | |
| | Possible Points | Your Score | Additional Comments: |
| All key elements of the assignment are covered. Paper is required length. Paper used relevant sources. | 2 2 | | |
| The content is accurate | 30 | | |
| The tone is appropriate for the intended audience. | 10 | | |
| Major points are stated clearly; are supported by specific details, examples, or analysis; and are organized logically. | 16 | | |
| Sources are used to lend authority and credibility to the research. | 10 | | |
| The introduction provides sufficient background on the topic and includes a challenging thesis. | 5 | | |
| The conclusion is logical, flows from the body of the paper, reviews the major points, and does not add any new information. | 5 | | |
| | 80 | | |
| <i>Mechanics 20 Points</i> | Points Earned XX/20 | | |
| Sentences/Paragraphs are complete, clear, and concise. | 4 | | |
| The paper, including the title page and reference page, is formatted according to APA guidelines. | 4 | | |
| Citations of original works within the body of the paper follow APA guidelines. | 4 | | |
| Rules of grammar, usage, and punctuation are followed. | 4 | | |
| Spelling is correct. | 4 | | |
| | 20 | | |
| <i>Total 100 Points</i> | | | Points Earned |
| <i>Overall Comments:</i> | | | |

ATTENDANCE (10% of grade): Attendance is part of your grade and will be taken at every face to face or virtual class meeting. Students are strongly encouraged to attend all Canvas virtual class sessions to be successful. Please be on time, keep up with the class and don't fall behind. Tardiness will be noted by the instructor. Excessive tardiness will affect the attendance grade unless prior approval is obtained from instructor. **Late:** After 15 minutes of the class start: **Absent:** After 30 minutes of the class start; **Present:** In-class/Virtual class 75% of the time.

Attendance Grading:

Total Points: 100

- **Late Deduction:** 5 of total points after 15 minutes
- **Percentage of Time Spent in Class:**
 - From 75% to 100% is equivalent to 100 of total points
 - From 50% to 74% is equivalent to 50 of total points
 - From 1% to 49% is equivalent to 25 of total points

RECORDING CLASS ACTIVITIES:

Class lectures may be recorded and made available to students enrolled in the same class. Students who do not wish to be recorded, please contact the class instructor in the first week of class to discuss alternative arrangements.

Student recordings of classroom lectures or other presentations must be for the student's own use and not for financial gain. Any other uses must be agreed to by the College and the class instructor.

STUDENTS RESPONSIBILITIES AND CONDUCT:

Academic Dishonesty (as defined by the College) includes, but is not limited to cheating on examinations, receiving help from other students (unless permitted by the instructor), plagiarizing; submitting work from another course (unless permitted by the instructor); and assisting anyone doing these things. Academic dishonesty is considered to be a serious offense and may result in failing an assignment, receiving an "F" in the course, or dismissal from the College. See the *Students' rights and Responsibilities Handbook* for further information.

Students should make a special effort to arrive in class ON TIME. It is disruptive and discourteous to the instructor and to other students. If tardiness is unavoidable, please come into the class and sit quietly without bothering other students.

Cell phones, pagers, or beepers should be off when entering the classroom. Please inform those who call you that when you are in class you are unable to receive calls.

The College does not permit children in classrooms or labs, and children are not covered by the College's liability insurance.

A COURSE SCHEDULE

Course Content

Tentative Schedule

ACG 3103 Intermediate Accounting I (Lecture): Chapters 1–11

| Date | Class Activities |
|-----------------------------|------------------------|
| Week 1 (Aug. 25 to Aug. 31) | Review Course Syllabus |

| | |
|-------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| | <p>Chapter 1 (Lecture)</p> <p>Canvas (Content, Assignment, and Quizzes)</p> <p>Connect Access</p> <p>Connect Homework (Chapter 1) due date: 10/05/25 at 11:59 PM</p> |
| <p>Week 2 (Sep. 12 to Sep. 7)</p> | <p>Chapter 2 (Lecture)</p> <p>Review H.W. student</p> <p>Complete PP exercise in class</p> <p>Connect Homework (Chapter 2) due date: 10/05/25 at 11:59 PM</p> |
| <p>Week 3 (Sep. 8 to Sep. 14)</p> | <p>Chapter 3 (Lecture)</p> <p>Review H.W. student</p> <p>Complete PP exercise in class</p> <p>Connect Homework (Chapter 3) due date: 10/05/25 at 11:59 PM</p> |
| <p>Week 4 (Sep. 15 to Sep. 21)</p> | <p>Chapter 4 (Lecture)</p> <p>Review H.W. student</p> <p>Complete PP exercise in class</p> <p>Connect Homework (Chapter 4) due date: 10/05/25 at 11:59 PM</p> |
| <p>Week 5 (Sep. 22 to Sep. 28)</p> | <p>Chapter 5 (Lecture)</p> <p>Review H.W. student</p> <p>Case Study 1</p> <ul style="list-style-type: none"> - Paper Submission – Due by Sep. 22nd, Monday by 11:59 PM - Class Discussion (Graded) (Tuesday, Sep. 23rd) |

Week 6 (Sep. 29 to Oct. 5)

Complete PP exercise in class

Connect Homework (Chapter 5) due date: 10/05/25 at 11:59 PM

Week 7 (Oct. 6 to Oct. 12)

Break-out Exercises

Review of Chapters 1 to 5

Chapter 6 (Lecture)

Graded Quiz 1 (Tuesday, October 8th) - Graded (Respondus)

Connect Homework (Chapters 6 and 7) due date: 11/09/25 at 11:59 PM

Week 8 (Oct. 13 to Oct. 19)

Exam 1 (Tuesday, Oct. 14th) Chapters 1-5 via Respondus

Week 9 (Oct. 20 to Oct. 26)

Chapter 8 (Lecture)

Review H.W. student

Complete PP exercise in class

Connect Homework (Chapter 8) due date: 11/09/25 at 11:59 PM

Week 10 (Oct. 27 to Nov. 2)

Chapter 9 (Lecture)

Review H.W. student

Complete PP exercise in class

| | |
|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| | <p>Connect Homework (Chapter 9) due date: 11/09/25 at 11:59 PM</p> |
| Week 11 (Nov. 3 to Nov. 9) | <p>Chapter 10 (Lecture)</p> <p>Review of Chapter 6 to 10 (Break-out Exercises)</p> <p>Connect Homework (Chapters 6 to 10) due date: 11/09/25 at 11:59 PM</p> |
| Week 12 (Nov. 10 to Nov. 16) | <p>Review of Chapter 6 to 10 (Break-out Exercises)</p> <p>Graded Quiz 2 – Chapters 6 - 10 (Tuesday, Nov. 11th) – via Respondus</p> |
| Week 13 (Nov. 17 to Nov. 23) | <p>Chapter 11 (Lecture)</p> <p>Exam 2 (Tuesday, Nov. 18th) Chapters 6-10 – via Respondus</p> <p>Team Submission: PBL Project Paper and PowerPoint Presentations (Sunday, Nov. 23rd)</p> <p>PBL Peer Evaluation Form Submission: Each Member due by Nov. 23rd, Sunday via email (cdecastr@mdc.edu)</p> |
| Week 14 (Nov. 24 to Nov. 30) | <p>Problem-Based Learning (PBL) Group Project Presentation: Tuesday, Nov. 25th – Graded</p> <p>Connect Homework (Chapter 11) due date: 11/30/25 at 11:59 PM</p> |
| Week 15 (Dec. 1 to Dec. 7) | Final Exam Review (Chapters 1-11) |
| Week 16 (Dec. 8 to Dec. 9) | Final Exam (Tuesday, Dec. 9th) Chapters 1-11 - via Respondus |

Classes begin August 25th.

Holidays: September 1st, (Labor Day) and November 27th & 28th (Thanksgiving Holiday)

Quick video on how to register for McGraw Hill Connect.



FLORIDA INTERNATIONAL UNIVERSITY
COLLEGE OF BUSINESS ADMINISTRATION

ACG 4101 Financial Accounting I, Spring 2011

Mondays 8:00 to 10:40 am, Section U01, GC 285

GENERAL INFORMATION

| | |
|-----------------------------------------------------------------|-------------------------------------------------------------------------|
| Instructor: Alex Sueiro | Phone: 305-567-0150 |
| Office: www.paast.com | Fax: 305-476-1551 |
| Office Hours: by appointment only | E-mail: asueiro@paast.com |

COURSE DESCRIPTION

This course aims at providing the students with comprehensive knowledge of underlying concepts, principles, and standards of financial accounting and reporting system along with ethical, regulatory and business environment considerations. Special emphasis is given on the measurement, analysis and interpretation of income, cash flows, and financial position. *Besides, the course also focuses on potential changes in financial accounting standards due to the current initiatives by the US (SEC, FASB) and international (IASB) standard setting bodies.*

COURSE OBJECTIVES

Objectives of this course are to enhance students' knowledge and understanding of

- (1) Financial accounting, its ethical, professional, regulatory and business environment, and its role in our economy and society.
- (2) The established conceptual framework for financial reporting by business enterprises.
- (3) A financial reporting system and interrelationships among the components of the system.
- (4) Measurement, analysis, interpretation and reporting of accounting income, cash flows, liquidity and current financial positions.
- (5) The use of financial information by various stakeholders in their decision making process.
- (6) The differences in various accounting processes and applications between US GAAP and IFRS.

MAJOR & CURRICULUM OBJECTIVES TARGETED

TEXTBOOK

- (1) Main textbook: **Intermediate Accounting by Spiceland, Sepe, Nelson and Tomassini, 6th Edition, McGraw Hill, 2010** (ISBN-13: 978-0-07-811083-2)
- (2) **Handouts** for certain topics (please refer to assigned readings for each class);
- (3) Students are encouraged to refer to any **other Intermediate accounting textbooks**.

Important websites:

1. www.mhhe.com/spiceland6e
2. <http://sec.gov/>
3. <http://fasb.org/>

TEACHING METHODOLOGY

Include lectures, case studies, quizzes, and interactive class discussions

COURSE PREREQUISITES

Prerequisites

The prerequisites for this course, as stated in the 2010-2011 Academic Catalog. Students who have not met these prerequisites should not be enrolled and are advised to drop the course through the Office of Registration and Records immediately. Students, especially those at the graduate level, who believe they have taken equivalent courses at another university, should have these equivalents approved by the School of Accounting prior to the end of the Drop/Add period. Any students who remain in the course without having met the prerequisites or approved equivalents including successful completion of the entrance exam will not be considered to have met the course prerequisites and will be assigned an "F" grade. Registration for any accounting course in addition to ACG 4101 in any semester requires permission from the School of Accounting.

Attendance

You are responsible for all material covered during class time even when you are late or absent.

For more information about prerequisites, [click here](#).

COMMUNICATING WITH THE INSTRUCTOR

Preferred method is via email.

GRADING

| Course Requirements | Weights |
|------------------------|-------------|
| | |
| Quizzes (Unannounced) | 10% |
| Exam – 1 (February 5) | 25% |
| Exam – 2 (February 26) | 25% |
| Final exam (April 30) | 40% |
| Total | 100% |

| Letter Grade | Range | Letter Grade | Range | Letter Grade | Range |
|--------------|---------|--------------|-------|--------------|-------|
| A | 93-100% | B- | 80-82 | D+ | 67-69 |
| A- | 90-92 | C+ | 77-79 | D | 63-66 |
| B+ | 87-89 | C | 73-76 | D- | 60-62 |
| B | 83-86 | C- | 70-72 | F | <60 |

Midterm and Final Exams are on **Saturday (see course calendar below)**

Exam schedules are subject to change with adequate notice and consultation with the class.

** No make-up will be given for a missed mid-term exam.

*** Students missing the mid-term exam are urged to drop the course because we will have no basis on which to determine your ability to complete the course until after the drop date. We also will not give a grade of incomplete if you miss the mid-term exam and do not take the final.

Calculators

No programmable calculators are allowed for examination purposes. All that you need is a simple calculator that adds, subtracts, multiplies, divides, and performs exponentials.

BEEPERS & CELLULAR TELEPHONES

All beepers and cellular phones must be turned off during class and examination periods. Use of these items will result in the stopping of lectures, discussions or examinations.

INCOMPLETES

Incompletes are given only to those students who have completed the bulk of the requirements for the course. If you have medical, personal, or other problems; you can drop or withdraw from the university by October 16, 2009. After that date, you should contact me immediately if any emergency, medical or otherwise arises. Don't tell me after you have taken the final exam that you had problems during the three previous weeks because this will be too late. The final decision on incompletes rests solely with me.

ASSURANCE OF LEARNING

As a college, we care about the quality of the business education we are providing you. More on the College's commitment to Assurance of Learning can be found at the following link:

http://businessonline.fiu.edu/course_addons/Learning_Commitment.pdf

QUIZZES

There are some quizzes and/or relatively short exam questions from the instructor at the beginning or end class. All quizzes will be on an unannounced basis. Missed quizzes will be given a grade of "0".

DISCUSSION

You are responsible for all material, information and discussion held in class, whether you were present or not. You should check your FIU email for any announcements for the class. Students have reported studying between 10-15 hours per week to successfully pass the class.

ASSIGNMENTS

Assignments will be distributed in the class.

RESEARCH PAPER (BONUS PROJECT)

Beginning this semester, students will be allowed to work on an IFRS project (to be sent via separate e-mail). This paper is not mandatory, but instead will allow students to earn up to 5 additional points toward their final grade.

DISABILITY NOTICE

If you have a disability and need assistance, please contact the [Disability Resource Center](#) (University Park : GC190; 305-348-3532) (North Campus: WUC139, 305-919-5345). Upon contact, the Disability Resource Center will review your request and contact your professors or other personnel to make arrangements for appropriate modification and/or assistance.

RELIGIOUS HOLIDAYS

The University's policy on religious holy days as stated in the University Catalog and Student Handbook will be followed in this class. Any student may request to be excused from class to observe a religious holy day of his or her faith.

RULES, POLICIES, and ACADEMIC MISCONDUCT

Assignments from the text and other resources are listed below for each class session. Students are expected to pace their learning according to the posted course assignments.

It is expected that interactive learning and teaching will enrich the learning experience of all students, and that each student will work in partnership with the professor to create a positive learning experience for all. Student engagement is a necessary condition for an effective learning experience, and includes contributions to debate and discussion (if any), positive interactive learning with others, and an enthusiastic attitude towards inquiry. Everyone is expected to be a positive contributor to the class learning community, and students are expected to share the responsibility of teaching each other.

Statement of Understanding between Professor and Student

Every student must respect the right of all to have an equitable opportunity to learn and honestly demonstrate the quality of their learning. Therefore, all students must adhere to a standard of academic conduct, demonstrating respect for themselves, their fellow students, and the educational mission of the University. As a student in the College of Business taking this class:

- I will not represent someone else's work as my own
- I will not cheat, nor will I aid in another's cheating
- I will be honest in my academic endeavors

- I understand that if I am found responsible for academic misconduct, I will be subject to the academic misconduct procedures and sanctions as outlined in the Student Handbook

Failure to adhere to the guidelines stated above may result in one of the following:

Expulsion: Permanent separation of the student from the University, preventing readmission to the institution. This sanction shall be recorded on the student's transcript.

Suspension: Temporary separation of the student from the University for a specific period of time.

Additionally the following two documents should be used by every student in business classes that require individual or group written assignments:

- Certification of Authorship Assignment Cover Page (Individual)
- Certification of Authorship Assignment Cover Page (Groups)

For details on the policy and procedure go to ACADEMIC MISCONDUCT. (Section 2.44)

NOTE: Intensive Auditing of the course will be conducted to prevent academic misconduct

EXPECTATION OF THIS COURSE

COURSE CALENDAR

C = Case (Textbook)

E = Exercise (Textbook)

P = Problem (Textbook)

| Date | Topic | Reading | Recommended Assignments |
|------------|---------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------|
| January 10 | Environment and Theoretical Structure of Financial Accounting | Chapter 1 Accounting Standard Codification Convergence to IFRS Websites: http://sec.gov/ http://www.fasb.org | E: 1,2,5,7-15 |
| January 10 | Review of the Accounting Process | Chapter 2 | E: 2 – 4, 7, 8 –10, 13- 17 P: 2,3,4,6,7,11,12. C: 2 |
| January 17 | MLK Holiday | N/A | N/A |

| | | | |
|---------------------------------------------------------|------------------------------------------------------------------------|----------------------------|--------------------------------------------------------------|
| January 24 | Balance Sheet and Financial disclosures | Chapter 3 | E: 1-3,5-12, 17-22; P: 2,4,6,8 C: 4,10 |
| January 31 | Income Statement and Statement of Cash Flow | Chapter 4 | E: 2,4-8,13,16,19,20 P: 1, 2, 4, 7, 8, 10. C: 7,15 |
| February 5 Saturday 9:00-12:00 Noon | Exam-1 | Chapter 1 – 3 | |
| February 7 | Review –Exam 1 ----- Income Statement and Statement of Cash Flow | | |
| February 14 | Income Measurement and Profitability analysis | Chapter 5 | E: 3,5,7, 9-12, 14,15, 16, 18,20,22,23; P:4,8,9,11 C:10 |
| February 21 | Time value of money (partial) | Chapter 6 (page300-319) | E: 1- 7, 10, 11, 13,16, 18 P:1 |
| February 26 Saturday 9:00-12:00 Noon | Exam-2 | | Chapters 4, 5 and 6 |
| February 28 | Review –Exam 2 ----- Cash and Receivables | Chapter 7 | E: 1,4,5,8 – 12,14, 16–17, 19, 25. P: 1,3,5,7,13 C: 5,11. |
| March 7 | Cash and Receivables | | |
| March 14 | Spring Break | N/A | N/A |

| | | | |
|----------------------|----------------------------------------------------|------------------------|----------------------------------------------------------|
| March 21 | Inventory: Measurement | Chapter 8 | E: 1,2,5,7,9,10,11,13 15,16, 19. P: 2,3,5,7 C: 6,7 |
| March 28 | Inventory: Additional Issues | Chapter 9 | E: 3,8,12 –15, 17,19-22, 25,26 P:2,3,6,8,9,14 C: 7 |
| April 4 | Operational Assets: Acquisition and Disposition | Chapter 10 | E: 1, 3-6, 9,12, 14, 19, 22,23,25. P: 3, 5, 7, 11 |
| April 11 | Operational Assets: Utilization and Impairment | Chapter 11 | E: 1,5,9,10,12-14, 21, 22,27,30. P: 2,6,8,9,10 |
| April 18 | Investments | Chapter 12 | E: 1,5,7,8, 11,12,13,16,17 P: 1,4,5,6.C: 1 |
| April 25 | Review and IFRS discussion | | |
| April 30 Saturday | Final Exam | All 12 chapters | |

ADDITIONAL INFORMATION

In each chapter, while discussing various important accounting concepts, processes and applications, we also identify significant differences between US GAAP and IFRS.



Ron DeSantis, Governor
Melanie S. Griffin, Secretary

December 12, 2025

Aaron Mead
Purdue Global University
Student Success Manager/School of Business
2550 Northwestern Avenue, Suite 1100
West Lafayett, IN 47906

RE: Course Review

Dear Aaron Mead:

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

DATE AND TIME: February 3, 2026, at 1:00 p.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.

AC566 Tax Research & Intro to International Taxation

TEXTBOOK INFORMATION

MediaType: Physical

Title: Federal Tax Research

Edition: 13th (2024)

Author: Roby Sawyers; Steven Gill

Publisher: Cengage Learning

| COURSE LEVEL OBJECTIVES ASSESSED |
|------------------------------------------------------------------------------------------------------------------------------|
| AC566-1: Evaluate various sources of federal tax law. |
| AC566-2: Apply a systematic tax research process to solve taxpayer issues. |
| AC566-3: Prepare a tax research memo that effectively communicates the facts, issues analyzed, and conclusions drawn. |
| AC566-4: Examine the framework for international taxation, including the application of income sourcing rules. |
| AC566-5: Examine federal tax processes, procedures, and rules of practice. |
| PC-6.2: Communicate the critical thinking process by which one arrives at a conclusion. |

Required to perform tax research using CCH Answerconnect for most assignments/exams

UNIT 1

Chapter 3: “Constitutional and Legislative Sources”

UNIT 2

Chapter 4: “Administrative Regulations and Rulings”

UNIT 3

Chapter 5: “Judicial Interpretations”

UNIT 4

Chapter 2: “Tax Research Methodology”

UNIT 5

Chapter 10: "Communicating Research Results" (Tax Research Memo to the Files, Client Letters, Oral Presentations")

UNIT 6

Chapter 7: "CCH AnswerConnect"

Briefly review the following in your textbook:

Chapter 6: "Thomson Reuters' Checkpoint"

Chapter 8: "Other Tax Services and Tax Periodicals"

UNIT 7

Chapter 9: "Multijurisdictional Taxes" (State and Local Tax) & (International Taxation: Transfer Pricing, Sourcing of Income and Deductions, Tax Treaties)

UNIT 8

Chapter 1: "Introduction to Tax Practice and Ethics" (Circular 230, AICPA's SSTS)

UNIT 9

Chapter 12: "Working with the IRS" (Audit Process, Types of Audits, Appeals Process)

Unit 10

Chapter 13: "Tax Practice and Administration" (Penalties, Injunctions, Interest)



dbpr

Ron DeSantis, Governor
Melanie S. Griffin, Secretary

January 16, 2026

Joshua D. Jacoby
Chief Operating Officer
CpaCredits.com
1111 Park Centre Blvd
Miami Gardens, FL 33169

RE: Course Review

Dear Joshua Jacoby:

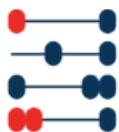
The Educational Advisory Committee will consider your request for course review at the following date, time, and place:

DATE AND TIME: February 3, 2026, at 1:00 p.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.



CPA Credits



1111 Park Centre Blvd.
Miami Gardens, FL 33169

January 12, 2026

**Subject: Resubmission for Appropriate Credit Designation
for Upper Iowa University Courses**

To Whom it May Concern:

We appreciate the committee's review of the Upper Iowa University courses that we provide to aspiring CPAs that are seeking additional credits to fulfill their education requirements. At the time, the Accounting Ethics courses (ACCT 301 and ACCT 302) were designated as just one credit courses, and ACCT 425 Auditing was designated as a 2 credit course.

We asked the university to update the courses to increase the difficulty so that they could be recognized by the board as 3 credit courses. With this in mind, I am submitting the updated syllabi and am requesting the Education Advisory Committee re-review to determine appropriate credit designations for these courses provided by CPA Credits through Upper Iowa University:

- ACCT 304 – Accounting Ethics for Florida (Upper Division Accounting Course)
- ACCT 425 – Auditing (Upper Division Accounting Course)

For more information about CPACredits.com and our partnership with UIU, please visit www.cpacredits.com or contact Joshua Jacoby at joshua@cpacredits.com or 786.809.3517. We are dedicated to supporting CPA candidates and would be happy to address any questions you may have.

Thank you for your time and consideration.

Sincerely,

Jeffrey Chesner
CEO

Syllabus

ACCT 304: Accounting Ethics for Florida **Self-Paced Course - Web Based Format Option**

Session begins on the 1st day of enrollment month and ends on the last day of the 6th month

Instructor Information

Instructor Name:

Instructor Contact Information:

Contact Information: For questions, comments, or concerns please contact the Self-Paced Degree Program office:

Telephone: 563-425-5200 or 1-800-553-4150

E-mail: selfpaced@uiu.edu

Address: Upper Iowa University, PO Box 1857, Fayette, IA 52142

Course Description

Semester Credits: 3 semester credits

Catalog Course Description:

This course examines ethical principles and professional responsibilities in accounting practice. Students learn to identify and resolve ethical dilemmas using established decision-making frameworks. Key topics include integrity, objectivity, independence, fraud prevention, and regulatory compliance with AICPA, SEC, and Florida ethics rules. The course combines ethical theory with practical application through case studies and real-world scenarios. This course is specifically designed for students that wish to obtain CPA licensure in the state of Florida.

Prerequisites: Acct 202

Credit Hours: As a requirement of HLC Accreditation, all UIU courses, regardless of meeting schedule or instructional mode, follow the Federal Credit Hour Definition. As

such, each credit hour earned at UIU is equivalent to a minimum of 45 hours of student engagement.

For more information on how specific instructional modes meet this requirement, please see *UIU's Policy Guidelines for Instructional Time Expectations*: [UIU Policies](#).

Course Materials

It is the student's responsibility to make sure she/he has access to all required course materials by the start of the session.

Required Textbooks

Ethical Obligations and Decision-Making in Accounting: Text and Cases 6th Edition

Required Resources: A computer with internet access

UIU Writing Center

- Email: writingcenter@uiu.edu
- Phone: (563) 425-5272

UIU Academic Success

- Email: academicsuccess@uiu.edu
- Phone: (563) 425-5264

Ordering Textbooks

Purchase your textbook through the online university bookstore, [BNC Virtual](#), or by phone at (800) 325-3252.

Course Outcomes

Upon completion of this course, students will ...

1. Identify the steps in ethical reasoning processes for accounting dilemmas.
2. Apply integrity as a fundamental principle in accounting practice.
3. Recognize threats to objectivity in accounting and auditing situations.
4. Describe independence requirements for accounting professionals.
5. Understand the core professional values in accounting practice.
6. Explain ethics rules from the AICPA, SEC, and Florida State Board of Public Accountancy.
7. Apply the major ethical theories used in accounting ethics.

Program Student Learning Outcomes

1. Understand technical knowledge of the accounting profession.
2. Apply accounting to address the needs of organization.
3. Gather, consolidate, safeguard, prepare and present accounting information for internal and external users.

Course Requirements and Grading Criteria

Course Requirements

1. Review the **entire** course syllabus before beginning the course. Be sure you understand the course procedures and objectives. Procedures do change, so please review **ALL** requirements and policies even if this is not your first course including, but not limited to, administrative withdrawal. Your course status will be affected if policies are not followed.
2. Students who develop a regular time schedule and set goals for unit completion are most successful in completing courses within a specific timeframe.
3. The feedback you receive from the instructor of your work is **critical** to your success on subsequent lessons. These comments allow you to improve and modify the next units if necessary.
4. Assignments are submitted using uiuLearn. Please complete all assignments and modules in order.
5. If the information in your syllabus is not clear or if units are not graded within a reasonable period of time, please contact your instructor using uiuLearn's email tool, if that doesn't work contact the Self-Paced Program office. We would like the opportunity to address concerns, however, we may not know unless we hear from YOU!
6. **ALWAYS** keep a copy of your completed work when submitting it for grading.

Grading Criteria

| Activity | Points |
|----------------------|--------|
| Student Introduction | 2% |
| Chapter Quizzes | 35% |
| Chapter Case Studies | 25% |

| Activity | Points |
|----------------------|-------------|
| Research Assignments | 23% |
| Final Exam | 15% |
| Total | 100% |

Grading Scale

| Letter Grade | Percent | Letter Grade | Percent | Letter Grade | Percent |
|--------------|---------|--------------|---------|--------------|---------|
| A | 100-93 | B- | 81-80 | D+ | 68-69 |
| A- | 92-90 | C+ | 79-78 | D | 64-67 |
| B+ | 89-88 | C | 77-72 | D- | 60-63 |
| B | 87-82 | C- | 71-72 | F | 59-0 |

Grades and Feedback

This syllabus contains all assignments necessary for completing your self-paced course. Submit your completed assignments via uiuLearn.

If you need academic assistance with the course, please feel free to contact the Self-Paced Degree Program office.

To protect the integrity of the final assessment/exam, you only receive your final grade on the exam; you do not receive any feedback on the answers to the exam questions. The answers to the questions on the exam are not shared with students. Please remember to stay academically honest.

Turnitin

- Turnitin is a tool for both teachers and students to ensure academic integrity by checking the originality of submitted papers to avoid issues of plagiarism and academic dishonesty. Students should be aware that Turnitin scans submitted work and compares it to ALL other sources on file.

Extension Policy

Students will be allowed to request an extension and receive an 'X' (extension grade) at the end of their original six-month enrollment period if:

- A minimum of one assignment has been received for grading per guidelines **AND**

- All course units and exams are not completed and submitted **OR**
- A course withdrawal has not been initiated.

Note: The fee for a self-paced extension is \$99 per course. The request for an extension must be submitted no earlier than one month before the end of the course and no later than a week before the end of the course.

Extension grade details

- When the extension is granted and an “X” grade is issued, the student will receive a four-month enrollment period to complete the course.
- Students do not have the option to withdraw from a course after the initial six-month enrollment period.
- An ‘X’ grade posted to the student’s official record will be replaced with a final letter grade; however, the extension will remain on the official transcript as a notation.
- If the course is not completed by the end of the extension period, the instructor will assign a final grade (A-F) based on work completed in relation to the total course requirements.
- If credit is not earned by the end of the extension period, students can re-enroll and repeat the entire course for credit.

Note: Students are not reported as enrolled during the extension period and are not eligible for student loan deferment. No more than one extension will be granted.

Course Schedule

Module 1

| | |
|-------------|---------------------------------|
| Topic | Chapter 1 Ethical Reasoning |
| Activities | Read Chapter 1 |
| Assignments | Student Intro, Quiz, Case Study |

Module 2

| | |
|------------|-------------------------------|
| Topic | Chapter 2 Cognitive Processes |
| Activities | Reach chapter 2 |

| | |
|-------------|---------------------------------------|
| Assignments | Quiz, Case Study, Research Assignment |
|-------------|---------------------------------------|

Module 3

| | |
|-------------|----------------------------------------------------------|
| Topic | Chapter 3 Organizational Ethics and Corporate Governance |
| Activities | Read chapter 3 |
| Assignments | Quiz, Case Study |

Module 4

| | |
|-------------|---------------------------------------------|
| Topic | Chapter 4 Ethics and Professional Judgement |
| Activities | Read chapter 4 |
| Assignments | Quiz, Case Study, Research Assignment |

Module 5

| | |
|-------------|-----------------------------------------|
| Topic | Chapter 5 Fraud in Financial Statements |
| Activities | Read Chapter 5 |
| Assignments | Quiz, Case Study |

Module 6

| | |
|-------------|-----------------------------------------|
| Topic | Chapter 6 Legal Obligations of Auditors |
| Activities | Reach chapter 6 |
| Assignments | Quiz, Case Study, Research Assignment |

Module 7

| | |
|-------------|-------------------------------|
| Topic | Chapter 7 Earnings Management |
| Activities | Read chapter 7 |
| Assignments | Quiz, Case Study |

Module 8

| | |
|-------------|---------------------------------------------------|
| Topic | Chapter 8 Ethical Leadership |
| Activities | Read chapter 8 |
| Assignments | Quiz, Case Study, Research Assignment, Final Exam |

Course Expectations

Late Work

Late work is not accepted without obtaining an official extension ('X' grade) from the University. See the syllabus policy on Extensions for details.

Professional Writing and Speaking Guidelines

Communications in class and online should follow the Student Conduct and Discipline, Respect for the University Environment, and Code of Student Responsibility in the [Student Handbook](#) (pg. 20 and 21). Respect the opinions of others using appropriate language and communications.

University Policies

Withdrawal (W)

If a student decides to withdraw from a course before the end of an enrollment period, the student's charges, financial aid, tuition assistance, and/or veteran benefits could be affected. All students should consult with the Business Office and Financial Aid Office to understand the financial impact of withdrawing prior to initiating the withdrawal process.

Tuition adjustments are independent from academic and financial aid deadlines. Upon receiving a request for withdrawal, using the number of lessons submitted as compared to the total due, a refund of tuition is made according to the following guideline.

On or before the first day of the enrollment period* 100%

After the first lesson through 10% of the enrollment period 90%

After the first 10% through the first 25% of the enrollment period 50%

After the first 25% of the enrollment period 0%

*Enrollment is measured by the number of assignments to be submitted during a six-month period of time, as determined by the University, during which semester credits are earned toward graduation. The refund/repayments shall be calculated using the percentages noted above as determined using the number of assignments completed and the number of assignments yet to be submitted.

For example, if a student submitted 2 of 17 assignments, they completed 11.76% of the class assignments. The student would be refunded 50% of the tuition cost.

For students from Wisconsin, Maryland, Georgia, Oregon, or Arizona, state laws apply. For students enrolled through the cpacredits.com program, no refund is allowed after the first two weeks.

Students who withdraw from a course prior to submitting the first assignment, or who are administratively withdrawn for non-submission of assignments, will be charged an administrative fee of \$99.

Course withdrawal may impact financial aid eligibility. A financial aid counselor is available to discuss this decision.

Upper Iowa University is required to use a pro rata schedule to determine the amount of Title IV aid the student has earned at the time of withdrawal. If financial aid funds have been released to the student because of a credit balance on the student's account at Upper Iowa University, the student may be required to repay some or all of the amount released to the student. This policy is subject to federal regulations. Contact the Financial Aid Office for details.

Withdrawing from a course in progress may result in significant student account charges. Consult with the Business Office before withdrawing. For more information on financial aid implications, go to uiu.edu/financial aid.

Administrative Withdrawal (AW)

A grade of AW (administrative withdrawal) is recorded for any course from which a student is administratively withdrawn. **At least one complete assignment/unit must be received and verified by the instructor within the first 60 days of the enrollment period or the student will be administratively withdrawn from the course.** Students who are administratively withdrawn for non-submission of assignments, will be charged an administrative fee of \$99. Non-Attendance (NA): Never attended grades are not applicable to the Self-Paced Degree Program.

Academic Accommodations

It is the policy of Upper Iowa University to ensure equal access to educational and co-curricular activities to students with disabilities as mandated by the Americans with Disabilities Act Amendments Act (ADAAA) and Section 504 of the Rehabilitation Act of 1973. A student seeking accommodations should contact the Director of Student Accessibility Services as early in the session as possible. In order to receive accommodations, students are required to disclose their disability to the Director by completing an application for services that can be found on the Student Accessibility Webpage. In addition to the application packet, the student is required to submit supporting documentation. Submit these to the Student Accessibility Services Office either in person or by email/Fax. A brief interview, in-person, by phone or virtually, with the Director will confirm or deny the accommodations requested. The Student

Accessibility Services Office will email accommodation letters to the appropriate professor, the student, and the student's advisor. Additionally, students should work cooperatively with their instructors throughout the session to make sure that their accommodations are appropriate and effective.

Upper Iowa University (UIU) provides closed captioning/transcriptions in acknowledgment of the Americans Disability Act, Rehabilitation Act, and various state laws. The information displayed is computer generated and not reviewed before being published. UIU makes no representations or warranties and expressly disclaims any responsibility or liability with respect to any errors or omissions in, or the accuracy, reliability, timeliness, or completeness of, any information that appears in a closed caption or transcript.

Contact the Director at (563) 425-5949, accessibility@uiu.edu or stop by the office on the 2nd floor of the Student Center, Office of Student Life, Room 229.

Emergency Directives: (Fire, Natural Disaster, Threat on campus, etc.)

In accordance with Upper Iowa University's emergency management plan, any student that requires assistance in the event of an emergency (Fire, natural disaster, threat on campus) is responsible for notifying their instructor of the need for assistance. (Evacuation, and/or indoor safety protocols) This information will be held confidential and only needed in the unlikely event that there is an emergency.

Copyright Statement

In recognition of the Copyright Law of the United States (Title 17, United States Code), Upper Iowa University reminds both faculty members and learners that a willful infringement of the law may result in disciplinary action. The University library has available materials discussing the "fair use" concept, along with criteria and guidelines for reproduction and use of copyrighted materials.

This syllabus is subject to change.

© 2024, Upper Iowa University

ACCT 425 – Auditing

Self-Paced Course - Web Based Format Option

Session begins on the 1st day of enrollment month and ends on the last day of the 6th month

Instructor Information

Instructor Name:

Instructor Contact Information:

Contact Information: For questions, comments, or concerns please contact the Self-Paced Degree Program office:

Telephone: 563-425-5200 or 1-800-553-4150

E-mail: selfpaced@uiu.edu

Address: Upper Iowa University, PO Box 1857, Fayette, IA 52142

Course Description

Semester Credits: 3 semester credits

Catalog Course Description:

An exploration of the concepts and procedures applicable to an audit of financial statements, with emphasis on procedures to substantiate amounts reported, along with the impact of internal control, quality of available evidence, and statistical sampling on the determination of appropriate procedures.

Prerequisites: Senior status and ACCT 322

Credit Hours: As a requirement of HLC Accreditation, all UIU courses, regardless of meeting schedule or instructional mode, follow the Federal Credit Hour Definition. As such, each credit hour earned at UIU is equivalent to a minimum of 45 hours of student engagement.

For more information on how specific instructional modes meet this requirement, please see *UIU's Policy Guidelines for Instructional Time Expectations*: [UIU Policies](#).

Course Materials

It is the student's responsibility to make sure she/he has access to all required course materials by the start of the session.

Required Textbooks

Title: Principles of Auditing & Other Assurance Services

Author: Whittington, O. Ray

ISBN-13: 978-1-265-19053-8

ISBN-10: 1-265-19053-4

Edition/Copyright: (REV)24

Publisher: McGraw-Hill Publishing Company

Recommended Resources

APA Publication Manual of the American Psychological Association: 7th Edition:
American Psychological Association (2020)

Required Resources: A computer with internet access

UIU Writing Center

- Email: writingcenter@uiu.edu
- Phone: (563) 425-5272

UIU Academic Success

- Email: academicsuccess@uiu.edu
- Phone: (563) 425-5264

Ordering Textbooks

Purchase your textbook through the online university bookstore, [BNC Virtual](#), or by phone at (800) 325-3252.

Course Outcomes

Upon completion of this course, students will ...

1. Analyze the role of auditors in capital markets and apply professional standards
2. Apply the AICPA Code of Professional Conduct to ethical dilemmas
3. Evaluate design and operating effectiveness using COSO framework
4. Review audit procedures to all major financial statement accounts
5. Interpret all types of audit reports including SOX 404

6. Design and perform tests of controls and substantive procedures using sampling
7. Explore audit concepts across the engagement lifecycle

Program Student Learning Outcomes

1. Understand technical knowledge of the accounting profession.
2. Apply accounting to address the needs of organization.
3. Gather, consolidate, safeguard, prepare and present accounting information for internal and external users.

Course Requirements and Grading Criteria

Course Requirements

1. Review the **entire** course syllabus before beginning the course. Be sure you understand the course procedures and objectives. Procedures do change, so please review **ALL** requirements and policies even if this is not your first course including, but not limited to, administrative withdrawal. Your course status will be affected if policies are not followed.
2. Students who develop a regular time schedule and set goals for unit completion are most successful in completing courses within a specific timeframe.
3. The feedback you receive from the instructor of your work is **critical** to your success on subsequent lessons. These comments allow you to improve and modify the next units if necessary.
4. Assignments are submitted using uiuLearn. Please complete all assignments and modules in order.
5. If the information in your syllabus is not clear or if units are not graded within a reasonable period of time, please contact your instructor using uiuLearn's email tool, if that doesn't work contact the Self-Paced Program office. We would like the opportunity to address concerns, however, we may not know unless we hear from YOU!
6. **ALWAYS** keep a copy of your completed work when submitting it for grading.

Grading Criteria

| Activity | Points | Percentage |
|-------------------------------------------------|--------------|-------------|
| Student Biography | 15 | 1.5% |
| Chapter Assignments (21 chapters × 25 pts each) | 525 | 52.5% |
| Reflective Assignments (8 units × 20 pts each) | 160 | 16% |
| Midterm Assessment (Chapters 1-9, 11) | 150 | 15% |
| Final Assessment (Chapters 10, 12-21) | 150 | 15% |
| TOTAL | 1,000 | 100% |

| Unit | Chapters | Bio | Assignments | Reflection | Exam | Total |
|--------------|----------|-----------|-------------|------------|------------|--------------|
| 1 | 1-3 | 15 | 75 | 20 | - | 110 |
| 2 | 4-6 | - | 75 | 20 | - | 95 |
| 3 | 7-8 | - | 50 | 20 | - | 70 |
| 4 | 9, 11 | - | 50 | 20 | 150 | 220 |
| 5 | 10, 12 | - | 50 | 20 | - | 70 |
| 6 | 13-15 | - | 75 | 20 | - | 95 |
| 7 | 16-18 | - | 75 | 20 | - | 95 |
| 8 | 19-21 | - | 75 | 20 | 150 | 245 |
| TOTAL | | 15 | 525 | 160 | 300 | 1,000 |

Grading Scale

| Letter Grade | Percent | Letter Grade | Percent | Letter Grade | Percent |
|--------------|---------|--------------|---------|--------------|---------|
| A | 100-93 | B- | 81-80 | D+ | 68-69 |
| A- | 92-90 | C+ | 79-78 | D | 64-67 |
| B+ | 89-88 | C | 77-72 | D- | 60-63 |
| B | 87-82 | C- | 71-72 | F | 59-0 |

Grades and Feedback

This syllabus contains all assignments necessary for completing your self-paced course. Submit your completed assignments via uiuLearn.

If you need academic assistance with the course, please feel free to contact the Self-Paced Degree Program office.

To protect the integrity of the final assessment/exam, you only receive your final grade on the exam; you do not receive any feedback on the answers to the exam questions. The answers to the questions on the exam are not shared with students. Please remember to stay academically honest.

Turnitin

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Extension Policy

Students will be allowed to request an extension and receive an 'X' (extension grade) at the end of their original six-month enrollment period if:

- A minimum of one assignment has been received for grading per guidelines **AND**
- All course units and exams are not completed and submitted **OR**
- A course withdrawal has not been initiated.

Note: The fee for a self-paced extension is \$99 per course. The request for an extension must be submitted no earlier than one month before the end of the course and no later than a week before the end of the course.

Extension grade details

- When the extension is granted and an "X" grade is issued, the student will receive a four-month enrollment period to complete the course.
- Students do not have the option to withdraw from a course after the initial six-month enrollment period.
- An 'X' grade posted to the student's official record will be replaced with a final letter grade; however, the extension will remain on the official transcript as a notation.
- If the course is not completed by the end of the extension period, the instructor will assign a final grade (A-F) based on work completed in relation to the total course requirements.

- If credit is not earned by the end of the extension period, students can re-enroll and repeat the entire course for credit.

Note: Students are not reported as enrolled during the extension period and are not eligible for student loan deferment. No more than one extension will be granted.

Course Schedule

UNIT 1: Auditing Fundamentals & Professional Responsibility

Chapters: 1, 2, 3

Chapter Topics

Chapter 1: The Role of the Public Accountant in the American Economy

Chapter 2: Professional Standards

Chapter 3: Professional Ethics

Activities

Read: Chapters 1, 2, and 3

Assignments Due

Student Biography (15 points)

Chapter Assignments - Chapters 1-3 (75 points total)

Chapter 1 assignments: Review questions, objective questions, problems (25 pts)

Chapter 2 assignments: Review questions, objective questions, problems (25 pts)

Chapter 3 assignments: Review questions, objective questions, problems (25 pts)

Reflective Assignment #1 (20 points)

Reflect on: "How do professional ethics and independence requirements protect the public interest? Provide examples of situations where independence might be compromised and how the AICPA Code addresses them."

Length: approximately 500 words

Unit 1 Total: 110 points

UNIT 2: Legal Environment & Audit Evidence

Chapters: 4, 5, 6

Chapter Topics

Chapter 4: Legal Liability of CPAs

Chapter 5: Audit Evidence and Documentation

Chapter 6: Audit Planning, Understanding the Client, Assessing Risks, and Responding

Activities

Read: Chapters 4, 5, and 6

Assignments Due

Chapter Assignments - Chapters 4-6 (75 points total)

Chapter 4 assignments: Review questions, objective questions, problems (25 pts)

Chapter 5 assignments: Review questions, objective questions, problems (25 pts)

Chapter 6 assignments: Review questions, objective questions, problems (25 pts)

Reflective Assignment #2 (20 points)

Reflect on: "Analyze a major audit failure (e.g., Enron, WorldCom, Lehman Brothers). What legal liabilities did the auditors face? What evidence issues contributed to the failure? How could improved audit planning and risk assessment have prevented it?"

Length: approximately 500 words

Unit 2 Total: 95 points

UNIT 3: Internal Control Framework & IT Environment

Chapters: 7, 8

Chapter Topics

Chapter 7: Internal Control

Chapter 8: Consideration of Internal Control in an Information Technology Environment

Activities

Read: Chapters 7 and 8

Assignments Due

Chapter Assignments - Chapters 7-8 (50 points total)

Chapter 7 assignments: Review questions, objective questions, problems (25 pts)

Chapter 8 assignments: Review questions, objective questions, problems (25 pts)

Reflective Assignment #3 (20 points)

Reflect on: "Why is understanding IT controls critical in modern auditing? Describe a situation where IT control weaknesses could lead to material misstatement. How would you as an auditor test IT general controls vs. application controls?"

Length: approximately 500 words

Unit 3 Total: 70 points

UNIT 4: Audit Sampling & Revenue Cycle

Chapters: 9, 11

Chapter Topics

Chapter 9: Audit Sampling

Chapter 11: Accounts Receivable, Notes Receivable, and Revenue

Activities

Read: Chapters 9 and 11

Assignments Due

Chapter Assignments - Chapters 9, 11 (50 points total)

Chapter 9 assignments: Review questions, objective questions, problems (25 pts)

Chapter 11 assignments: Review questions, objective questions, problems (25 pts)

Reflective Assignment #4 (20 points)

Reflect on: "Why is revenue considered a high-risk area for fraud? Explain how you would design an audit sampling approach to test both controls over the revenue cycle and the substantive accuracy of recorded revenue. Include specific sample size considerations."

Length: approximately 500 words

MIDTERM ASSESSMENT - Chapters 1-9, 11 (150 points)

Unit 4 Total: 220 points

UNIT 5: Asset Auditing - Cash & Inventory

Chapters: 10, 12

Chapter Topics

Chapter 10: Cash and Financial Investments

Chapter 12: Inventories and Cost of Goods Sold

Activities

Read: Chapters 10 and 12

Assignments Due

Chapter Assignments - Chapters 10, 12 (50 points total)

Chapter 10 assignments: Review questions, objective questions, problems (25 pts)

Chapter 12 assignments: Review questions, objective questions, problems (25 pts)

Reflective Assignment #5 (20 points)

Reflect on: "Compare and contrast auditing cash vs. auditing inventory. What are the unique challenges of each? Why is physical observation of inventory generally required while physical count of all cash is not? Describe how you would handle a client with inventory stored in multiple locations, including public warehouses."

Length: approximately 500 words

Unit 5 Total: 70 points

UNIT 6: Long-Term Assets & Liabilities

Chapters: 13, 14, 15

Chapter Topics

Chapter 13: Property, Plant, and Equipment: Depreciation and Depletion

Chapter 14: Accounts Payable and Other Liabilities

Chapter 15: Debt and Equity Capital

Activities

Read: Chapters 13, 14, and 15

Assignments Due

Chapter Assignments - Chapters 13-15 (75 points total)

Chapter 13 assignments: Review questions, objective questions, problems (25 pts)

Chapter 14 assignments: Review questions, objective questions, problems (25 pts)

Chapter 15 assignments: Review questions, objective questions, problems (25 pts)

Reflective Assignment #6 (20 points)

Reflect on: "Explain the audit approach for the 'completeness' assertion as it relates to liabilities. Why is searching for unrecorded liabilities critical? Describe the procedures you would perform. Then discuss how auditing debt covenants differs from simply auditing the debt balance itself and why covenant violations matter."

Length: approximately 500 words

Unit 6 Total: 95 points

UNIT 7: Completing the Audit & Integrated Audits

Chapters: 16, 17, 18

Chapter Topics

Chapter 16: Auditing Operations and Completing the Audit

Chapter 17: Auditors' Reports

Chapter 18: Integrated Audits of Public Companies

Activities

Read: Chapters 16, 17, and 18

Assignments Due

Chapter Assignments - Chapters 16-18 (75 points total)

Chapter 16 assignments: Review questions, objective questions, problems (25 pts)

Chapter 17 assignments: Review questions, objective questions, problems (25 pts)

Chapter 18 assignments: Review questions, objective questions, problems (25 pts)

Reflective Assignment #7 (20 points)

Reflect on: "Compare and contrast the four types of audit opinions (unmodified, qualified, adverse, disclaimer). Give specific examples of when each would be appropriate. Then explain how an integrated audit under SOX 404 differs from a financial statement-only audit. Why might a company receive an adverse opinion on ICFR but an unmodified opinion on its financial statements?"

Length: approximately 500 words

Unit 7 Total: 95 points

UNIT 8: Additional Assurance Services & Specialized Auditing

Chapters: 19, 20, 21

Chapter Topics

Chapter 19: Additional Assurance Services: Historical Financial Information

Chapter 20: Additional Assurance Services: Other Information

Chapter 21: Internal, Operational, and Compliance Auditing

Activities

Read: Chapters 19, 20, and 21

Assignments Due

Chapter Assignments - Chapters 19-21 (75 points total)

Chapter 19 assignments: Review questions, objective questions, problems (25 pts)

Chapter 20 assignments: Review questions, objective questions, problems (25 pts)

Chapter 21 assignments: Review questions, objective questions, problems (25 pts)

Reflective Assignment #8 (20 points)

Reflect on: "Explain the continuum of assurance services from compilation (no assurance) through review (limited assurance) to audit (reasonable assurance). Why might a company choose a review over an audit? Describe the role of internal auditors in an organization and explain how external auditors can use the work of internal auditors in a financial statement audit. Finally, discuss the unique requirements of compliance auditing under the Single Audit Act."

Length: approximately 500 words

FINAL ASSESSMENT - Chapters 10, 12-21 (150 points)

Unit 8 Total: 245 points

Course Expectations

Late Work

Late work is not accepted without obtaining an official extension ('X' grade) from the University. See the syllabus policy on Extensions for details.

Professional Writing and Speaking Guidelines

Communications in class and online should follow the Student Conduct and Discipline, Respect for the University Environment, and Code of Student Responsibility in the [Student Handbook](#) (pg. 20 and 21). Respect the opinions of others using appropriate language and communications.

University Policies

Withdrawal (W)

If a student decides to withdraw from a course before the end of an enrollment period, the student's charges, financial aid, tuition assistance, and/or veteran benefits could be affected. All students should consult with the Business Office and Financial Aid Office to understand the financial impact of withdrawing prior to initiating the withdrawal process.

Tuition adjustments are independent from academic and financial aid deadlines. Upon receiving a request for withdrawal, using the number of lessons submitted as compared to the total due, a refund of tuition is made according to the following guideline.

On or before the first day of the enrollment period* 100%

After the first lesson through 10% of the enrollment period 90%

After the first 10% through the first 25% of the enrollment period 50%

After the first 25% of the enrollment period 0%

*Enrollment is measured by the number of assignments to be submitted during a six-month period of time, as determined by the University, during which semester credits are earned toward graduation. The refund/repayments shall be calculated using the percentages noted above as determined using the number of assignments completed and the number of assignments yet to be submitted.

For example, if a student submitted 2 of 17 assignments, they completed 11.76% of the class assignments. The student would be refunded 50% of the tuition cost.

For students from Wisconsin, Maryland, Georgia, Oregon, or Arizona, state laws apply. For students enrolled through the cpacredits.com program, no refund is allowed after the first two weeks.

Students who withdraw from a course prior to submitting the first assignment, or who are administratively withdrawn for non-submission of assignments, will be charged an administrative fee of \$99.

Course withdrawal may impact financial aid eligibility. A financial aid counselor is available to discuss this decision.

Upper Iowa University is required to use a pro rata schedule to determine the amount of Title IV aid the student has earned at the time of withdrawal. If financial aid funds have been released to the student because of a credit balance on the student's account at Upper Iowa University, the student may be required to repay some or all of the amount released to the student. This policy is subject to federal regulations. Contact the Financial Aid Office for details.

Withdrawing from a course in progress may result in significant student account charges. Consult with the Business Office before withdrawing. For more information on financial aid implications, go to uiu.edu/financial aid.

Administrative Withdrawal (AW)

A grade of AW (administrative withdrawal) is recorded for any course from which a student is administratively withdrawn. **At least one complete assignment/unit must be received and verified by the instructor within the first 60 days of the enrollment period or the student will be administratively withdrawn from the**

course. Students who are administratively withdrawn for non-submission of assignments, will be charged an administrative fee of \$99. Non-Attendance (NA): Never attended grades are not applicable to the Self-Paced Degree Program.

Academic Accommodations

It is the policy of Upper Iowa University to ensure equal access to educational and co-curricular activities to students with disabilities as mandated by the Americans with Disabilities Act Amendments Act (ADAAA) and Section 504 of the Rehabilitation Act of 1973. A student seeking accommodations should contact the Director of Student Accessibility Services as early in the session as possible. In order to receive accommodations, students are required to disclose their disability to the Director by completing an [application for services](#) that can be found on the [Student Accessibility Webpage](#). In addition to the application packet, the student is required to submit supporting documentation. Submit these to the Student Accessibility Services Office either in person or by email/Fax. A brief interview, in-person, by phone or virtually, with the Director will confirm or deny the accommodations requested. The Student Accessibility Services Office will email accommodation letters to the appropriate professor, the student, and the student's advisor. Additionally, students should work cooperatively with their instructors throughout the session to make sure that their accommodations are appropriate and effective.

Upper Iowa University (UIU) provides closed captioning/transcriptions in acknowledgment of the Americans Disability Act, Rehabilitation Act, and various state laws. The information displayed is computer generated and not reviewed before being published. UIU makes no representations or warranties and expressly disclaims any responsibility or liability with respect to any errors or omissions in, or the accuracy, reliability, timeliness, or completeness of, any information that appears in a closed caption or transcript.

Contact the Director at (563) 425-5949, accessibility@uiu.edu or stop by the office on the 2nd floor of the Student Center, Office of Student Life, Room 229.

Emergency Directives: (Fire, Natural Disaster, Threat on campus, etc.)

In accordance with Upper Iowa University's emergency management plan, any student that requires assistance in the event of an emergency (Fire, natural disaster, threat on campus) is responsible for notifying their instructor of the need for

assistance. (Evacuation, and/or indoor safety protocols) This information will be held confidential and only needed in the unlikely event that there is an emergency.

Copyright Statement

In recognition of the Copyright Law of the United States (Title 17, United States Code), Upper Iowa University reminds both faculty members and learners that a willful infringement of the law may result in disciplinary action. The University library has available materials discussing the "fair use" concept, along with criteria and guidelines for reproduction and use of copyrighted materials.

This syllabus is subject to change.

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The 2024 Florida Statutes (including 2025 Special Session C)

[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) A person applying to the department to take the licensure examination must create and maintain an online account with the department and provide an e-mail address to function as the primary means of contact for all communication to the applicant from the department. Each applicant is responsible for maintaining accurate contact information on file with the department and must submit any change in the applicant's e-mail address or home address within 30 days after the change. All changes must be submitted through the department's online system.

(3) 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\(7\)\(a\)](#). 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.

(4) 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\(4\)](#).

(5) 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.

(6) 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; s. 10, ch. 2024-178.

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 or for (a) through (f) its predecessor:

- (a) Middle States Commission on Higher Education (MSCHE);
- (b) New England Commission of Higher Education (NECHE);
- (c) Higher Learning Commission (HLC);
- (d) Northwest Commission on Colleges and Universities (NWCCU);
- (e) Southern Association of Colleges and Schools Commission on Colleges (SACSCOC);
- (f) WASC Senior College and University Commission (WSCUC);
- (g) Association to Advance Collegiate Schools of Business (AACSB);
- (h) European Quality Improvement System (EQUIS);

(i) 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.

(j) 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 (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, 4-23-24.

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 the following topics:

1. Auditing
2. Financial accounting
3. Taxation
4. Cost and managerial accounting or accounting data analytics.

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 the following topics:

1. Auditing
2. Financial accounting
3. Taxation
4. Cost and managerial accounting or accounting data analytics.

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 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, 10-26-23.