



Ron DeSantis, Governor
Melanie S. Griffin, Secretary

BOARD OF ACCOUNTANCY
EDUCATIONAL ADVISORY COMMITTEE MEETING
TELEPHONE CONFERENCE CALL

May 26, 2026 – 2:00 p.m. EST

[Virtual Meeting Link](#)

[Notice](#)

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 February 3, 2026 – Pgs. 3 - 6

IV. Individual Course Review

A. Alcorn, Darren – Pgs. 7 - 22

Examination Application # 848143

Mr. Alcorn is requesting 2.67 semester hours of upper-division cost/managerial accounting credit for ACCT 431 – Management Accounting from Northwestern University.

B. Gjura, Luka – Pgs. 23 - 37

Examination Application # 903650

Mr. Gjura is requesting three (3) semester hours of upper-division accounting

credit for MSA 741 Critical Thinking for Accountants from Nichols College.

C. Kulp, Christopher Dale – Pgs. 38 - 84

Examination Application # 891186

Mr. Kulp is requesting the following:

- Two (2) semester hours of upper-division accounting or cost/managerial accounting credit for BUSI 611 – Managerial Accounting from the University of Maryland. **Pgs. 39 - 49**
- Three (3) semester hours of upper-division accounting or cost/managerial accounting credit for ACCT 604 – Performance Management and Accounting Controls from the University of Baltimore. **Pgs. 50 - 55**
- Three (3) semester hours of cost/managerial accounting credit for ACCT 752 – Accounting Information Systems from the University of Baltimore. **Pgs. 56 - 77**

D. Nelson, Kenneth – Pgs. 85 - 97

Examination Application # 817202

Mr. Nelson is requesting three (3) semester hours of upper-division accounting credit for ACCT 4750 – Technology and Values in the Accounting Profession from Georgia State University.

V. Administrative Matters

- A. Laws and Rules (informational) – **Pgs. 98 - 104**
- B. Executive Director/Licensing Supervisor Comments

VI. Set Future Date

VII. 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

February 3, 2026

Minutes

I. Call to Order

The meeting was called to order at 1:02 p.m. by Dr. Fennema, Chair.

II. Roll Call

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

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
Alexandra Herrera
Trecia Jenkins
Harini Kumar
Karan Lee
Barbara Whitney

Others Present:

Rachelle Munson, Senior Assistant Attorney General and Board Counsel
Justin Willis Ecker, Applicant
Roxana Perez, Applicant
Joshua Jacoby, CPAcredit.com

III. Ratify Minutes from November 19, 2025

Motion was made by Dr. McGill and seconded by Dr. Trompeter to approve the minutes of the November 19, 2025, meeting. Upon vote, motion passed unanimously.

IV. Individual Course Review

A. Alvarenga, Sadis

Mr. Alvarenga is requesting four (4) semester hours of 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.

Motion was made by Dr. Trompeter and seconded by Dr. Dennis to approve four (4) semester hours of graduate accounting credit for ACCY 503 – Managerial Accounting A and B from the University of Illinois. Upon vote, the motion passed unanimously.

B. Celaya, Paul

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.

Motion was made by Dr. Dennis and seconded by Dr. McGill to deny three (3) semester hours of upper-division or graduate accounting credit for ACG 6075 – Managerial Accounting from Florida Gulf Coast University because the course syllabus provided by the university indicates that the course duplicates undergraduate cost accounting. Upon vote, the motion passed unanimously.

C. Ecker, Justin Willis

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.

Motion was made by Dr. McGill and seconded by Dr. Trompeter to approve three (3) semester hours of accounting data analytics credit for ACCT 5355 – Information Systems in Accounting from Texas A&M University. Upon vote, the motion passed unanimously.

D. Gonser, Sarah Lea

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

Motion was made by Dr. Trompeter and seconded by Dr. McGill to approve three (3) semester hours of upper-division accounting credit for ACCT 321 – Introduction to Accounting Systems from West Virginia University. Upon vote, the motion passed unanimously.

E. Perez, Roxana

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.

Motion was made by Dr. Dennis and seconded by Dr. Trompeter to deny three (3) semester hours of upper-division accounting credit for ACG 3103 – Intermediate Financial Accounting from Miami Dade College because the course duplicates ACG 4101 – Financial Accounting from Florida International University, for which she has already received credit. Upon vote, the motion passed unanimously.

V. University Course Review

A. Purdue Global University

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.

Motion was made by Dr. McGill and seconded by Dr. Trompeter to approve four (4) quarter hours of graduate tax credit for AC 566 – Tax Research and Intro to International

Taxation. Upon vote, the motion passed unanimously.

B. /Upper Iowa University

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

Motion was made by Dr. Dennis and seconded by Dr. McGill to approve three (3) semester hours of upper-division accounting credit for ACCT 304 – Accounting Ethics for Florida. Upon vote, the motion passed unanimously.

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.

Motion was made by Dr. Dennis and seconded by Dr. Trompeter to approve three (3) semester hours of upper-division accounting credit for ACCT 425 - Auditing. Upon vote, the motion passed unanimously.

VI. Administrative Matters

A. Law and Rules (informational)

B. Executive Director/Licensing Supervisor Comments.

None

VII. Set Future Meeting Date

May 26, 2026 @ 2:00 p.m.

VIII. Adjourn

The meeting was adjourned at 2:05 p.m.



M.G. Fennema

May 6, 2026

DARREN ALCORN
6275 ARROYO DR
MELBOURNE, FL 32940

RE: Application Number: 848143, Profession: 0101

Dear Darren Alcorn:

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

DATE AND TIME: May 26, 2026, at 2:00 p.m. EST
Or as soon thereafter as can be heard

PLACE: Virtual Meeting Link:

<https://teams.microsoft.com/meet/26138420103484?p=xd7ABgKoS0X2jTr8gp>

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

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

**Kellogg School of Management
Northwestern University**

ACCT 431 – Section 31
Management Accounting
Winter 2015

Professor Beverly Walther
Office: Jacobs 6249
Office Phone: (847) 467-1595
Office Fax: (847) 467-1202
E-mail: bwalther@northwestern.edu

I. Overview

This course focuses on firms' *internal* accounting systems. In this course, we will first examine firms' managerial accounting systems and their use in decision-making. Second, we will examine these accounting systems and their use in planning, control, and performance evaluation. We begin the course with a discussion of the basic vocabulary and mechanics of managerial accounting systems. For the remainder of the course, we will focus on how to identify and extract relevant information from managerial accounting systems as an input to decision making and performance evaluation. Throughout, we consider the limitations of, and assumptions underlying, these data. The course objectives are reinforced through the lecture notes and course packet readings, discussion cases, assigned case write-ups, class and group discussions, and numerical problems.

II. Course Materials

Packet of cases, readings, slides, sample problems, and sample exams

Optional text: *Managerial Accounting: An Introduction to Concepts, Methods, and Uses*, Eleventh Edition by Maher, Stickney, and Weil

A web page devoted to this course is located on Canvas at:

<https://northwestern.instructure.com>

From this web page, you can: (1) e-mail me directly, (2) view a list of handouts by class session, and (3) download the syllabus, the course calendar, the assigned articles, certain handouts from class, the exhibits from the discussion cases, additional sample problems, and the class notes after the session (in Adobe Acrobat format). Your Kellogg netid and password will be required to access the course web page.

III. Evaluation

Your grade in this course will be based on classroom participation, case preparation, and two exams. It will be determined as follows:

<u>Percent of Grade</u>	<u>Component</u>
20%	Four case write-ups and class participation
40%	Midterm exam
40%	Final exam

III. Evaluation, Continued

Classroom participation is an important component of your course grade. To meaningfully participate, you should read the assigned material, complete the assigned problems and cases, and think about the topic to be discussed. Although not all of the assigned material will be discussed in class, they are a useful tool to understand the concepts and performing well on the exams. Your on-time attendance, preparedness, and full engagement in all of our class sessions are both expected and appreciated by your classmates and me. Absences and/or late arrivals will have a significant impact on the evaluation of your course participation.

Homework problems and cases are an important aspect of this course. The homework problems will not be turned in for a grade, but you should work these problems for potential class discussion and to ensure you have mastered the key concepts. The homework problems are also representative of potential exam questions.

For each discussion case, you must answer the questions that are in the case packet. You should form groups of 4 to 6 people to work through each case. You can form groups across sections; however, the write-up must be turned in at the earliest section. Your group will turn in write-ups of four discussion cases (of your choosing). Your write-up should be clear, concise, and typed. Only one write-up per group should be turned in for grading; and, your group should only turn in four write-ups for grading. Regardless of which group member prepares the case, all members must be prepared to discuss the case in class. If your group decides not to turn in a particular discussion case, you must still be prepared to discuss the case in the same detail as if you had elected to submit the case for grading. In some situations, the discussion case will represent your first exposure to a particular issue or problem; in those cases, I expect you to read ahead and work through the case questions to the best of your group's ability.

The final component of your grade is exams. Both the midterm and final exam will be closed book and closed notes. You should take the exam at the scheduled time; exceptions will be made only for extenuating circumstances outside your control. Job interviews, treks, weddings, ski trips, travel, and other similarly conflicting events are not considered extenuating. Although the final exam will use concepts learned in the first half of the course, the focus will be on the topics covered after the midterm. The case packet contains sample midterm and final exams. Also, the additional sample problems in the case packet are typical of, or have been used as, exam questions.

Given the need to maintain fairness and equity among all students in the class, all students are bound by the same evaluation scheme as laid out above and there will be no additional opportunities to improve your grade through extra credit work.

IV. Application of the Honor Code to ACCT 431

The Kellogg Graduate School of Management Honor Code is enforced in ACCT 431. By accepting admission to the School, you have agreed to abide by the Honor Code. Violations of the Honor Code are subject to disciplinary actions. The culture of Kellogg is such that Honor Code issues seldom arise. To ensure that there are not any misunderstandings, below I define the manner in which the course requirements are to be completed. The discussion in this syllabus of the Honor Code, while intended to be as comprehensive as possible, may not cover all applications of the Honor Code to this course. If you believe something is unclear or has been omitted, please speak to me.

As discussed in Section III of this syllabus, you are required to complete case write-ups that are submitted for a grade in a group of 4-6 students. The write-up must be the original work of only the students in that group, all of whose names must appear on the write-up. You may not use any materials containing solutions or partial solutions to the case. This includes solutions prepared by current and former students at Kellogg or elsewhere. You may discuss the case only with members of your team prior to handing in the case write-up; you may not discuss case assignments with individuals who are not members of your group. Substantial contributions by each team member on each case are expected, and all group members are responsible for the material contained in the write-up.

IV. Application of the Honor Code to ACCT 431, Continued

Both a midterm and a final exam will be administered in this course. Both exams are closed notes and closed book; no assistance may be given, received, or otherwise used during the exam. You are permitted to use a calculator when taking the exam; personal computers are not allowed. Regardless of when you take the exam, you may not discuss the exam with any other individual before the graded exams are returned (in case there are students who have not yet taken the exam). Even casual statements, such as “It was easy” or “It was hard,” are not permitted. Requests for regrades must be submitted in writing within two weeks of the day that the graded exams are returned. I reserve the right to reevaluate your grade on the entire exam if you request a regrade.

V. Application of the Code of Classroom Etiquette to ACCT 431

To facilitate the learning process at Kellogg, students developed the Code of Classroom Etiquette. In the spirit of this Code, I have identified some of the key things I think you should expect of me and some of the key things I expect of you.

You can expect that I will (1) arrive on time for class; (2) be prepared and organized for every class; (3) listen attentively, actively, and respectfully to whomever is speaking in class; (4) enforce the Kellogg Honor Code; (5) maintain equity in all course policies; (6) meet with you outside of class on an individual or group basis at a mutually agreeable time; and (7) respond to your suggestions to make this class more challenging, stimulating, and enjoyable.

I expect that you will (1) arrive on time for class; (2) complete the course assignments, required readings, assigned and discussion cases, and be prepared for every class; (3) listen attentively, actively, and respectfully to whomever is speaking in class; (4) abide by the Kellogg Honor Code; (5) thoughtfully participate in class discussion; and (6) suggest ways in which I can make this class more challenging, stimulating, and enjoyable.

Each student should select a seat at the second class session; this will be your assigned seat for the term. Class will start precisely on time and each student is expected to be prepared to begin at the start of class. Once class begins, you may leave the classroom only in the case of an emergency.

If you elect to use a laptop in class, you must sit in the last row. Further, it should be used only to take notes and you should ensure that your use is not disruptive to the other students in the class.

Cellular phones must be turned off during class.

VI. Other Matters

Materials used in this class, including, but not limited to items included in the course packet, handouts, exercises, problems, cases, discussion questions, exams, charts, and graphs are copyrighted and may not be used for purposes other than the educational experience of this class without the written consent of the instructor.

Auditors are not allowed if the class is at capacity.

VI. Tentative Topic Outline – Section 31

<u>Date</u>	<u>Topic</u>	<u>Assignment</u>
Jan. 5	Introduction & Cost Concepts	Slides [#] : pp. 1-27 Text: ch. 1, pp. 32-36, Appendix 2.2 Article: “F.A.A.’s Accounting Project...” Article: “Oracle Pays \$2 Million in Settlement...” Reference: “Global Management Accounting Principles” Problems To Work After Class: DSW Corp. [†] , Douglass Co., 2-19*
	Product Costing: Cost Inclusion	Slides: pp. 28-47 Text: ch. 1 Supplemental material (chapter 3) Problems To Work After Class: Williams Co., Vanderbilt Corp., Keegan Co.
Jan. 12	Product Costing: Issues Related to Cost Inclusion & Cost Allocation	Slides: pp. 48-67 Text: ch. 8 (skim) Supplemental material (chapter 3) Article: “GM Net Rises 7.7% to Record” Article: “Toyota to Raise Output...” Article: “WorldCom Moved Some Costs to MCI” Problems To Work After Class: Linda Co., Mike Rayburn, Crawford Electronics
	Product Costing: Cost Measurement	Slides: pp. 68-91 Text: pp. 36-39 Supplemental material (chapter 3) Article: “How Much Does Health Care Really Cost?” Article: “Hospitals Have New Tool To Save Money” Problems To Work After Class: BNL Corp., Mannix Co., Tiger Corp., 2-32, 2-33, 2-44
Jan. 19	NO CLASS – MARTIN LUTHER KING DAY HOLIDAY (MAKE-UP ON FRIDAY, JAN. 23)	
Jan. 23	Product Costing: Cost Accumulation	Slides: pp. 92-105 Text: pp. 40-44, Appendix 2.1 (Weighted Average Method) Problems To Work After Class: Grable & Daughters, Lakeview Corp., Slam Dunk, Lawn Chair-O-Rama, 2-37, 2-38
	Overhead Allocation	Discussion Case Due: Survey Masters Slides: pp. 106-120 Text: ch. 3 Article: “Distorted Numbers” Article: “FedEx Is To Adopt Rate Structure...” Problems To Work After Class: Attaway Co., 3-27, 3-36, 3-38, 3-40
Jan. 26	Overhead Allocation, Cont.	Discussion Case Due: Dakota Office Products Slides: pp. 121-139 Article: “Alienating Customers...” Article: “New UPS Delivery Service Sends...” Problems To Work After Class: Kupchella, One v. Two-Stage Systems, Steven Inc.
	Overhead Allocation, Cont. & Review	Slides: pp. 140-150 Problems To Work After Class: Sample midterm exams
Feb. 2	IN-CLASS MIDTERM	

[#] The page numbers of the slides that are listed loosely approximate what we will cover in class.

[†] This notation refers to the additional sample problems (that I created) in your course packet. Solutions to these additional sample problems are also included in your course packet. You should skim these additional sample problems before class, and then work them after each class to ensure that you have mastered the material.

* This notation refers to problems out of the textbook. The first number indicates the chapter; the second number indicates the problem. Copies of all assigned problems from the text and their solutions are included in the course packet.

<u>Date</u>	<u>Topic</u>	<u>Assignment</u>
Feb. 2	Other Cost Allocations: Joint Costs	Slides: pp. 151-160 Text: pp. 463-467, 232-233 Supplemental material (pages 169-174, 180) Problems To Work After Class: Hirsch Co., Bower Chemical, Cinnamon Refining, Jo-By Co., Newcastle, 13-35
Feb. 9	Other Cost Allocations: Service Costs	Discussion Case Due: Wendy's Chili Slides: pp. 161-171 Text: pp. 453-463 Supplemental material (pages 161-169, 176-180) Problems To Work After Class: Pineno Co., Keaton Co., Castleford Eng., PHB Mfg., Penfolds Mfg., 13-32, 13-33
	CVP Analysis: Basics & Cost Estimation	Slides: pp. 172-190 Text: ch. 5, 6, 7, Appendix 5.2 Article: "Economics Textbook Is Getting..." Problems To Work After Class: Interpreting Regression Output, Peecher, CVP Problem, Abel Co., Hulbert Publishing, Gothic Gargoyles, 5-23, 5-36, 6-24, 7-46, 7-47
Feb. 16	CVP Analysis, Cont.	Discussion Case Due: Prestige Telephone Company Slides: pp. 191-202 Article: "Blame the Profit Dive..." Article: "Ford Warns On Overcapacity in Emerging..." Article: "Harley Goes Lean to Build Hogs"
	Budgeting & Variance Analysis	Slides: pp. 203-229 Text: ch. 9, 10 Article: "Budgeting in the Real World" Article: "No Time for Budgets" Problems To Work After Class: Zork Co., Walther Machine Co., Zoe Co., Regional Co., 9-31, 10-46
Feb. 23	Variance Analysis, Cont.	Discussion Case Due: Polysar, Limited Slides: pp. 230-235 Problems To Work After Class: 10-30, 10-31, 10-54, 10-57
	Control & Performance Evaluation	Slides: pp. 236-257 Text: ch. 12, Appendix 9.2, pp. 388-391, pp. 398-405 Article: "Fraud Detector" Article: "'Pay for Performance' No Longer..." Problems To Work After Class: Garcia, 11-26, 11-28, 11-32
Mar. 2	Decentralization & Transfer Pricing	Slides: pp. 258-271 Text: pp. 391-398 Problems To Work After Class: Acme Electric, Coastal Motor Co., TMC Corp., 11-29, 11-33
	Transfer Pricing, Cont. & Multinational Tax Issues	Discussion Case Due: Stone Group Slides: pp. 272-279 Problems To Work After Class: Interstate
Mar. 9	Multinational Tax Issues, Cont.	Slides: pp. 280-296 Article: "Google 2.4% Rate Shows How..." Article: "Apple Avoided Taxes on Overseas Billions..." Article: "More U.S. Profits Parked Abroad..." Article: "Firms Keep Stockpiles of 'Foreign' Cash..." Article: "Software Firms Find Tax Advantages..." Article: "Accenture Is Seeking to Change..." Article: "Tax Avoidance: The Irish Inversion" Article: "Sales Tax Loophole Leaves Some Cities..." Reference: "Essential Guide" and "2014 Global Transfer"
	Multinational Tax Issues, Cont. & Review	Slides: pp. 297-308 Problems To Work After Class: Sample final exams

MONDAY, MARCH 16 IN-CLASS FINAL EXAM

May 4, 2026

LUKA GJURAJ
4651 MILL STATION PLACE
JACKSONVILLE, FL 32257

RE: Application Number: 903650, Profession: 0101

Dear Luka Gjuraj:

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

DATE AND TIME: May 26, 2026, at 2:00 p.m. EST
Or as soon thereafter as can be heard

PLACE: Virtual Meeting Link:

<https://teams.microsoft.com/meet/26138420103484?p=xd7ABgKoS0X2jTr8gp>

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

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



Nichols College

Learn. Lead. Succeed.

Graduate & Professional Studies - Course Syllabus

MSA 741 Critical Thinking for Accountants

Instructor Information

See the instructor's Canvas profile for instructor contact information and availability. This can be found via the People Bar in the Canvas course for your class. Scroll to the faculty member and click on their picture, you will then learn how to contact them, their office hours, and a brief bio. If you click on the People Bar, a drop-down list will appear; Role drop-down and click to select "Instructor." When the Instructor's name/picture appears, click on the Instructor's picture to open the profile and view all of the listed information.

Course Description

This course explores why critical thinking is important in the accounting profession. The students will be encouraged to think flexibly while exploring multiple perspectives. Student will conceptualize, apply, analyze, synthesize and evaluate information from various sources. The AICPA critical thinking core competency framework will be used as a guide throughout the course.

As a result of this course, students should be able to:

1. Analyze, communicate and debate issues that arise in organizations.
2. Develop an enhanced ability to identify critical questions when exploring a new business issue.
3. Identify issues that transcend any single discipline or function of management.
4. Apply AICPA framework and thinking models to various business scenarios.

Program Goals, Learning Outcomes, & Assessment Methods

MSA Program Goals

1. Critically analyze accounting problems in order to construct creative solutions.
2. Apply appropriate professional accounting rules and standards.
3. Analyze current issues and emerging trends in accounting.
4. Apply an ethical decision making framework to accounting issues
5. Apply cultural awareness and communication skills to foster highly productive and collaborative relationships.



Program Outcome Alignment	Course Student Learning Outcome	Assessment
MSA Program Goal #1: Critically analyze accounting problems in order to construct creative solutions.	MSA 741 Course Goal #1: Analyze, communication and debate issues that arise in organizations.	Written papers/Cases Final Project - Genius Project
MSA Program Goal #1: Critically analyze accounting problems in order to construct creative solutions.	MSA 741 Course Goal #2: Develop an enhanced ability to identify critical questions when exploring a new business issue.	Written papers/Cases Final Project - Genius Project
MSA Program Goal #4: Apply an ethical decision making framework to accounting issues	MSA 741 Course Goal #3: Identify issues that transcend any single discipline or function of management.	Written papers/Cases Final Project - Genius Project
MSA Program Goal #4: Apply an ethical decision making framework to accounting issues	MSA 741 Course Goal #4: Apply AICPA framework and thinking models to various business scenarios.	Written papers/Cases Final Project - Genius Project

Course Materials

See the online course in Canvas for required citations and materials.

Instructional Methods

Work Expectations:

For a 3-credit course expect to spend about 20 hours per week. For a 1 credit course expect to spend about 7 hours per week.

Information:

The HyFlex delivery model gives the learner the flexibility to choose a learning mode that works best for them. Each week, there is a 90 minute synchronous session delivered from our Dudley campus. A student can participate by coming to campus, or by joining the classroom remotely via a web-conferencing tool. Students choosing to join remotely must use a webcam and a headset with a microphone to participate during class.

Class sessions are recorded and posted in our learning management system and can be watched at any point. During each synchronous session, the instructor will utilize discussions and activities to facilitate learning; therefore the expectation is for students to be in attendance each week.



Technology Prerequisites and Requirements

It is particularly important to know how to navigate Canvas including how to review course materials and assignments; send and receive messages; upload and download assignments; post and comment in online forums.

If you are participating remotely in a synchronous session, the expectation is that you will test Zoom (listed below) prior to the first night of class, and have a working headset with microphone and webcam available. This allows you to communicate seamlessly with your class from anywhere that you have a SECURE high-speed internet connection and a compatible computer and/or mobile device. Our HyFlex classes are streamed live from classrooms on the main campus and have students attending in-person and remotely using web conferencing software. We deliver HyFlex courses using Zoom which allows two way participation to see and hear your instructor and your classmates and allows them to see and hear you.

To ensure best possible connection/audio:

- There is a one-time small download to install the Zoom software. We highly recommend you do this ahead of time. This will take just a couple of minutes to do, though once installed, the platform relatively straightforward and very easy to use.
- For best viewing results, a wired or high-quality wifi connection is recommended if possible. Closing all unnecessary programs and applications on your computer will also improve bandwidth capabilities and performance while connected to class meeting.
- Keep microphone muted unless actively speaking to reduce feedback

Create and save Microsoft Word and Excel files. Please seek out web Tutorials or books for Personal Computer (PC) users and/or Mac users for further support.

Send, receive and manage email and Canvas messages.

Canvas Course Layout

The **Course Syllabus** and **Modules** pages in Canvas are where you will find your syllabus, course outline (schedule), any required course materials, textbook supplied handouts and slides, and other resources (meeting links) that are appropriate for the course.

The **Announcements** area of the classroom will be used by the instructor to post updates and comment on class matters. You will receive a notification in your email and when you log into Canvas when a post is made by the instructor. The Announcements tab is located on the left navigation pane.

Zoom is located in the Syllabus PAGE in Canvas and contains the URL that you will use for each live Synchronous Session during the course. The recordings of each live session are posted within 24 hours of the live class. To join the live class remotely and participate in a synchronous setting use the live session URL during the designated class meeting time. To participate, the sound quality will work best if you use a headset.

The **Weekly Modules** or sections in Canvas are arranged for each weekly session. There will be a weekly class guide posted including objectives, a discussion forum, assignment links and directions (this could



include rubrics, samples for completing assignments, and other detailed information such as how to submit assignments) and synchronous session information. Within the weekly module you will find all the supplemental material (if available) related to that week’s content.

Netiquette, Non-Attribution, Discussion Forum Expectations:

NETIQUETTE - Although it is not expected to be a problem in a graduate-level class, students are asked to behave in the discussions, forums, and other class interactions in a scholarly, professional and civil manner. If you are in doubt, do not post it! Instructors reserve the right to remove any postings deemed inappropriate, unprofessional, or otherwise distracting from the course.

NON-ATTRIBUTION - Freedom of expression is encouraged in all academic venues, ensure to remain respectful. Nichols College GPS adheres strictly to a policy of non-attribution. Guest lecturers, faculty, and students are encouraged to speak openly. It's important to facilitate a learning environment for everyone, where examples provided by students and faculty for learning are not held against the person sharing the information nor against the public, private, government organization they may use as an example. To support the free exchange of ideas, if referring to a previous speaker or discussion, students and faculty should phrase their remarks in general terms to assure protection of the original speaker's identity, profession, and place of employment. This policy applies to discussions, lectures, videos, forums, and any other presentations made available to Nichols College GPS students

Grading Policy

Grades will be based on the following numeric ranges:

A	93-100	B-	80-82
A-	90-92	C+	77-79
B+	87-89	C	73-76
B	83-86	C-	70-72

Grades are based on a scale of 100 points and are distributed among major assignments as follows:

Thinking Profile (Individual)	10%
Weekly Papers/Cases	30%
Genius Hour Project (Group)	30%
Weekly Engagement (Individual)	30%

Graduate assignments should conform to the NEASC standard (4.4) that indicates that graduate assignments should reflect significant independent learning and critical judgment. For example, graduate assignments might include such things as: more extensive readings, greater amounts of required writing,



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independent laboratory work, extensive field studies, complex projects, and developed class presentations. All assignments are expected to use APA format.

Timelines:

Pre-Assignments are typically due the Sunday prior to the class meeting. Post-Assignments are typically due the Sunday following the course meeting. Be sure to review the posted due dates in Canvas. Unless otherwise noted, grades will be posted in the Canvas Gradebook no later week following the due date of the assignment.

Late Work Policy

Late work will not be accepted.

Canvas does not allow you to submit late work. The due date in Canvas does not include seconds.

A due date of 11:59:00 PM means even at 11:59:01 PM, you will receive a failed submission message and the work will not be accepted.

Attendance Policy

Students are expected to attend (on campus or by joining remotely) and actively participate in all classes for which they are registered by completing assignments and activities according to the timeline set by the instructor. Students should inform the instructor regarding an emergency or illness and initiate arrangements to make up missed work.

Storm Cancellation Policy

Students may call (508)213-2452 after 3:00pm and a recorded message will state whether or not classes are being held at your location. A message will also appear in myNichols announcements and on the Nichols website at <http://gps.nichols.edu>.

Accommodations & Learning Support Services

If you have a documented learning difference and wish to have a reasonable accommodation made for you in this course, please contact the Office of Learning Services:

<https://my.nichols.edu/supportservices/academicsupportservices/learningservices/Pages/default.aspx>
(Portal login required)

Academic Honesty Policy

All students are required to adhere to the Nichols College Academic Honesty Policy. This policy may be found in the Catalog or online at:

<http://gps.nichols.edu/catalog/general-information/academic-honesty-policy/>
(Portal login required)



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Credit Hour Policy

All students are required to be familiar with the Nichols Credit Hour Policy. This policy may be found in the Catalog or online at:

<https://my.nichols.edu/administration/policies/Documents/Credit%20Hour%20Policy.pdf>

(Portal login required)

Details	Due
 M1 Pre - Discussion	due by 11:59pm
 M1 Pre - Introduction	due by 11:59pm
 M1 Post - Find the Fraud - Crack the Case (Team)	due by 11:59pm
 M2 Pre - Cumulative Case - The Coffeehouse	due by 11:59pm
 M2 Pre - Discussion	due by 11:59pm
 M2 Pre - What would you do?	due by 11:59pm
 M2 Post - Article & Summary	due by 11:59pm
 M2 Post - Myths of Decision Making	due by 11:59pm
 M3 Pre - Cumulative Case - The Coffeehouse	due by 11:59pm
 M3 Pre - Discussion	due by 11:59pm
 M3 Post - Article & Summary	due by 11:59pm
 M3 Post - Decision-Making Elements	due by 11:59pm

March 27, 2026

CHRISTOPHER DALE KULP
3946 SAINT JOHNS AVENUE
APARTMENT 306
JACKSONVILLE, FL 32205

RE: Application Number: 891186, Profession: 0101

Dear Christopher Dale Kulp:

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

DATE AND TIME: May 26, 2026, at 2:00 p.m. EST
Or as soon thereafter as can be heard

PLACE: Virtual Meeting Link:

<https://teams.microsoft.com/meet/26138420103484?p=xd7ABgKoS0X2jTr8gp>

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

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



BUSI 611
Managerial Accounting
Syllabus – Spring 2018
Professor: Eugene H. Cantor, JD, LLM (Tax), CPA The Course

BUSI 611, Managerial Accounting, covers the fundamental ideas of managerial accounting, which involve the techniques and methods management accountants use to develop the information managers need to make meaningful and effective strategic decisions in running a business. Topics covered include use of accounting data in corporate planning and control. Cost-volume-profit analysis, budgeting, pricing decisions and cost data, transfer pricing, activity-based management, performance measures, and standard costing.

The course prerequisite is BUSI610 and the course is restricted to students in the Smith Business and Management (Master's).

The course meets Mondays and Wednesdays, January 22, 2018 – March 9, 2018, 6:00pm-7:50pm, VMH 1520.

Instructor Contact Information

Office: VMH 4333N (College Park)

Office Hours: By appointment, also via Google Meetup or AdobeConnect by appointment.

Personal (as opposed to virtual) meetings would be most convenient if scheduled for Tuesdays before or after class.

Phone: 301-263-0798 (Home)

301-263-9393 (FAX)

240-401-4519 (Mobile)

Email: ecantor@rhsmith.umd.edu

Learning Objectives

After taking this course, students should be able to:

- Use cost behavior patterns, including variable, fixed and mixed costs to develop business strategies to achieve efficient and effective manufacturing operations.
- Prepare and analyze managerial accounting-based statements for strategic decision making.
- Use cost-volume-profit relations to develop break-even analyses.
- Develop and implement operating leverage strategies.
- Assign costs to cost pools using activity-based costing methodology.
- Use activity-based costing to compute product and customer margins.
- Identify relevant and irrelevant costs and benefits and develop business strategies for decision making.
- Prepare analyses for make or buy decisions, special order decisions, joint product costing and

segment drop or retain decisions.

- Determine the value of obtaining more of a constrained resource.
 - Compute variances for direct materials, direct labor and manufacturing overhead.
- Use variances in making strategic management decisions.

Course Materials

The required textbook for this course is *Managerial Accounting* by James Jiambalvo, sixth edition. The textbook must be purchased from the publisher's website. Two versions are available: a hard copy, black and white, paperback version or an electronic color version. Both versions include the online homework tool **and** electronic access to the full text for 12 months.

If you buy the all digital copy, access to everything is immediate. If you buy the hard copy, you will have to wait to receive your logon code to access the homework tool. However, access to the course is available for free on A TRIAL BASIS while you are waiting for delivery of the text and code. When you receive the code, you can update your trial registration to the full version.

Purchase information can be found [here](#). Instructions to access Wiley Content and Technology for this course may be found [here](#). (Note: the linked document refers to EMBA 611 materials, but this is the correct set of materials for this course.)

Please be aware that because the textbook is specially printed for this class, if you order a hardcopy of the text, Wiley representatives will inform you that the book is on backorder and will not be available for three weeks. This is incorrect; apparently Wiley is unable to communicate to its representatives that the textbook is currently available. The likely time period for book shipment is one week after the order is placed. Note that you may receive complementary access to the eBook and WileyPLUS for two weeks, so you may use this access in the interim, until you receive your hard copy text.

2

Special Needs

Any student with special needs should bring this to my attention as soon as possible, but not later than the second week of class.

Rules for Success in BUSI 611

Any accounting course is best learned by application. This means quite simply that it is not sufficient to merely read the material. Students must actually work exercises and problems that develop the critical thinking and analytical skills required to apply the concepts effectively to factual situations.

Below are some tips for success to help you in this course:

- **Participate**: Participation is a critical part of the course. You can learn as much, if not more,



from the ideas and perspectives of your peers and instructor. Participation also can help you articulate your ideas and develop critical thinking skills.

- **Manage your time**: Make time for your online learning and participation in discussions each week. Give yourself plenty of time to complete assignments including extra time to handle any technology related problems.
- **Log-in regularly**: Log in to Canvas several times a week to view announcements and any additional materials.
- **Do not fall behind**: This class moves at a quick pace and each module builds on the previous module. It is very difficult to catch up if you wait until the last minute to complete your assignments or skip a learning unit. Managerial accounting takes time to digest, so it try to spread-out your readings and homework throughout the week. If there are circumstances that are interfering with your studies, please contact me as early as possible to see if I can make any necessary accommodations.
- **Terminology and formulas**: Pay particular attention to the terminology in managerial accounting. Each term has a particular meaning that will influence how problems are worked. Also, do not memorize formulas without understanding how they work. If you've had chemistry, you know what this means.
- **Utilize the Canvas settings**: Canvas can ensure you receive timely notifications in your email or via text. Be sure to enable announcements to be sent instantly or daily. You can find more information at <https://community.canvaslms.com/docs/DOC-1806>.
- **Ask for help if needed**: If you need help with Canvas ELMS or other technology, contact Smith IT. If you are struggling with a course concept, reach out to your peers, TAs, and/or professor for support.

3

Academic Integrity

The University is an academic community. Its fundamental purpose is the pursuit of knowledge. Like all other communities, the University can function properly only if its members adhere to clearly established goals and values.

The University's Code of Academic Integrity is designed to ensure that the principles of honesty and integrity are upheld. You are expected to adhere to this Code. The Smith School does not tolerate academic dishonesty. All acts of academic dishonesty will be dealt with in accordance with the provisions of this Code. Anyone suspected of academic dishonesty will be referred to the Office of Student Conduct immediately. Please visit the [website](#) for more information on the University's Code of Academic Integrity.

Academic Dishonesty: any of the following acts, when committed by a student, shall constitute academic dishonesty:

- **Cheating**: intentionally using or attempting to use unauthorized materials, information, or study aids in any academic exercise.
- **Fabrication**: intentionally and unauthorized falsification or invention of any information or citation in any academic exercise.
- **Facilitating academic dishonesty**: intentionally or knowingly helping or attempting to help another to violate any provision or the Code of Academic Integrity.
- **Plagiarism**: intentionally or knowingly













representing the words or ideas of another as one's own in any academic exercise.

On the Final Examination you will be asked to sign the following pledge:

I pledge on my honor that I have not given or received any unauthorized assistance on this Examination. In addition, I pledge that I will not discuss this examination with or disclose its contents to any student who has not taken it.

4

To help you avoid unintentional cheating, the following table lists levels of collaboration that are acceptable for each type of graded exercise. If you are ever unclear about acceptable levels of collaboration, please ask!

	 OPEN NOTES	 USE BOOK	 SEARCH ONLINE	 ASK FRIENDS	 WORK IN GROUPS
WileyPlus Graded Homework	✓	✓	✓	✗	✗
Online Quizzes	✓	✓	✓		
Final Examination					

Course Graded Tasks

WileyPLUS Graded Homework Assignments: We will be using the WileyPLUS Accounting facility (“WileyPLUS”). You will be allowed three attempts with the homework; however you will be able to ask whether your answer is correct before submitting your answers. Due dates for these assignments are on the Course Syllabus and will take place after the material is covered in class. Please note that you will be responsible for meeting these deadlines. A 25% penalty will be imposed to late submissions. I will drop your lowest WileyPLUS score.

Online Quizzes: Each week students will take an online timed quiz, based on the previous week’s materials. In addition to the online quizzes, students will be given a non-graded practice quiz.

Final Examination: There is one, open-book and notes, Final Examination in this class. Make-Up examinations will be given only for reasons listed as acceptable in the undergraduate course catalog: “illness, personal injury, religious observance, or participation in University activities at the request of University authorities.” You must provide appropriate written documentation upon request and in person to use any of these excuses.

Weighting of Course Graded Assessments

Grading Categories		
Deliverables	Points	Weight
WileyPLUS Homework Assignments	200	40%
Online Quizzes	100	20%
Final Examination	200	40%
Total	500	100%

Grading

I will base examination scores on class performance and national standards. If I believe the scores for the Final Examination or any other graded assignment is unusually low, I may revise the scale I use for scoring points, and provide a uniform adjustment to all scores. I reserve the right to curve the planned ranges for assigning grades, but I will not round up percentage scores.

The planned schedule for assigning course grades is as follows:

<u>Grades Scores</u>
A+ 95.0%-100.0%
A 91.0%-94.9%
A- 89.9%-90.9%
B+ 89.0%-89.8%
B 81.0%-88.9%
B- 79.9%-80.9%
C+ 79.0%-79.8%
C 71.0%-78.9%
C- 69.9%-70.9%
D 60.0%- 69.8%
F 00.0%-59.9%

Please note that these grade ranges will be strictly enforced. I will not raise grades that are even 1 point below a particular range. I will not deviate from the course syllabus. A mark of “I” (Incomplete) is given only if your course work has been qualitatively satisfactory, when, because of illness or other compelling circumstance beyond your control, you have been unable to complete a small portion of the course requirements. Under no circumstances will the mark of “I” be recoded for you if you have not satisfactorily completed the major portion of the course requirements.

You must obtain an Incomplete Contract from the Undergraduate Studies Office (located on the ground floor of VMH) and return the contract to Undergraduate Studies after obtaining the required lecturer signatures.

6

CMA Examination

The CMA is the globally recognized, advanced-level credential appropriate for accountants and financial professionals in business. Achieving the CMA demonstrates your professional expertise in financial planning, analysis, control, decision support, and professional ethics – skills that are in demand by organizations around the world.

For more information on the CMA Examination look [here](#).

Course Schedule

<p>1</p> <p>Mon, Jan 22</p>	<p style="text-align: right;"><u>Course Introduction</u></p> <ul style="list-style-type: none"> • Syllabus review • Textbook information • Course policies and procedures <p style="text-align: center;"><u>The Role of Managerial Accounting in Business</u></p> <p><u>Class Coverage</u></p> <ul style="list-style-type: none"> • Jiambalvo Chapter 1, Managerial Accounting in the Information Age, P. 2-26 • Review Problems 1 and Review Problem 2, P. 25-26 • Completion of Chapter 1 Workbook Materials • Case 1-1, Local 635 • Completion of Chapter 1 Practice Test <p><u>Post-Class</u></p> <ul style="list-style-type: none"> • Completion of graded homework on <input type="text"/> • Completion of post-class graded quiz on <input type="text"/>
<p>2</p> <p>Wed Jan 24</p>	<p style="text-align: right;"><u>Product Costing: Application and Use</u></p> <p><u>Class Coverage:</u></p> <ul style="list-style-type: none"> • Jiambalvo Chapter 2, Job Order Costing for Manufacturing and Service Companies, P. 36-68 • Review Problems 1 and 2, P. 68-71 • Coverage of Chapter 2 Workbook Materials

<p>3 Mon Jan 29</p>	<p style="text-align: right;"><u>Product Costing: Application and Use (Cont'd)</u></p> <p><u>Class Coverage:</u></p> <ul style="list-style-type: none"> • Jiambalvo Chapter 2, Job Order Costing for Manufacturing and Service Companies • Completion of Chapter 2 Workbook Materials • Case 2-2, YSL Marketing Research <p><u>Post-Class:</u></p> <ul style="list-style-type: none"> • Completion of graded homework on <input type="text"/> • Completion of post-class graded quiz on <input type="text"/>
<p>4 Wed Jan 31</p>	<p style="text-align: right;"><u>Product Costing: Application and Use (Cont'd)</u></p> <ul style="list-style-type: none"> • Jiambalvo Chapter 4, Cost-Volume-Profit Analysis • Coverage of Chapter 4 Workbook Materials

<p>5 Mon Feb 5</p>	<p style="text-align: right;"><u>Product Costing: Application and Use (Cont'd)</u></p> <p><u>Class Coverage:</u></p> <ul style="list-style-type: none"> • Jiambalvo Chapter 4, Cost-Volume-Profit Analysis • Completion of Chapter 4 Workbook Materials • Case 4-1, Rothmueller Museum <p><u>Post-Class</u></p> <ul style="list-style-type: none"> • Completion of graded Chapter 4 homework on [redacted] • Completion of post-class Chapter 4 graded quiz on [redacted]
<p>6 Wed Feb 7</p>	<p style="text-align: right;"><u>Product Costing: Application and Use (Cont'd)</u></p> <p><u>Class Coverage:</u></p> <ul style="list-style-type: none"> • Jiambalvo Chapter 6, Cost Allocation and Activity-Based Costing • Coverage of Chapter 6 Workbook Materials
<p>7 Mon Feb 12</p>	<p style="text-align: right;"><u>Product Costing: Application and Use (Cont'd)</u></p> <p><u>Class Coverage:</u></p> <ul style="list-style-type: none"> • Jiambalvo Chapter 6, Cost Allocation and Activity-Based Costing • Completion of Chapter 6 Workbook Materials • Case 6-1, Eastside Medical Testing <p><u>Post-Class</u></p> <ul style="list-style-type: none"> • Completion of graded Chapter 6 homework on [redacted] • Completion of post-class Chapter 6 graded quiz on [redacted]

8

<p>8 Wed Feb 14</p>	<p style="text-align: right;"><u>Decision Making Using Incremental Analysis</u></p> <p><u>Class Coverage:</u></p> <ul style="list-style-type: none"> • Jiambalvo Chapter 7, The Use of Cost Information in Management Decision Making • Coverage of Chapter 7 Workbook Materials
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<p>9 Mon Feb 19</p>	<p style="text-align: right;"><u>Decision Making Using Incremental Analysis</u></p> <p><u>Class Coverage:</u></p> <ul style="list-style-type: none"> • Jiambalvo Chapter 7, The Use of Cost Information in Management Decision Making • Completion of Chapter 7 Workbook Materials • Case 7-1, Primus Consulting Group <p><u>Post-Class</u></p> <ul style="list-style-type: none"> • Completion of graded Chapter 7 homework on [redacted] • Completion of post-class Chapter 7 graded quiz on [redacted]
<p>10 Wed Feb 21</p>	<p style="text-align: right;"><u>Budgeting and Variance Analysis</u></p> <p><u>Class Coverage:</u></p> <ul style="list-style-type: none"> • Jiambalvo Chapter 10, Budgetary Planning and Control • Coverage of Chapter 10 Workbook Materials
<p>11 Mon Feb 26</p>	<p style="text-align: right;"><u>Budgeting and Variance Analysis (Cont'd)</u></p> <p><u>Class Coverage:</u></p> <ul style="list-style-type: none"> • Jiambalvo Chapter 10, Budgetary Planning and Control • Completion of Chapter 10 Workbook Materials • Case 10-2, Abruzi Olive Company <p><u>Post-Class</u></p> <ul style="list-style-type: none"> • Completion of graded Chapter 10 homework on [redacted] • Completion of post-class Chapter 10 graded quiz on [redacted]
<p>12 Wed Feb 28</p>	<p style="text-align: right;"><u>Budgeting and Variance Analysis (Cont'd)</u></p> <p><u>Class Coverage:</u></p> <ul style="list-style-type: none"> • Jiambalvo Chapter 11, Standard Costs and Variance Analysis • Coverage of Chapter 11 Workbook Materials

<p>13 Mon Mar 5</p>	<p style="text-align: center;"><u>Budgeting and Variance Analysis (Cont'd)</u></p> <p><u>Class Coverage:</u></p> <ul style="list-style-type: none"> • Jiambalvo Chapter 11, Standard Costs and Variance Analysis • Completion of Chapter 11 Workbook Materials • Case 11-1 Jackson Sound <p><u>Post-Class</u></p> <ul style="list-style-type: none"> • Completion of graded Chapter 11 homework on [redacted]. Completion of post-class Chapter 11 graded quiz on [redacted]
<p>14 Wed Mar 7</p>	<p style="text-align: center;"><u>Decentralization, Performance Evaluation and Transfer Pricing</u></p> <p><u>Class Coverage:</u></p> <ul style="list-style-type: none"> • Jiambalvo Chapter 12, Decentralization and Performance Valuation • Completion of Chapter 12 Workbook Materials <p><u>Post-Class</u></p> <ul style="list-style-type: none"> • Completion of graded Chapter 11 homework on [redacted]. Completion of post-class Chapter 11 graded quiz on [redacted]
<p>Wed Mar14</p>	<p style="text-align: center;">Final Examination</p>



University of Baltimore

Merrick School of Business

Course Title: Performance Management and Accounting Controls

Course Description:

Focuses on how managers can use accounting information in the budgeting process to assist them in planning, controlling and making decisions. Introduces students to internal controls, corporate governance and enterprise risk management. Prerequisites: ACCT 505 or equivalent.

Credit Hours: 3

Course Number and Sections:

ACCT605.HY1 (hybrid) <https://ubalt.instructure.com/courses/6236>

ACCT 605.WB1 (fully online) <https://ubalt.instructure.com/courses/6224>

Semester/Year: Fall 2024

Start and End Dates: Aug 26 – Dec 15, 2024

Instructor:

Dr. Lourdes F. White

Email: lwhite@ubalt.edu

Most course-related questions can be answered in the discussion area in Canvas. If you have a personal question (e.g., you will be out of town with intermittent access to internet during week 4) contact me via email. Please be sure to include the course number and section number in the subject line of the email. I will make every effort to respond to your inquiry within 48 hours or earlier. If an issue is urgent, please indicate "urgent" within the subject line of the email and I will respond as soon as possible. You will need to check your ubalt.edu email address regularly for class announcements I will be sending to your ubalt.edu address registered in Canvas.

Office Hours and Location: contact me via email if you need to schedule a Zoom appointment.

Student Learning Outcomes:

Upon successful completion of this course, students will be able to:

LO#1: Students will synthesize how accounting information is typically used in budgeting for planning and strategy implementation, as well as the limitations of budgeting as a planning tool.

LO#2: Students will apply accounting information for control and performance evaluation.

LO#3: Students will analyze how accounting information is used by managers in the decision-making process.

LO#4: Students will evaluate internal controls and relate them to the role of the management accountant.

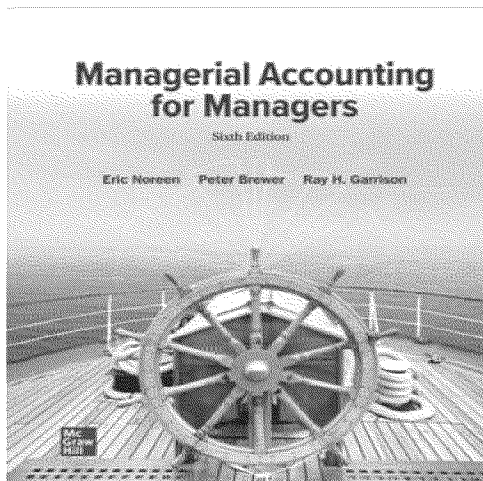
LO#5: Students will demonstrate they can apply professional ethics, sustainability, and social responsibility principles that characterize responsible managers.

Each week in this course builds upon your understanding of the previous weeks' concepts, so you need to make sure you understand each chapter in our textbook and keep up with all the readings and labs. Whenever you have questions, you are encouraged to ask them in the discussion area in Canvas. It is very important to clarify questions before moving on to the next week's materials!

Required Course Materials:

REQUIRED BOOK AND ACCESS TO CONNECT WEBSITE FOR SUBMISSION OF ASSIGNMENTS:

Managerial Accounting for Managers by Noreen, Brewer and Garrison. Mc Graw Hill, 2023, 6th edition. E-book plus Connect Access Card available online at the University of Baltimore's bookstore site using ISBN: [9781264445325](https://www.mhhe.com/9781264445325).



Go to the Canvas page that has the Lab 1 assignment, and you will be directed to Connect. You have three options to enroll:

1. use a Connect access code (available if you bought the e-book bundled with Connect); or
2. purchase Connect access online by going to the Canvas page for Lab 1 which will direct you to the Connect registration page (you will need this option if you have not purchased the book yet, or bought the book without the Connect access code); or
3. opt for temporary access using option 2 above (free immediate access to e-book and Connect for two weeks, but you will need to use options 1 or 2 above before the free period ends).

All three options for enrolling in Connect above do not include a hard copy of the book. Once enrolled in Connect, you may choose to go to the Connect website to buy an additional option to print select parts of the book or to buy a loose-leaf version of the book. Keep in mind that exams are open book; some people may prefer to have a printed version of the book for convenient use during the exam. If you choose to purchase the book from another vendor or website, you may compare different versions (hard copy, loose-leaf, digital, etc.) available for renting or buying. Just make sure that the cover, title, and edition are correct, and that the authors are listed in the correct order, so that you do not buy the wrong book with a similar title or same authors but in a different sequence. DO NOT buy the International Edition because of different chapter content.

The best browsers to use with Connect are Chrome, Edge, Firefox, and Safari. For tech questions, Connect help is available at (800) 331-5094, or by email & chat at mhhe.com/support during Mondays – Thursdays - 24hr; Fridays 12am – 9pm EST; Saturdays 10am – 8pm EST; Sundays 12pm – 12am EST.

Course Requirements (more detailed instructions will appear in Assignments in Canvas)

Individual introduction: during week 1 you will need to use the discussion area in Canvas to introduce yourself to the whole class following the instructions in the module for week 1.

Accounting labs: you will submit 12 accounting labs in Connect (Canvas will direct you to Connect for each lab). You have up to TWO attempts per question, may consult the e-book, and click on “hints” and “check my work” whenever you need assistance applying the textbook concepts and formulas to the lab questions. At the end of the course, the 12 labs will be counted with up to 4 points maximum per lab, for a total of 48 points. Labs **WILL NOT** be accepted past their due dates, so start them early in the week. Note that labs are numbered according to the chapter that they refer to in the textbook, e.g., Lab 5 refers to chap 5 of the textbook, *not* the fifth lab in this course.

Exams: the midterm and final exams are individual assignments and available during the dates and times mentioned under the heading “course schedule” below. The midterm and final exams are set to be automatically submitted by 11.59pm on the dates when they are due, unless you already submitted the exam before this deadline. If you anticipate a serious conflict with this schedule, please email me as soon as possible to request a makeup exam for you to take on another appropriate date & time. A missed exam without advance notice will receive zero points, except for a true emergency (that is an unanticipated event beyond your control, e.g., a health problem). The exam format is open-book and more details will be provided in the **modules** area in Canvas (the midterm is worth 22 points, and the final 30 points).

Attendance Policy:

ACCT605 will be offered in two sections this semester:

- Section Acct 605.HY1 is hybrid, which means that you will be attending some classes on campus (scheduled for room BC 207); the rest of the course will be online, asynchronous (meaning that there is no set day or time for you to login). Check announcements on Canvas for the schedule of classes on campus; also, **before you go to campus each time, recheck Canvas announcements for updates** in case there are last-minute changes due to weather or other emergencies (even if the University is open).

- Section ACCT605.WB1 is offered fully online, asynchronously, which means that there is no set day or time for you to login and no requirement to attend classes in person on campus. Acct 605.WB1 students are also welcome to attend any Acct 605.HY1 classes on campus if they wish; but if you would like to attend a class on campus, **before you go always recheck Canvas announcements for updates** about whether class will be held on campus that day.

Regardless of section, you need to submit your introduction, labs, and exams by their due dates.

Following federal requirements, I will report attendance during the roster verification period of **Aug 26 – Sep 10** to the Records Office. Students reported as “never attended” will be dropped from the class and will need to contact the Dean’s office to be reinstated. For the purpose of the roster verification, attendance is measured not only by logging into Canvas but also by *participation in the course through submission of assignments due during the first two weeks in the course.*

Grading Evaluation Procedure:

The overall course grade is based on a total of 100 points, distributed as: 48 points for the labs; and 52 points for the exams. Points earned throughout the course will be available in the Canvas gradebook. At the end of the course, points will be converted to letter grades following these criteria: to earn an A in the course, students will need 95 points. The minimum number of points for A- is 90; for B+ the minimum is 87; for B it is 82; for B- it is 80; for C+ it is 77; for C it is 72; and for C- it is 70. Students need a minimum 70 points to pass the course.

Additional Expectations:

Consistent preparation every week and submission of all assignments by their due dates have a decisive impact on your grade. This course is challenging and requires that you take responsibility for logging into the course site several times a week, keeping up with the readings and assignments every week. Make sure to manage your Canvas notification settings to allow you to receive class announcements about this course using the setting “notify immediately” so you do not miss any announcements I will be sending regularly: <https://community.canvaslms.com/t5/Student-Guide/How-do-I-manage-my-Canvas-notification-settings-as-a-student/ta-p/434>

The University of Baltimore offers an array of resources to promote your success in your program of study. These resources and other relevant policies are available in the link to the Syllabus Addendum: <http://www.ubalt.edu/policies/academic/Student-Success-Resources-Syllabus-Addendum.pdf>

Tentative Course Schedule:

(subject to change via class announcements sent to your email address registered in Canvas):

***All assignments are due at 11:59 pm on Sundays, unless otherwise noted.**

Week 1: *Managerial Accounting: An Overview* (Aug 26 – Sep 1)

Reading: Overview pp. 1- 20.

This prologue in the textbook introduces several key concepts, especially in the discussion on Ethics (p. 11), and Corporate Social Responsibility (p. 16) which will be themes we will revisit in the course.

Important tasks for week 1:

Read the syllabus and enroll in Connect via the Canvas page for lab 1. This will give you immediate access to the e-book allowing you to start the readings for this course. If you choose to buy also a hard copy or loose-leaf version of the textbook, order it ASAP so you will have it by week 2.

Introduce yourself in the discussion area following instructions in the module for week 1 (due Sep 1)

Week 2: *Managerial Accounting and Cost Concepts* (Sep 2 – 8)

Reading: Chapter 1

Assignment: submit Lab 1 (due Sep 8)

Week 3: *Cost-Volume-Profit Relationships* (Sep 9 - 15)

Reading: Chapter 2

Assignment: submit Lab 2 (due Sep 15)

Week 4: *Job-order Costing* (Sep 16 – 22)

Reading: Chapter 3 (except “job-order costing – an external perspective” and “overhead application and the income statement”)

Assignment: submit Lab 3 (due Sep 22)

Week 5: *Activity-Based Costing* (Sep 23 – 29)

Reading: Chapter 5

Assignment: submit Lab 5 (due Sep 29)

Week 6: *Differential Analysis* (Sep 30 – Oct 6) up to and including Special Order Decisions

Reading: Chapter 6 pp. 277 - 293

Assignment: submit Lab 6A (due Oct 6)

Week 7: *Differential Analysis* (Oct 7 – 13) cont'd

Reading: Chapter 6 pp. 293 – 298 and Appendix 6A Pricing Decisions (pp 329 – 335, 338-342)

Assignment: submit Lab 6B (due Oct 13)

Week 8: *Master Budgeting* (Oct 14 - 20)

Reading: Chapter 8 (except “the budgeted income statement” and “the budgeted balance sheet”)

Assignment: submit Lab 8 (due Oct 20)

Week 9: MIDTERM EXAM (Oct 21 - 27)

The midterm exam is due on Oct 27; see the study guide and exam format documents for details.

Week 10: *Flexible Budgets and Performance Analysis* (Oct 28 – Nov 3)

Reading: Chapter 9

Assignment: submit Lab 9 (due Nov 3)

Week 11: *Standard Costs and Variances* (Nov 4 – 10) up to and including Using Standard Costs – Variable Manufacturing Overhead Variances (focus on variances for Direct Labor, Variable Overhead)

Reading: Chapter 10 pp 488 - 503

Assignment: submit Lab 10A (due Nov 10)

Week 12: *Standard Costs and Variances* (Nov 11 – 17) cont'd- focus on variances for Direct Materials, Fixed Overhead

Reading: Chapter 10 pp 503 – 509 and Appendix 10A Predetermined Overhead Rates and Overhead Analysis in a Standard Cost System (pp 520 – 527)

Assignment: submit Lab 10B (due Nov 17)

Week 13: *Responsibility Accounting Systems* (Nov 18 – 24)

Reading: Chapter 11 (except “transfer pricing” and “service department costs”)

Assignment: submit Lab 11 (due Nov 24)

Week 14: Review & Thanksgiving Break (Nov 25- Dec 1)

Reading: review for the final exam

Week 15: *Strategic Performance Measurement* (Dec 2 - 8)

Reading: Chapter 12

Assignment: submit Lab 12 (due Dec 8)

FINAL EXAM WEEK (Dec 9 - 15)

The final exam is due Dec 15; see the study guide for the final exam for details.

University deadline for faculty to submit course grades via MyUbal: Jan 2 (grades will be available in Canvas during the week of Dec 16)

 Edit

Course Syllabus

General Information

Course Title: Accounting Information System

Credit Hours: 3

Course Number and Section: ACCT 752-WB1

Semester/Year: Fall/2025

Start and End Date: Aug 25 - Dec 15, 2025

Instructor: Hoang Nguyen

Email: hnguyen@ubalt.edu (<mailto:hnguyen@ubalt.edu>)

Office hour: BC419 on Mon 2:00 - 4:00 and Wed 2:00-4:00 or by appointment

Course Description

This course is designed to extend students' knowledge of the fundamentals of the accounting information system (AIS), which includes the collection, processing, management, and communication of accounting data. The course will focus on revenue and expenditure cycles, conversion process and financial reporting systems. Moreover, to prepare students for the ongoing transformation toward big data in accounting and auditing, this course will integrate hands on practice with widely used analytic packages including Python and SQL. Students will learn how to create and implement automation modules to handle certain AIS tasks. Emerging technologies including blockchain, and automation will also be introduced in this course.

Course Objectives

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

1. Explain the role, purpose, and importance of an accounting information system.
2. Understand the design of accounting information systems, including database structures, data flow diagrams, and systems flowcharts.
3. Understand the inputs, processing, outputs of accounting information for the major business processes.
4. Evaluate AIS for internal control purposes.

5. Build, access, retrieve and analyze accounting data from SQL server using SQL language or Python SQL package.
6. Create Python automation module to perform AIS task such as identify fraud in real time.
7. Understand how emerging technologies including blockchain and AI automation impact the AIS.

Technology Requirements:

Students will need to use following software for this course:

- Microsoft Excel
- SQL
- Python

Course Materials

1- Required Textbook: Accounting Information Systems, 4rd Edition by Vernon Richardson (Author), Chengyee Chang (Author), Rod Smith (Author)

Publisher: McGraw-Hill Education; 4rd edition (January 1, 2023)

SBN-10: 126636899x

You can buy both e-book and Connect access code following the registration link at step 3 and the total cost should be about \$184.66 + Tax

2. The "Connect" access code

The new textbook sold in the UB bookstore comes with the access code.

You also have the option of purchasing the book elsewhere and the access code separately

About half of the homework assignments and exams will be conducted in Connect.

3. Register for our course in Connect at

<https://connect.mheducation.com/class/h-nguyen-ais---fall-2025-1> 

<https://connect.mheducation.com/class/h-nguyen-ais---fall-2025-1>

You should register ASAP after the registration is opened on **08/17** even if you haven't purchased book or code yet because the *registration is FREE and you can have 2 weeks of temporary free access to all materials.*

Note that if you don't have the access code bundled with the textbook (such as if you choose an older edition of the book), the registration process also includes a step for you to purchase the code online. If you need help, follow the instructions in this link to register your course:

 <https://connect.customer.mheducation.com/students-how-to-order/> 

<https://connect.customer.mheducation.com/students-how-to-order/>

➦ [\(http://connect.customer.mheducation.com/students-how-to-order/\)](http://connect.customer.mheducation.com/students-how-to-order/) The Connect technical support link: <http://mpss.mhhe.com/> ➦ [\(http://mpss.mhhe.com/\)](http://mpss.mhhe.com/)

4. Technical Lecture:

Besides materials provided by McGraw-Hill, I will provide handouts with instruction video for technical and related topics.

Discussion Forums

You should take the "Discussion Forums" as a platform to exchange ideas with your fellow classmates and me. Our discussions will have two goals: first, to understand the concepts new topics, and second, to understand the questions for the homework or the exams. I strongly encourage you to post any study-related questions including homework questions in the forum. Class members are welcome to answer them.

Please do not send me emails to ask the course-related questions, since I want the discussion to be publicly viewable, so that repeated questions can be avoided and all students can benefit from our discussions. **For personal issues you may send me emails. In your email, please include the course and section numbers in the subject line, so that I can easily identify you.**

Performance Evaluation

Homework

Weekly homework assignments will be opened in 2 platforms:


1. Assignments on **Connect** focus on AIS concepts
2. Assignments on **Canvas** mainly on technical aspect of AIS.

All the homework assignments and the exams are due on Sundays at 11:55pm.

Test

There will be two (2) mid-term tests and one (01) final test. There will be no "make-up" test and you will receive 0 for the test you miss unless you can provide appropriate documents such as doctor appointments. In this case, a makeup test will be assigned.

Examination Makeup Policy

If you have an acceptable reason for missing an exam, you must inform me at least two weeks in advance before the final, if possible. Second, you must have an acceptable and verifiable reason for missing an exam. Acceptable reasons include serious illness (i.e., illness requiring medical attention with clear  r's note provided as evidence), participation in a university activity at the request of university officials, documented family emergency, or a religious holiday. Documentation must support the excuse.

Unacceptable excuses include heavy course loads (unless you have at least three scheduled exams on the same day), inadequate preparation, having to take off early for vacation, job interviews, etc.

The University has also adopted a formal Bereavement Policy which can be found here:

<https://www.ubalt.edu/policies/administrative/I-11.1.pdf> 

(<https://www.ubalt.edu/policies/administrative/I-11.1.pdf>) to an external site. . I will follow this policy when applicable. Please note that the policy is very clear with respect to your responsibility with respect to your communications with me and providing applicable documentation.

Policy on Late Submissions

Academic study is a serious endeavor. As such you should make every effort to meet the deadlines for submitting your work.

No Late Submissions Are Acceptable and students will receive a score of zero for that assignment.

Grade:

Your weighted average grade will be based on the following schedule:

Homework	28%
SmartBook	7%
Mid-term Test #1	20%
Mid-term Test #2	20%
Final Exam	25%

Grade Scale:

Please note that grades/percentages will not be 'rounded up'

A ≥ 93.3%	B+ ≥ 86.6%	C+ ≥ 76.6%	D+ ≥ 66.6%	
A- ≥ 90.0%	B ≥ 83.3%	C ≥ 73.3%	D ≥ 66.3%	
	B- ≥ 80.0%	C- ≥ 70.0%	D- ≥ 60.0%	F < 60.0%

Tentative Course Schedule

Week	Book Chapters	Programming Topics
08/25	Chapter 1: Accounting Information Systems and Firm Value	Setup Python/Jupyterlab and register for SQL server account

09/01	Chapter 2: Accountants as Business Analysts	Create table on SQL database Adding values to SQL tables Delete tables
09/08	Chapter 3: Data Modeling	Query data from SQL database - Select statement
09/15	Chapter 4: Relational Databases and Enterprise Systems	Joining tables table using SQL
09/22	Review and Test 1	
09/29	Chapter 5: Sales and Collections Business Process	Joining tables table using SQL (cont.)
10/06	Chapter 5: Sales and Collections Business Process	Python/Jupyterlab introduction
10/13	Chapter 6: Purchases and Payments Business Process	Python pandas package and dataframe
10/20	Chapter 7: Conversion Business Process	Python/Jupyterlab iteration
10/27	Chapter 9: Reporting Processes and eXtensible Business Reporting Language	Connect Python/Jupyterlab to SQL server Run SQL query from Jupyterlab
11/03	Review and Test 2	
11/10	Chapter 13: Accounting Information Systems and Internal Controls	Update SQL table using Python/ Jupyterlab
11/17	Chapter 11: Data Analytics in Accounting: Tools and Practice	Update SQL table using Python/ Jupyterlab with realtime datafeed
11/24	Thanksgiving break	

12/01	Chapter 14: Information Security and Computer Fraud. Chapter 12: Emerging Technologies: Blockchain and AI Automation	Python Automation for updating SQL table
12/08	Final Exam	

[Policies] Student Success Resources Syllabus Addendum

UBalt Resources for Students

Academic and support resources for all students at UBalt include but are not limited to:

RLB Library

1420 Maryland Ave.

library@ubalt.edu (<mailto:library@ubalt.edu>)

410.837.4260

The **RLB Library** (<http://ubalt.edu/library>) is the center for academic support at UB. **Academic Success programs** (<http://ubalt.edu/success>) include free **tutoring** (<http://www.ubalt.edu/tutoring>), **writing consultations** (<http://ubalt.edu/writingcenter>), **math/statistics support** (<http://ubalt.edu/mathsupport>), **computer skills workshops** (<http://www.ubalt.edu/workshops>), **research consultations** (http://library.ubalt.edu/about-us/information-literacy/research_consultation.cfm), and **coaching** (<http://www.ubalt.edu/coaching>) for undergraduate and graduate students alike. The OWL (Online Writing Lab) offers customized feedback on papers through **MyUB** (<http://myub.ubalt.edu/>).

Librarians can work with (<http://library.ubalt.edu/research-consultation/>) you to improve strategies for locating, evaluating, and using information. Use the library website to **search for books, articles and movies** (<http://library.ubalt.edu/>); **access databases** (<http://ubalt.libguides.com/az.php>); see if your **textbook is on reserve** (<http://library.ubalt.edu/course-reserves/current-list.cfm>); **follow guided tutorials** (<https://ubalt.libguides.com/tutorials>); or **chat with a librarian** (<http://library.ubalt.edu/research-help/>). The library is home to a large computer lab, a digital design lab, a video board game library, presentation practice rooms, reservable group study rooms, and individual study spaces.

All services are provided both in-person and online. In-person services are at the RLB Library building, and online services are accessed through the RLB website and Zoom. Many services are available evenings and weekends – see [the website](http://ubalt.edu/success) [↗\(http://ubalt.edu/success\)](http://ubalt.edu/success) for details or email:

tutoring@ubalt.edu (<mailto:tutoring@ubalt.edu>)

writing@ubalt.edu (<mailto:writing@ubalt.edu>)

math@ubalt.edu (<mailto:math@ubalt.edu>)

workshops@ubalt.edu (<mailto:workshops@ubalt.edu>)

reference@ubalt.edu (<mailto:reference@ubalt.edu>)

coaching@ubalt.edu (<mailto:coaching@ubalt.edu>)

Click on in [MyUB](http://myub.ubalt.edu/) [↗\(http://myub.ubalt.edu/\)](http://myub.ubalt.edu/) alt to make an appointment or reserve a study room.

Disability & Access Services

Academic Center 111

das@ubalt.edu (<mailto:das@ubalt.edu>)

<http://www.ubalt.edu/das> [↗\(http://www.ubalt.edu/das\)](http://www.ubalt.edu/das)

410.837.4755


[Disability and Access Services](http://www.ubalt.edu/das) [↗\(http://www.ubalt.edu/das\)](http://www.ubalt.edu/das) strive to help our students with disabilities meet their academic potential. If you have a documented disability (permanent or temporary) that requires accommodation, please contact DAS. The office provides reasonable and appropriate accommodations for students who have documented disabilities.

DAS is also responsible for the support of students who are pregnant as the pregnancy, delivery and recovery can impact the student. Appropriate academic adjustments or modifications are determined based on each student's situation.


The COVID-19 pandemic has created change and disruption in many of our procedures, but it has not altered the institution's commitment to equal access to educational opportunity. Students with disabilities who may need accommodation in order to fully participate in this class in this altered format should contact the Office of Disability and Access Services to begin the discussion of how best to ensure that access.

Student Assistance Program

24/7  hotline: 1.800.327.2251

Mobile or Online Access: **Apple**  (<https://apps.apple.com/ca/app/bhs-app/id1470000469>), **Google Play**  (https://play.google.com/store/apps/details?id=com.app.bhsvbdu&hl=en_US) & **Portal**  (<https://portal.bhsonline.com/>).


Username: UBALT


The **Student Assistance Program**  (<http://www.ubalt.edu/studentassistance>) (SAP) provides students with access to confidential, accessible support to manage life's challenges. The SAP offers personal counseling and consultation on a variety of topics including family concerns, academic skills, finances, substance abuse, legal consultations, childcare, and elder care. The SAP is available to all current UB students. If you have any questions, contact Clinical Case Manager Tony DuLaney at tdulaney@ubalt.edu (<mailto:tdulaney@ubalt.edu>) or 410.837.4755.

Compass Case Management

Academic Center 111

410.837.4755

Compass Case Management  (<https://www.ubalt.edu/about-ub/offices-and-services/dean-of-students/compass/>) works with University of Baltimore (UBalt) Students to help them identify supports and resources both on UBalt's campus and within the community at large.


Through this program, a Case Manager (CM) works with students to learn about their aspirations, goals, and the barriers that are currently affecting their progress. From there, the CM will assist the student in creating a unique Student Success Plan to help them achieve their goals. Students can also refer fellow classmates or themselves if they think they could benefit from the program. To do so, they can simply complete a **Compass Referral Form**  (https://cm.maxient.com/reportingform.php?UnivofBaltimore&layout_id=5).

Office of Student Support

Academic Center 111 & 112

studentsupport@ubalt.edu (<mailto:studentsupport@ubalt.edu>)

410.837.4755

The **Office of Student Support**  (<https://www.ubalt.edu/about-ub/offices-and-services/dean-of-students/>) is committed to providing a holistic educational experience for all students. The Office assists University of Baltimore students to develop high standards of conduct, cultivate meaningful relationships, build resiliency, obtain equity through accessibility, and practice advocacy. Through collaborations with campus and community partners the office supports students as they navigate the university experience.

UBALT COVID-19 Response

studenthealth@ubalt.edu (<mailto:studenthealth@ubalt.edu>)

To learn more about the University of Baltimore's Covid-19 response, including the steps for reporting a positive test, students should email studenthealth@ubalt.edu. Information can also be found on (<mailto:studenthealth@ubalt.edu>) UBalt's [Covid-19 webpage](https://www.ubalt.edu/covid-19/index.cfm). (<https://www.ubalt.edu/covid-19/index.cfm>)

University Police

contact@police.umaryland.edu (<mailto:contact@police.umaryland.edu>)

410.706.6882

EMERGENCY PHONE: 911 Relay users dial 7-1-1

From time to time, the weather, power outages, and other factors play a role in the daily life of the UBalt campus. Emergency announcements are communicated via the [UBalt home page](http://www.ubalt.edu/) (<http://www.ubalt.edu/>), campus emails (to UBalt email addresses), local media outlets, and the emergency [Campus Text Alert System](http://www.ubalt.edu/about-ub/offices-and-services/university-police/campus-safety/emergencies/text-message-system.cfm) (<http://www.ubalt.edu/about-ub/offices-and-services/university-police/campus-safety/emergencies/text-message-system.cfm>). Students, faculty, and staff are strongly encouraged to register for this emergency notification system. Once registered, you will be alerted to any emergency on campus regardless of where you are—on, off, or en route to campus. Sign up for the Campus Text Alert System through the tools in the MyUBalt portal.

UB Canvas Support

support@instructure.com (<mailto:support@instructure.com>)

+1 (855) 244-3363 (toll-free)

Call, email, or use [live chat](https://cases.canvaslms.com/liveagentchat?chattype=student&sfid=001A000000KLJ0uIAH) (<https://cases.canvaslms.com/liveagentchat?chattype=student&sfid=001A000000KLJ0uIAH>) for Canvas Support, available 24/7. Canvas Technicians will provide immediate assistance to help resolve your problem or connect you with another staff member who can provide additional support.

Office of Technology Services

Business Center 002

callcenter@ubalt.edu (<mailto:callcenter@ubalt.edu>)

410.837.6262

The [Office of Technology Services \(OTS\)](http://www.ubalt.edu/ots) (<http://www.ubalt.edu/ots>) provides overall technical support to the UBalt community. There is a specific guide for [IT for Students](http://www.ubalt.edu/about-ub/offices-and-services/technology-services/get-started/it_students.cfm) (http://www.ubalt.edu/about-ub/offices-and-services/technology-services/get-started/it_students.cfm). An equipment borrowing program exists, with technology such as laptops and webcams available for **free**

sign-out [↗\(https://ubalt.teamdynamix.com/TDClient/1799/Portal/Requests/ServiceDet?ID=42630\)](https://ubalt.teamdynamix.com/TDClient/1799/Portal/Requests/ServiceDet?ID=42630) by students for use with projects and course work by appointment only. Students can obtain free and reduced-rate software such as free Office 365 products and specially priced Adobe products. Options are listed on **Software for Students** [↗\(http://www.ubalt.edu/about-ub/offices-and-services/technology-services/services/software-for-students.cfm\)](http://www.ubalt.edu/about-ub/offices-and-services/technology-services/services/software-for-students.cfm). Ubalt computer labs will be open and will follow a **regular schedule** [↗\(http://www.ubalt.edu/about-ub/offices-and-services/technology-services/labs/hours.cfm\)](http://www.ubalt.edu/about-ub/offices-and-services/technology-services/labs/hours.cfm) this fall. Computer lab hours are subject to change, given any changes to the status of the pandemic. All students have free access to Microsoft Office 365, Zoom, Panopto, and SPSS for their devices. Our Call Center staff will help you find available UB technology and support your access to those. If you have any question, you can reach the Call Center at the above email and phone number.

UBalt Campus Pantry

The **University of Baltimore Campus Pantry** [↗\(http://www.ubalt.edu/pantry\)](http://www.ubalt.edu/pantry) was founded on the idea that no member of the campus community should experience hunger. The pantry provides critical food assistance and resources, as well as outreach and volunteer opportunities. It is supported through the generosity of campus and community members and benefits from strong partnerships. The UBalt Campus Pantry is one of many resources offered to meet basic needs for the campus community.

Campus Pantry hours for Fall and Spring semesters:

- Tuesday 12-6 p.m.
- Wednesday 12-6 p.m.

Student Center Room 202 A

410.837.5417

pantry@ubalt.edu (<mailto:pantry@ubalt.edu>)

The UBalt Campus Pantry would not be possible without key partners, who help us to build capacity, connect our participants to resources, and expand the reach of these critical services:

- **Transform Mid-Atlantic** [↗\(https://transformmidatlantic.org/\)](https://transformmidatlantic.org/)
- **Maryland Food Bank** [↗\(https://mdfoodbank.org/\)](https://mdfoodbank.org/)
- **Maryland Hunger Solutions** [↗\(https://www.mdhungersolutions.org/\)](https://www.mdhungersolutions.org/)
- **Student Government Association** [↗\(https://involvement.ubalt.edu/sga/sga-home-page/\)](https://involvement.ubalt.edu/sga/sga-home-page/)

Textbooks

Students must order all textbooks online, except for a few courses which use “course packets” available for purchase at the Hive on the first floor of the Student Center. For orders over \$59, textbooks are mailed free to a student’s home or workplace. See detailed ordering instructions for students and FAQs [online](https://www.ubalt.edu/about-ub/offices-and-services/auxiliary/bookstore/) [↗\(https://www.ubalt.edu/about-ub/offices-and-services/auxiliary/bookstore/\)](https://www.ubalt.edu/about-ub/offices-and-services/auxiliary/bookstore/). Financial Aid

may be used to purchase textbooks online, as well as school supplies, computers, course packets and other necessities at the Hive; FAQ links below provide details.

Several textbook formats are often available for materials in the online store, including print, digital, new, used, and rental. If there is a buyback price for the textbook, it is listed next to the price, so that students can make informed decisions about which format makes the most sense to purchase. Labs and online resource access are also available for some courses through the online store. Many courses provide e-reserves through the library to provide access to readings for the first week of the course.

The Hive, the campus store located in the Student Center, does not stock copies of textbooks, but does have law course packets, UBalt spirit wear, computers, backpacks, headphones, bottled soda, and snacks. The Hive campus store is also online, and financial aid credit may be used online to make purchases.

- **Textbook and campus store credit** [↗ \(http://www.ubalt.edu/about-ub/offices-and-services/auxiliary/bookstore/Textbook-and-Supplies-Credit.cfm\)](http://www.ubalt.edu/about-ub/offices-and-services/auxiliary/bookstore/Textbook-and-Supplies-Credit.cfm)
- **FAQ** [↗ \(https://www.ubalt.edu/about-ub/offices-and-services/auxiliary/bookstore/bookstore-credit-FAQ.cfm\)](https://www.ubalt.edu/about-ub/offices-and-services/auxiliary/bookstore/bookstore-credit-FAQ.cfm)
- **Buy Textbooks** [↗ \(https://bookstore.mbsdirect.net/vbm/vb_buy2.php?&FVCUSNO=2175\)](https://bookstore.mbsdirect.net/vbm/vb_buy2.php?&FVCUSNO=2175)
- **Visit online campus store** [↗ \(https://ubalt.bncollege.com/shop/ubalt/home\)](https://ubalt.bncollege.com/shop/ubalt/home)

Policies and Procedures Related to Courses

Attendance During Add/Drop (Schedule Adjustment) Period

UBalt can drop students from a class roster who do not:



- participate in the face-to-face or online class by the end of the add/drop date, or
- have Office of the Registrar permission to be added to a class after the add/drop date. Students must notify the course instructor immediately upon obtaining permission and must participate in class as soon as possible.

Once a student is registered and the add/drop date has passed, UBalt does not drop for nonattendance, but there are consequences for students missing classes. Students are subject to the University and class attendance policies.

Attendance/Participation in Remote Classes taken Online in Real Time (i.e., synchronous classes)

Students should keep in mind that faculty must be able to determine if a student is truly participating in a class to comply with University and accreditation attendance policies. A student is considered absent if

logged into a synchronous class but does not respond via audio, chat or other approved methods to a faculty prompt. Visual and/or audio presence may be required for examinations or other types of assessment (including required participation in discussion), and video presence may be required by faculty for every class meeting, except when students have made other arrangements with the faculty member due to exceptional circumstances. Students should be mindful that misrepresentation of attendance is academic integrity violation and, in the School of Law, an honor code violation.

Students may wish to position themselves with their back to a wall or use a virtual background in Zoom while remaining clearly in attendance and engaged in class. See [Zoom Virtual Background system requirements](https://support.zoom.us/hc/en-us/articles/360043484511)  (<https://support.zoom.us/hc/en-us/articles/360043484511>) for more information; Chromebooks and Chrome OS do not support virtual backgrounds or the blur feature. University of Baltimore backgrounds can be downloaded from the [University website](http://www.ubalt.edu/social-media.cfm)  (<http://www.ubalt.edu/social-media.cfm>). Webcams and computers may be borrowed from the Office of Technology Services.

Recording Statement

With the approval of the Office of Disability and Access Services, faculty may be required, or students may opt, to record classes for the purposes of accommodating a disability. Faculty may opt to record classes for students who cannot attend or so that students who wish to review may have access to the full class content. All class recordings, audio or video, are for the sole use of that specific class instruction and study and may not be used or reproduced by students for any other purpose. Similarly, students may not capture images or chat text from a class without permission from the instructor for use specific to that class instruction and study, and such images may not be used or reproduced by students for any other purpose. Violating these directions is a conduct violation. All class recordings prepared by faculty for instructional use are protected by a UBalt login process based on where they are posted, and they are configured not to be downloaded. If a class is being recorded, students may mute their microphone if they do not consent to be audio recorded, but this may mean they need to find additional ways to participate in class discussion.

Academic Integrity

The University of Baltimore (UBalt) is a community comprised of students, faculty, administrators, and staff who share a commitment to learning. Exceptional academic honesty is essential to the university's mission of learning, scholarship, and integrity. We believe:

- Honesty is the foundation of personal integrity.
- Honesty promotes substantive learning.
- Honesty validates the recognition of scholarly achievement.
- Honesty demonstrates respect for the work of others and enables effective cooperation.

All members of our community share responsibility for actively fostering academic honesty, actively discouraging academic dishonesty, and engaging in ongoing discussion of activities that may violate the spirit of honesty.

The **Academic Integrity Policy** [↗\(https://www.ubalt.edu/policies/administrative/I-2.3.pdf\)](https://www.ubalt.edu/policies/administrative/I-2.3.pdf) provides information regarding behaviors that violate the academic standards at UBalt. These behaviors include, but are not limited to, plagiarism, cheating, falsification, and facilitation. Violations of the policy will likely result in charges which can lead to a failing grade on an assignment, a failing grade in the course, or even suspension from UBalt. All UBalt students are responsible for understanding their obligations under this policy.

Students with questions about the appropriate use of materials or the manner in which work should be done should speak with their professor or seek guidance from other resources at the university such as the Robert L. Bogomolny Library and the **Citation and Licensing Guide** [↗\(https://ubalt.pressbooks.pub/citationandlicensing/\)](https://ubalt.pressbooks.pub/citationandlicensing/). Several resources are also posted **online** [↗\(https://www.ubalt.edu/about-ub/offices-and-services/dean-of-students/Resources.cfm\)](https://www.ubalt.edu/about-ub/offices-and-services/dean-of-students/Resources.cfm).

Plagiarism Tutorial

All undergraduate and graduate students are expected to take UB's **Plagiarism Tutorial** [↗\(https://www.ubalt.edu/plagiarism/\)](https://www.ubalt.edu/plagiarism/) before the end of their first semester at UBalt; some faculty may require it of their students.

Turnitin


As a part of an institution-wide effort to ensure the originality of student work, UBalt licenses **Turnitin** [↗\(https://www.turnitin.com/\)](https://www.turnitin.com/), a commercial text-matching service that analyzes students' submissions against its own archive of student papers, articles, and web sites to report on student originality and identify possible plagiarism. UBalt faculty members reserve the right to use this or other measures to evaluate student work for originality and for correct attribution.

Student Code of Conduct

Students are expected to maintain a high standard of conduct both within and outside the classroom. Since the university's role is to provide the best possible atmosphere for learning, growth, and development, individuals who violate its policies and expectations are subject to review and possible university sanctions. The **Student Code of Conduct** [↗\(https://www.ubalt.edu/policies/administrative/I-2.1.pdf\)](https://www.ubalt.edu/policies/administrative/I-2.1.pdf) outlines the university's expectations of students, discusses relevant policies of which students should be aware and details the processes students will work through should there be allegations of a potential violation.

Students are required to maintain these standards both on and off campus; failure to be aware of these expectations is not accepted as an excuse for violations. The **Office of Student Support** [↗\(http://www.ubalt.edu/communitylife\)](http://www.ubalt.edu/communitylife) is responsible for the oversight and facilitation of the adjudication of concerns regarding potential Code of Conduct violations.

Grade Challenges


Students have the right to a grade based on their actual course performance as compared to an articulated standard that is applied to all those taking a course. Each instructor must therefore be able to articulate a uniform, identifiable standard that is applied in calculating any part of a student's course grade. That standard must relate to the course syllabus, academic instruction, and the assignments and materials that were provided to the class. **Policies**  (https://www.ubalt.edu/policies/administrative/I-8.1_Grade_Challenge_Policy.pdf) and procedures related to grade challenges detail the processes to follow for students who have a grade challenge.

Mid-Semester Progress Reporting for Undergraduates


Mid-Semester Progress Reports will be issued for all undergraduate students halfway through the semester. Students may earn a grade of S/Satisfactory – which means you are passing the class with a C or better; a grade of NS/Not Satisfactory – which means your grade is a C- or lower; or a grade of FA/Failure due to absences. Mid-Semester grades do not appear on student transcripts and are not calculated as part of a student's Grade Point Average (GPA). Students who earn a grade of NS or FA should contact their professor and advisor to discuss ways to improve their performance.

Incomplete Grades and Requests




An Incomplete (I) grade may be granted to a student at the discretion of the instructor and the appropriate dean's office when the student encounters unanticipated extenuating circumstances (for example, hospitalization) that temporarily prevent the student from completing required coursework. The student should petition for the Incomplete as soon as the unanticipated circumstances are recognized, the student and faculty member must agree upon the Incomplete before term grades are due.

Documentation is required to officially issue the Incomplete, including a contract signed by the instructor and the student detailing due dates for all remaining work to be completed. Incomplete coursework must be completed by specific deadlines: the **university catalog**  (<http://www.ubalt.edu/academics/catalogs.cfm>) outlines the timeline for an incomplete to convert to an F grade if work is not completed in a timely way.

Privacy Act

Public Law 93-380 (Family Educational Rights and Privacy Act of 1974, also known as the “The Buckley Amendment”) provides certain rights to students (and, in some cases, parents) concerning access to educational records. For more specific information on your privacy rights, visit the **FERPA for Students website**  (<http://www.ubalt.edu/ferpa>).


















Title IX Sexual Harassment and Sexual Misconduct Policy

UB  **ar policies and procedures related to Title IX and nondiscrimination policies.**  (<https://www.ubalt.edu/about-ub/offices-and-services/government-relations/titleix.cfm>). The university's **Sexual Harassment and Sexual Misconduct policies** .





















(<https://www.ubalt.edu/images/homepagebackgrounds/II-7.1.pdf>) are compliant with Federal laws prohibiting discrimination. Title IX requires that faculty, student employees, and staff members report any known, learned, or rumored incidents of sex discrimination, including sexual harassment, sexual misconduct, stalking on the basis of sex, dating/intimate partner violence, or sexual exploitation and/or related experiences or incidents.

Course Summary:



















Date	Details	Due
Sun Dec 4, 2022	 <u>Automation Multiple Choices</u> https://ubalt.instructure.com/courses/7970/assignments/145095 	due by 11:55pm
Sun Sep 24, 2023	 <u>Makeup HW Week 3</u> https://ubalt.instructure.com/courses/7970/assignments/145103 	due by 11:59pm
Sun Sep 24, 2023	 <u>Upload - MAKEUP Week3 - SQL Query</u> https://ubalt.instructure.com/courses/7970/assignments/145112 	due by 11:59pm
Sun Oct 8, 2023	 <u>Week 6 - Python: For loop 2</u> https://ubalt.instructure.com/courses/7970/assignments/145099 	due by 11:55pm
Sun Oct 8, 2023	 <u>Test 1 - Overall Grade</u> https://ubalt.instructure.com/courses/7970/assignments/145108 	due by 11:59pm
Sun Oct 15, 2023	 <u>Pandas combine data - 1</u> https://ubalt.instructure.com/courses/7970/assignments/145090 	due by 11:59pm
Sun Oct 15, 2023	 <u>Week 8 - Pandas combine data 2</u>	due by 11:59pm

Date	Details	Due
	(https://ubalt.instructure.com/courses/7970/assignments/145088) 	
	 <u>Comprehensive SQL assignment - 1 OPTIONAL</u> (https://ubalt.instructure.com/courses/7970/assignments/145089)	due by 11:59pm
Sun Nov 12, 2023		
	 <u>Upload - Comprehensive SQL Assignment - SQL Query Code</u> (https://ubalt.instructure.com/courses/7970/assignments/145111)	due by 11:59pm
		
	 <u>Average Homework</u> (https://ubalt.instructure.com/courses/7970/assignments/145100)	due by 11:59pm
Sun Dec 31, 2023		
	 <u>SmartBook Average</u> (https://ubalt.instructure.com/courses/7970/assignments/145105)	due by 11:59pm
		
	 <u>Chapter 1 - Homework</u> (https://ubalt.instructure.com/courses/7970/assignments/145406)	due by 11:59pm
Sun Aug 31, 2025		
	 <u>Chapter 2 - Smart Book</u> (https://ubalt.instructure.com/courses/7970/assignments/145407)	due by 11:59pm
		
	 <u>Homework1 - Get ready with Python, Jupyterlab, SQLite</u> (classic) (https://ubalt.instructure.com/courses/7970/assignments/145091)	due by 11:59pm
Tue Sep 2, 2025		
	 <u>Homework1 - Get ready with Python, Jupyterlab, SQLite</u> (classic) (https://ubalt.instructure.com/courses/7970/assignments/145091) (1 student)	due by 11:59pm
Thu Sep 4, 2025		






















Date	Details	Due
Sun Sep 7, 2025	 Chapter 4 - Homework	due by 11:59pm
	https://ubalt.instructure.com/courses/7970/assignments/145408	
		
Sun Sep 7, 2025	 Chapter 4 - Smart Book	due by 11:59pm
	https://ubalt.instructure.com/courses/7970/assignments/145409	
		
Sun Sep 7, 2025	 Upload - Week2 - SQL Query.	due by 11:59pm
	https://ubalt.instructure.com/courses/7970/assignments/145113	
		
Sun Sep 7, 2025	 Week2 - SQL Query	due by 11:59pm
	https://ubalt.instructure.com/courses/7970/assignments/145096	
		
Sun Sep 7, 2025	 Chapter 5 Homework	due by 11:59pm
	https://ubalt.instructure.com/courses/7970/assignments/148166	
		
Sun Sep 14, 2025	 Chapter 5 SmartBook	due by 11:59pm
	https://ubalt.instructure.com/courses/7970/assignments/148167	
		
Sun Sep 14, 2025	 Upload - Week3 - SQL Query.	due by 11:59pm
	https://ubalt.instructure.com/courses/7970/assignments/145114	
		
Sun Sep 14, 2025	 Week3 Joining SQL tables	due by 11:59pm
	https://ubalt.instructure.com/courses/7970/assignments/145087	
		
Sun Sep 21, 2025	 Chapter 6 - Homework	due by 11:59pm
	https://ubalt.instructure.com/courses/7970/assignments/148480	
		
Sun Sep 21, 2025	 Chapter 6 - SB	due by 11:59pm
	https://ubalt.instructure.com/courses/7970/assignments/148481	
		











































Date	Details	Due
	 <u>Upload - Week4 - SQL Join 2</u> https://ubalt.instructure.com/courses/7970/assignments/145115	due by 11:59pm
		
	 <u>Week4 - SQL Join 2</u> https://ubalt.instructure.com/courses/7970/assignments/145097	due by 11:59pm
		
Sun Sep 28, 2025	 <u>TEST 1 - Technical part</u> https://ubalt.instructure.com/courses/7970/assignments/145106	due by 11:59pm
		
Mon Sep 29, 2025	 <u>Proctoring Enabled: Test 1</u> https://ubalt.instructure.com/courses/7970/assignments/148775	due by 11:59pm
		
Sun Oct 5, 2025	 <u>Chapter 7 - Assignment A - Multiple Choices</u> https://ubalt.instructure.com/courses/7970/assignments/148930	due by 11:59pm
		
	 <u>Chapter 7 BookSmart</u> https://ubalt.instructure.com/courses/7970/assignments/148932	due by 11:59pm
		
Sun Oct 12, 2025	 <u>Chapter 7 - Assignment B</u> https://ubalt.instructure.com/courses/7970/assignments/148931	due by 11:59pm
		
	 <u>Chapter 5 - Comprehensive Exercise: BAER BELLY Bikinis' Sales to Retailer</u> https://ubalt.instructure.com/courses/7970/assignments/145086	due by 11:59pm
		
	 <u>Upload - Week6 - SQL Join Subquery</u> https://ubalt.instructure.com/courses/7970/assignments/145116	due by 11:59pm
		




Date	Details	Due
	 <u>Week 6: Sub_queries - 3 attempts</u> https://ubalt.instructure.com/courses/7970/assignments/145117	due by 11:59pm
		
	 <u>Chapter 8 - Homework</u> https://ubalt.instructure.com/courses/7970/assignments/149315	due by 11:59pm
		
Sun Oct 19, 2025	 <u>Week 8 - Fundamental of Python: List and Loop Multiple choices</u> https://ubalt.instructure.com/courses/7970/assignments/145094	due by 11:59pm
		
	 <u>Chapter 9 Homework</u> https://ubalt.instructure.com/courses/7970/assignments/149778	due by 11:59pm
		
Sun Oct 26, 2025	 <u>Chapter 9 SmartBook</u> https://ubalt.instructure.com/courses/7970/assignments/149779	due by 11:59pm
		
	 <u>Week 9 - Pandas combine data</u> https://ubalt.instructure.com/courses/7970/assignments/145092	due by 11:59pm
		
	 <u>Chapter 14 Homework</u> https://ubalt.instructure.com/courses/7970/assignments/150024	due by 11:59pm
		
Sun Nov 2, 2025	 <u>Chapter 14 SmartBook</u> https://ubalt.instructure.com/courses/7970/assignments/150025	due by 11:59pm
		
Sun Nov 9, 2025	 <u>Proctoring Enabled: Test 2</u> https://ubalt.instructure.com/courses/7970/assignments/150303	due by 11:59pm
		
	 <u>Test 2 - Technical Part</u> https://ubalt.instructure.com/courses/7970/assignments/150301	due by 11:59pm



Date	Details	Due
	  <u>Upload - Test 2 - Technical Part - txt code file</u> https://ubalt.instructure.com/courses/7970/assignments/150302	due by 11:59pm
	 <hr/>  <u>Test 2 - Overall Grade</u> https://ubalt.instructure.com/courses/7970/assignments/145109	due by 11:59pm
Tue Nov 11, 2025	 <hr/>  <u>Chapter 11 Homework</u> https://ubalt.instructure.com/courses/7970/assignments/150555	due by 11:59pm
	 <hr/>  <u>Chapter 11 SmartBook</u> https://ubalt.instructure.com/courses/7970/assignments/150556	due by 11:59pm
Sun Nov 16, 2025	 <hr/>  <u>Update 500 tables in SQLite DB</u> https://ubalt.instructure.com/courses/7970/assignments/145098	due by 11:59pm
	 <hr/>  <u>Chapter 12 Homework</u> https://ubalt.instructure.com/courses/7970/assignments/150932	due by 11:59pm
Sun Nov 23, 2025	 <hr/>  <u>Chapter 12 SmartBook_final_copy</u> https://ubalt.instructure.com/courses/7970/assignments/150933	due by 11:59pm
	 <hr/>  <u>Chapter 15 Homework</u> https://ubalt.instructure.com/courses/7970/assignments/151475	due by 11:59pm
Sun Dec 7, 2025	 <hr/>  <u>Chapter 15 SmartBook</u> https://ubalt.instructure.com/courses/7970/assignments/151474	due by 11:59pm
	 <hr/> 	

Date	Details	Due
Sun Dec 14, 2025	 <u>Proctoring Enabled: Final Exam</u> https://ubalt.instructure.com/courses/7970/assignments/151476 	due by 11:59pm
Wed Dec 31, 2025	 <u>Course Grade</u> https://ubalt.instructure.com/courses/7970/assignments/145101 	due by 11:59pm
	 <u>Course Grade Letter</u> https://ubalt.instructure.com/courses/7970/assignments/145102 	due by 11:59pm
	 <u>Module X Quiz</u> https://ubalt.instructure.com/courses/7970/assignments/145104 	
	 <u>Template Assignment</u> https://ubalt.instructure.com/courses/7970/assignments/145107 	
	 <u>Template Quiz (classic)</u> https://ubalt.instructure.com/courses/7970/assignments/145093 	
	 <u>test</u> https://ubalt.instructure.com/courses/7970/assignments/145120 	
	 <u>Test 3</u> https://ubalt.instructure.com/courses/7970/assignments/145110 	
	 <u>test2</u> https://ubalt.instructure.com/courses/7970/assignments/145121 	
	 <u>Week X Assignment</u> https://ubalt.instructure.com/courses/7970/assignments/145118 	



Date	Details	Due
	 Week X Quiz (https://ubalt.instructure.com/courses/7970/assignments/145119) 	



March 27, 2026

KENNETH NELSON
404 NW 68TH AVE
PLANTATION, FL 33317

RE: Application Number: 817202, Profession: 0101

Dear Kenneth Nelson:

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

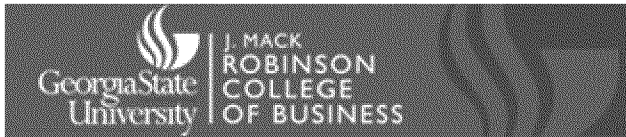
DATE AND TIME: May 26, 2026, at 2:00 p.m. EST
Or as soon thereafter as can be heard

PLACE: Virtual Meeting Link:

<https://teams.microsoft.com/meet/26138420103484?p=xd7ABgKoS0X2jTr8gp>

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

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



ACCT 4750 (3 credits)
Technology and Values in the Accounting Profession
Spring 2025

Professor:	Amanda W. Beck, Ph.D., CPA	Office:	528 RCB Bldg. (35 Broad St.)
Phone:	(404) 413-7235	Office Hours:	By appointment, virtual (via MS Teams) or in-person. I am generally available between Thursday sections (3:30-4:30).
Email:	<i>The best way to contact me is via Microsoft Teams chat or @! abeck@gsu.edu</i>	Class Schedule:	002: TR 2:15-3:30 PM (Langdale 323) 004: R 4:30 – 7:00 PM (Langdale 620)

The course syllabus provides a general plan for the course; deviations may be necessary.

Course Description:

The objective of this capstone course is to prepare the undergraduate student in accounting for a professional career of technological and cultural change. This course focuses on creating, managing, and controlling such change to achieve superior performance. It uses an economic decision-making approach to demonstrate the value of recent information technologies and the importance of maintaining professional norms.

Learning Objectives:

1. Articulate how data analytics and other evolving technologies (e.g., blockchain; artificial intelligence; machine learning) are changing the accounting profession.
2. Apply foundational concepts and techniques for answering questions with data and statistical inference.
3. Communicate and present the insights and outcomes gained from analytical inquiry.
4. Apply critical thinking to support evidence-based conclusions, including those with ethical dimensions.

Prerequisites:

Grade of B or higher in both ACCT 2101 and ACCT 2102.
Completion of ACCT4101 and ACCT4102 with at least a grade of C-.
Completion of MATH 1070 with at least a grade of C-.

Computer Skills Prerequisites: 1, 2, 4, 6, 7

Policies and Procedures:

All the policies and procedures of the School of Accountancy, Robinson College of Business, Georgia State University, and those listed in the university's most recent Undergraduate Catalog apply to this course. It is the responsibility of the students to familiarize themselves with these policies and procedures.

Required Materials:

Use of a personal laptop, tablet or smartphone to access online materials.

- Lecture videos are found on iCollege
- All other course materials will be distributed via Microsoft Teams.
- Microsoft Office
- A Google account
- Access to Accrue (must be on GSU network or VPN)
- Base R and R Studio

Tutorials and Cases:

Throughout the semester, I will assign tutorials and cases to apply your knowledge and skills as shown on the schedule below. These will correspond to major topics and can be completed either individually or in groups.

Tutorials and Cases will require the use of a computer. You do not have to turn anything in for either Tutorials or Cases, but material from both will be included in quizzes.

Accrue:

You are required to answer 10 questions correctly from Accrue, five days a week, starting from Week 1 through the end of the course (for a total of 14 weeks). Answering these questions will help you to learn core course content and aid you in studying for the exams.

Quizzes:

There will be a total of three quizzes. Quizzes will be administered **during your scheduled class time** and will be completed individually. Each quiz will cover one major topic in **10 to 30 multiple choice questions**. The quizzes are **closed-book**. Quizzes 1 and 2 are worth 100 points each. Quiz 3 is worth 200 points.

Discovery:

The key deliverable for assessment in the course is a group data analysis project, called the Discovery, culminating in a final presentation. There is an individual (presentation and contribution) and group component of the Discovery grade. Points related to the Discovery will be available throughout the course as follows, with specific dates listed on the course schedule below:

Kickoff Week

Individual students will propose their ideas for Discoveries in short (5-10 minute) in-class presentations. The students voted to have the best ideas will become Team Leaders and will earn full credit for the presentation portion of their Discovery grade. Team Leaders will select their own team members from among the remaining students (including those without winning proposals). Teams ideally have **4 total** members, 3 members only as necessary depending on class size.

Weekly Status Reports

By 10:00 AM most Thursdays (beginning in Week 4) your Team will update a weekly *status report*, found in MS Teams which documents the Team's planned objectives for the following week and progress made towards objectives made during the preceding week. Failing to update the status report by the deadline can result in deductions to Team Members' individual contribution points for that week.

Weekly Team Member Contribution evaluations

By 10:00 AM on the same Thursdays that Status Reports (above) are due, each Team Member will submit a form online allocating credit to each Team Member (including themselves) for their contributions toward the Team's overall progress in the previous week. The form should also provide brief justification for the allocations. Each Team Member each week will receive credit for the average number of points allocated to them. The sum of these points become the individual contribution portion of the Discovery project grade.

Teams of Four: Total allocations are 22 points and all Team Members should be assigned points in whole numbers (no half points).

Teams of Three: Total allocations are 16.5 points and all but *one* Team Member should be assigned points in whole numbers (one Team Member can be assigned a half point).

The guidelines above prevent allocating credit equally across all Team Members on a given week.

However, it is possible that over the course of the semester each Team Member could be evaluated equally, in which case their contributions would sum to 55 (22 points/4 team members * 10 status reports). As shown in the rubric below, this is equal to the full credit value for contributions to the Discovery project toward the final course grade. Thus, students who contribute more than the "fair share" of points are eligible for bonus (more than 55/55) and students who contribute less will receive less than full credit for this part of the grade.

Milestones

Milestones keep the Discovery on track and to give Teams an opportunity to share ideas and experiences. We will have three Milestones over the course of the semester to mark three major stages of the Discovery process: establishing an objective and collecting data, forming a statistical test plan, and executing the statistical data analyses. For each Milestone, one Team member other than the Team Leader (who was already awarded presentation points for the Kickoff presentation) will present the Team's progress since Kickoff Week or since the previous Milestone in class, and solicit feedback. Each Milestone score has a Team component and an individual component.

Team Milestone Score: After each Milestone, the rest of the class and the instructor will each rate the performance of the Team on a scale from 1 to 5. The average of the instructor's Team ratings and the mean students' Team ratings is multiplied by 5, for a maximum of 25 points awarded to each team member per milestone (75 points across the three Milestones).

Individual Milestone Score: After each Milestone, the rest of the class and the instructor will also rate the performance of the individual presenter with a rating on a scale of 1 to 5. The average of the instructor's rating and the mean students' ratings is multiplied by 10, for a maximum of 50 points awarded to the individual presenter toward the total Discovery grade. Note that, in general, the same Team member should not prepare more than one Milestone. For Teams of three, the third Milestone may be given by any combination of Team members and there is no Individual Milestone score since all individuals in the team have already earned their presentation score by the third Milestone.

Final Discovery Report

Based on feedback from the class in instructor following the third Milestone, each team will refine their analyses and finalize their results and conclusions. Teams will summarize those results and conclusions in two formats: an in-class presentation, and an executive summary (exact guidelines to be provided) to be distributed to the rest of the class online. Each Team member should contribute approximately equally overall. The rest of the class and the instructor will rate the quality/content of the report and presentation on a scale from 1 to 5. The average of the instructor's ratings and the mean students' ratings is multiplied by 20, for a maximum of 100 points awarded to each Team member.

Class Participation:

Class participation will be measured using a special course currency known as Qualia. With the exception of In-Class Preparedness Checks, students must submit a Qualia Claim Form (found on Microsoft Teams) **within one week of earning the Qualia**. There are no exceptions to this one-week deadline. The forms will be compared to the instructor's independent records to help ensure that no Qualia go undocumented. Students can earn Qualia as follows:

Popular MS Teams Contributions: A student earns 1 Qualia for every "like" (thumbs-up), "heart", or similar positive feedback (smile emoji etc.) their posts and comments earn within the first week posted to the Teams workspace (public channels only).

50 Qualia: Participate in Kickoff Week by presenting a Discovery idea to the class. Qualia is awarded regardless of whether the student becomes a Team Leader.

Up to 20 Qualia: Receive a "shout-out" from another Team or individual student for collegiality. Many Teams will be tackling similar issues, and some course material will be confusing to more than one student. Students are encouraged to collaborate on and discuss all aspects of the course other than quizzes.

- Up to 20 Qualia for providing a Team helpful feedback during a Milestone presentation. Each Team can list up to five audience participants (not members of their own Team) to nominate for shout-outs on the Status Reports submitted after each Milestone presentation.
- Up to 10 Qualia for helping others in a more general aspect of the course not directly related to Milestone presentation (for example, providing coding help). Teams can recommend non-Team

members for shout-outs on their weekly Status Reports. Individuals can recommend Team or non-Team members for shout-outs on their weekly Team Member evaluations.

I will evaluate the substantiveness of the recommended student's contribution to award Qualia in the range of 1-20 based on the above.

15 Qualia: Briefly (<5 minutes) walk the class through an obstacle encountered while working in R and a solution to the obstacle. R presents a steep learning curve for many students, and this is a way to encourage collegiality and learning together. Students should not feel discouraged from sharing an "obvious" solution – solutions often do *seem* obvious after they are discovered. However, sharing the experience can be very helpful to other R beginners.

Students may also present an article to class that contains a claim that can be tested using data analysis (<5 minutes) for discussion.

10 Qualia: *Correctly* responding to in-class preparedness checks, which are single-question mini-quizzes that assess whether students have completed out-of-class assignments prior to class (e.g., watching lecture videos; textbook readings). Note that Qualia are not awarded for attendance alone. The in-class preparedness checks are typically given at the very beginning of class and will not be re-opened for students who are late.

5 Qualia: Submit a Milestone rating form for another Team. Each form submitted equals 5 Qualia. **Do not rate your own Team.**

Minus 10 Qualia: Failing to submit ratings form for *at least two* other teams, or submitting a form for your own Team. Unprofessional behavior (e.g., use of class time to complete work for other classes, sleeping, texting, surfing the web, coming late and/or leaving early without explanation, etc.) and lack of collegiality/adequate participation in the course can also result in negative Qualia.

At the end of the semester, I will total the number of Qualia issued to all students over the course of the semester and establish an exchange rate so that the student with the most Qualia can exchange their Qualia for a total of 80 points. That exchange rate will then apply to all students' Qualia. In other words, your final participation grade will be based on a percentage of the maximum participation points (i.e., Qualia) earned in your section.

Example: If the highest Qualia earner in the class earned 650 Qualia, a student who earned 500 Qualia will have earned 76.92% (500/650), or ~61.54 of the 80 possible participation points.

Policy on Graded Materials:

All graded materials (pre and post grading) are the property of the instructor. Students may examine graded material during class or in office hours. Theft of graded material will result in a failing grade in the class and action will be pursued against the student as per the university's Academic Honesty policy. **A student should never ask for another student's graded material or offer graded material to any other student.** This policy will be strictly enforced and any violation of this policy will result in action being taken under the university's Academic Honesty policy.

iCollege:

We will primarily use Microsoft Teams and other applications. The syllabus will also be posted on iCollege, and lecture videos are **only** on iCollege so that the instructor can evaluate viewership data. It is the responsibility of the students to obtain the necessary materials from the appropriate source.

Attendance & Excused Absences

Attendance is not explicitly required but is highly encouraged. There is no requirement to submit documentation for missing class unless missing a quiz or Milestone presentation. Attendance is necessary to earn in-class points (e.g., Milestone presentations, in-person quizzes, opportunities for Qualia). In the event that a student has a University-approved excused absence on the day of Milestone presentation or quiz, the student should inform the professor before missing class and should provide appropriate documentation for the

opportunity to make up the missed points. The professor will then make arrangements with the student for making up the missed points.

Grades:

Grade appeals for any assignment must be presented to the instructor, **in writing**, within **one week** of grade posting.

There are two tracks for the course.

Full Track:

Final course grades will be determined as follows:

Quizzes (Individual)	400 points
Discovery:	
Presenting a winning proposal (Team Leader only) OR a Milestone (presenter only)	50 points
Weekly contribution evaluations, assuming equal overall contribution among team members	55 points
Milestones (All Team members)	75 points
Final Presentation and Report (All Team members)	100 points
Class participation (Individual)	80 points
Accrue (Individual)	40 points
TOTAL	800 points

The +/- grading system will be used to assign grades. The following will be the tentative cutoff points for each grade (quality points are in parentheses):

776-800	A+ (4.3);	744-775	A (4.0);	721-743	A- (3.7)
696-720	B+ (3.3);	664-695	B (3.0);	640-663	B- (2.7)
615-639	C+ (2.3);	584-614	C (2.0);	560-583	C- (1.7)
480-559	D (1.0)				
<480	F (0.0)				

Slack Track:

Final course grades will be determined as follows:

Quizzes (Individual)	400 points
Accrue (Individual)	40 points
TOTAL	440 points
Class participation (Bonus)*	40 points

* Qualia can be used to earn up to 40 bonus points, or about 9 percentage points, based on the exchange rate (i.e., 40 Qualia are not equivalent to 40 points), but *final grade remains capped at C+*. Note that for slack track students to earn this many Qualia will likely require them to attend class as frequently as full track students.

The +/- grading system will be used to assign grades. The following will be the cutoff points for each grade (quality points are in parentheses):

374-440	C+ (2.3)
352-375	C (2.0)
330-351	C- (1.7)

309-329 D (1.0)
<308 F (0.0)

Note that if the slack track is selected, a minimum of 80% of the total points is required to earn at least a C in the course. **The deadline for selecting the Slack Track is the Friday of Kickoff Week.**

Note that although Class Participation plays a relatively smaller role in the Slack Track grade, attendance is still encouraged, particularly on days when time is given to work on cases and tutorials. Quizzes are based largely on cases and tutorials, and students who do not take advantage of the time provided to work on these assignments with the instructor present for guidance generally do not do well on the quizzes, and may find it difficult to achieve a C based on quizzes alone.

The instructor reserves the right to adjust grading thresholds based on final grade distributions. Any grade cutoff adjustments will be instructor-initiated; barring an error, individual requests for grade changes will not be considered. If a student withdraws from the course, a grade of W or WF will be assigned as per university policy.

Accommodations:

GSU provides accessibility and reasonable accommodations for students with disabilities. Students who wish to request accommodation for a disability may do so by registering with the Office of Disability Services (website: <http://disability.gsu.edu/>). Students may only be accommodated upon issuance by the Office of Disability Services of a signed Accommodation Plan and are responsible for providing a copy of that plan to instructors of all classes in which an accommodation is sought. Students need to submit their Accommodation Plan no later than the **second** day of class.

Course Assessment:

Your constructive assessment of this course plays an indispensable role in shaping education at Georgia State University. Upon completing the course, please take the time to fill out the online course evaluation. The instructor may also ask for feedback throughout the semester in order to improve course delivery.

Contingency Plan for Online Instruction:

In the event that circumstances require a shift to blended or fully online instruction, all lecture materials and assessments will be made electronic and posted to iCollege. Remaining interactions within Discovery groups and between students and the instructor will take place on iCollege, Microsoft Teams, WebEx and other collaboration technologies that students or the instructor deem useful.

GSU Policy Prohibiting Students from Posting Instructor-Generated Materials on External Sites

The selling, sharing, publishing, presenting, or distributing of instructor-prepared course lecture notes, videos, audio recordings, or any other instructor-produced materials from any course for any commercial purpose is strictly prohibited unless explicit written permission is granted in advance by the course instructor. This includes posting any materials on websites such as Chegg, Course Hero, OneClass, Stuvia, StuDocu and other similar sites. Unauthorized sale or commercial distribution of such material is a violation of the instructor's intellectual property and the privacy rights of students attending the class, and is prohibited.

Select Year:

The 2024 Florida Statutes (including 2025 Special Session C)

[Title XXXII](#)

[Chapter 473](#)

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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.

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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 the those in the United States. This experience shall include providing any type of service or advice involving the use of accounting, attest, compilation, management advisory, financial advisory, tax, or consulting skills. This experience shall be verified by a licensed certified public accountant in good standing with a state or territory of the United States or a chartered accountant in good standing recognized by the IQAB, both during the applicant's work experience and at the time of verification.

Rulemaking Authority 473.304, 473.306(3), 473.308(3) FS. Law Implemented 473.306(2), (3), 473.308(3), (8) FS. History—New 12-4-79, Amended 2-3-81, 8-1-83, 3-21-84, 6-10-84, 6-5-85, 10-28-85, Formerly 21A-27.02, Amended 5-22-88, 3-21-89, 5-20-91, 12-2-92, Formerly 21A-27.002, Amended 11-2-95, 11-3-97, 1-31-05, 5-24-07, 11-30-08, 12-21-09, 12-2-14, 7-11-16, 2-13-18, 7-29-18, 2-3-20, 1-12-21, 5-14-23, 10-26-23.