

## Instructions for Deficient Applicants

For deficient new requirements (effective July 1, 2013) such as:

- ❑ Business Ethics (3 semester credit hours needed)
- ❑ Business Communication (2 semester credit hours needed)
- ❑ Research and Analysis in Accounting (2 semester credit hours needed),

A candidate who has been determined deficient, but believes they have completed the above requirements will need to request that the department chair of their business or accounting program (whichever is applicable) submit a template (undergraduate or graduate) showing what classes meet the above requirements. Before asking your school to submit a template, please make sure that there is not one already available at:

<http://www.ilboe.org/requirements/approved-college-templates/>

**Please submit the following letter and blank integration template to your department chair:**

Dear Collegiate Department Chair/Professor/Staff,

We certify the Public Accountants in Illinois & our educational requirements changed as of July 1, 2013.

The purpose of this e-mail is to request submission of your institution's template showing the course title and number as well as number of stand-alone or integrated hours awarded for the new requirements-*Business Communication* (BC), *Business Ethics* (BE) & *Research and Analysis in Accounting* (RAA). We believe this information will help assist in verifying that your students comply with those requirements.

A blank template is attached. Examples of templates received from other institutions can be found at the following link: <http://www.ilboe.org/requirements/approved-college-templates/>

The templates can be submitted via: [cratchford@ilboe.org](mailto:cratchford@ilboe.org) or at **1120 E. Diehl Rd. Ste. 107 Naperville, IL 60563 Attn: Carlarta Ratchford**. If you have any questions regarding the information discussed, please contact our office at [815-753-8900](tel:815-753-8900) or at [cratchford@ilboe.org](mailto:cratchford@ilboe.org).

Sincerely,



Russ Friedewald, *Executive Director*

8/13/2018

## Illinois Board of Examiners – Integration Template

## Florida State University – MAcc – Generalist

## AACSB accredited in Business &amp; Accounting - latest renewal 2018

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

Accounting/Business Course Number and Title	Semester Credit Hours (SCH)	Business Ethics 3 SCH	Business Com 2 SCH	Res & Anal in Acct 2 SCH	Total Hours/SCH integrated	Balance Hours/SCH in Acct classes
		Integrated or Stand-alone	Integrated or Stand-Alone	Integrated or Stand-alone		
ACG 2021 - Introduction to Financial Accounting	3 SCH					3 SCH
ACG 2017 - Introduction to Managerial Accounting	3 SCH					3 SCH
ACG 3101 - Financial Accounting & Reporting I	3 SCH					3 SCH
ACG 3111 - Financial Accounting & Reporting II	3 SCH					3 SCH
ACG 3341 - Cost Accounting	3 SCH					3 SCH
ACG 4201 - Financial Accounting & Reporting III or ACG 5216 - Advanced Accounting	3 SCH					3 SCH
ACG 4401 - Accounting Information Systems	3 SCH					3 SCH
ACG 4632 - Auditing Theory & Application I	3 SCH					3 SCH
TAX 4001 - Federal Tax Accounting I	3 SCH					3 SCH
TAX 4011 - Federal Tax Accounting II or TAX 5015 - Federal Inc. Tax Accounting II	3 SCH					3 SCH
BUL 3351 - UCC and Law for Accountancy or BUL 5335 - Law for Accountancy	3 SCH	1.5 SCH Integrated			1.5 SCH	
GEB 3213 - Business Communications	3 SCH		3 SCH Stand-Alone			
ACG 5135 - Financial Acct. Theory & Standard Setting	3 SCH			2 SCH Integrated	2 SCH	1 SCH
ACG 5175 - Financial Statement Analysis	3 SCH			2 SCH Integrated	2 SCH	1 SCH

ACG 5356 - Advanced Management Accounting	3 SCH					3 SCH
ACG 5635 - Auditing Theory & Application II	3 SCH					3 SCH
ACG 5695 - Challenges in Professional Accounting	3 SCH	3 SCH Stand-Alone				
TAX 5005 - Taxes and Business Strategy	3 SCH					3 SCH
Accounting Elective	3 SCH					3 SCH
<b>Total</b>	<b>57 SCH</b>	<b>4.5 SCH</b>	<b>3 SCH</b>	<b>4 SCH</b>	<b>5.5 SCH</b>	<b>44 SCH</b>
Add back the <u>4</u> SCH of <u>RAA</u>				= <u>4</u> SCH of Accounting		+ <u>4</u> SCH of RAA
		= <u>7.5</u> SCH of				= <u>48</u> SCH of Accounting

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

## Course Approval Letter

In the case a College or University is unable to submit a template, a course approval letter may be accepted upon review by the ILBOE evaluators. Each letter is reviewed on a case-by-case basis, and courses listed will only be used for the candidate that the letter is written for. If the school would like a course(s) to be applied in all cases, they will need to submit a template or update their current template.

For unmet new requirements (effective July 1, 2013) such as:

- ☐ Business Ethics (3 semester credit hours needed)
- ☐ Business Communication (2 semester credit hours needed)
- ☐ Research and Analysis in Accounting (2 semester credit hours needed),

Candidates who have been determined deficient may request that the department chair of their business or accounting program (whichever is applicable) write a letter to verify that:

- ☐ The new requirement(s) have been met/will be met by course(s) previously taken or currently enrolled, and state the total number of semester hours that should be applied to this new requirement.

Please Note:

- ☐ If Business Ethics or Business Communication credit is given from an accounting course, the credit will be counted towards *business* hours and not *accounting* hours (See Example ACC 498).
- ☐ For accounting courses that have integrated Bus Com and/or Bus Ethics, the credits will be applied towards business and accounting totals as applicable (See Example ACC301).
- ☐ Research and Analysis credit will be counted towards accounting hours (See Example ACC 202).

**Example:**

	Total Semester Credit Hours	Business Ethics	Business Communications	Research and Analysis in Accounting	Total Hours applied to Accounting hours
<b>ACC 498: Accounting Internship</b>	3 SCH	0 SCH	3 SCH	0 SCH	0 SCH
<b>ACC 301: Cost Accounting</b>	3 SCH	.5 SCH	.5 SCH	.5 SCH	2 SCH
<b>ACC 202: Tax Research</b>	3 SCH	0 SCH	0 SCH	2 SCH	3 SCH

**All letters must be on official school letterhead.** Department chairs may scan and email directly to evaluators (per request), faxed (815-753-8953), or sent via United States Postal Service;

Illinois Board of Examiners  
1120 E. Diehl Rd.

Suite 107  
Naperville, IL 60563

**EXAMPLE LETTER:**

Dear Illinois Board of Examiners,

This letter is to verify that "Jane Doe" has met the Research and Analysis in Accounting requirement by completing our course, "Advanced Accounting 401" at (**Name of School.**) Please apply 2 semester credit hours to this requirement.

Sincerely,  
Department Chair of Accounting/Business

**Additional Instructions:**

We ask that you complete the blank template (if not already posted on our website) that lists the courses that meet the requirements for business communications, business ethics and research analysis in accounting requirements along with the course conversion guide (to be used if course numbers/titles have changed).

Sincerely,

Illinois Board of Examiners