

BACCALAUREATE PROPOSAL APPLICATION
Form No. BAAC-02

Section 1007.33(5)(d), Florida Statutes, and Rule 6A-14.095, F.A.C., outline the requirements for a Florida College System baccalaureate program proposal. The completed Proposal form shall be submitted by the college president to the Chancellor of the Florida College System at ChancellorFCS@fldoe.org. In addition, a printed version shall be mailed to the Division of Florida Colleges at 325 West Gaines Street, Suite 1544, Tallahassee, Florida 32399-0400.

The proposal requires completion of the following components:

- Program summary
- Program description
- Workforce demand and unmet need
- Planning process
- Enrollment projections and funding requirements
- Student costs: tuition and fees
- Program implementation timeline
- Facilities and equipment specific to program area
- Library and media specific to program area
- Academic content
- Program termination
- Appendix tables
- Supplemental materials

Florida College System Institution Name: Santa Fe College
 Florida College System Institution President: Dr. Jackson Sasser

PROGRAM SUMMARY	
1.1	Program Name: <u> BS in Accounting </u>
1.2	Degree type: <u> x Bachelor of Science </u> <input type="checkbox"/> Bachelor of Applied Science
1.3	How will the program be delivered (check all that apply): <input type="checkbox"/> Face-to-face <input checked="" type="checkbox"/> Hybrid <input type="checkbox"/> Online only
1.4	List the counties in the college's service district: <u> Alachua and Bradford Counties </u>
1.5	Degree CIP code (6 digit): <u> 52.0301 </u>
1.6	Anticipated program implementation date: <u> Fall 2017 </u>
1.7	What is the primary associate degree pathway for admission to the program? <u> AA or AS in Business Administration </u>

1.8	Is the degree a STEM focus area?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
1.9	List program concentration(s) (if applicable):	Not Applicable	
1.10	Will the program be designated such that an eligible student will be able to complete the program for a total cost of no more than \$10,000 in tuition and fees?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No

PROGRAM DESCRIPTION

2.1 Describe the program.
 The proposed program is designed for students seeking a bachelor’s degree in preparation for a professional career in accounting. This major will provide comprehensive training in accounting with curriculum that includes intermediate and advanced accounting, accounting theory, tax, auditing, cost accounting, governmental and non-profit accounting, information systems, and financial statement analysis. Students will learn techniques that apply to real-world problem solving and gain preparation for an entry-level position in any aspect of the accounting profession.

WORKFORCE DEMAND AND UNMET NEED

3.1 Describe the career path and potential employment opportunities for graduates of the program.
 Students to be admitted into this program must complete an AA or AS in business administration. Upon completing the BS in Accounting, graduates will be able to find employment in a wide variety of private, public, and non-profit organizations. The proposed program’s emphasis on financial management will equip graduates with the skills needed to operate a company and direct internal financial processes, identify trends, predict a company’s needs, and inform decision-making.

3.2 Describe the workforce demand, supply and unmet need for graduates of the program that incorporates, at a minimum, the shaded information from appendix tables A.1.1 to A.1.3.
 The 2016-2017 regional demand occupation list published by the Florida Department of Economic Opportunity (DEO) indicates that there will be a total of 55 new job openings for accountants and auditors in Alachua and Bradford Counties (workforce region 9) between 2016 and 2017 (Appendix A1). The DEO’s employment projections for workforce region 9 indicate that 558 total job openings for accountants and auditors, budget analysts, tax examiners and collectors and revenue agents, and postsecondary business teachers will become available in Alachua and Bradford Counties between 2015 and 2023. This represents an average of 70 new jobs a year during this eight year period (Appendix A2). These jobs will pay an average of \$49,754 annually (Table A.1.1).

The University of Florida (UF) is the only university in Alachua and Bradford Counties. Although UF has produced an average of 179 accounting graduates per year during the last five years (Appendix A5), most of these individuals do not remain in Gainesville and the surrounding rural areas upon graduation (Appendix B1). UF's Fisher School of accounting is ranked the fifth best public undergraduate program in the country. Its graduates also hold one of the highest certified public accounting (CPA) pass rates in the United States. As a result, UF accounting graduates are offered and usually accept lucrative job offers with national and international firms, leaving the local market in dire need of accountants. All of this indicates that the unmet need for accountants and auditors in workforce region 9 will be close to the DEO's 70 yearly projected jobs between 2015 and 2023.

St. Leo University maintains an education center in Gainesville that enables students to earn a four year accounting degrees at a cost of \$34,800. However, local employers report that they are only able to hire a handful of accounting graduates from St. Leo's education center in Gainesville each year, leaving a large unmet demand for these professionals. Local employers are often forced to recruit accounting graduates from Tampa, Jacksonville, or Valdosta and still are unable to find the accountants they need (Appendices C1 and C2).

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- 3.3 Describe any other evidence of workforce demand and unmet need for graduates as selected by the institution, which may include qualitative or quantitative data information, such as local economic development initiatives, emerging industries in the area or evidence of rapid growth, not reflected in the data presented in appendix tables A.1.1 to A.1.3. For proposed programs without a listed SOC linkage, provide a rationale for the identified SOC code(s).

The DEO reported in March 2015 that there was a short-term demand for 668 accountants and auditors throughout Florida (Appendix A3). The DEO expects the statewide demand for accountants and auditors to grow nearly 14% between 2015 and 2023, making it the second largest occupation in demand in Florida during this period (Appendix A2). The average yearly salary for these professionals was \$58,656 in 2014.

Santa Fe College's service district of Alachua and Bradford Counties (workforce region 9) had 55 job openings for accountants in the year from 2016-2017 (Appendix A1). The longer term projections are that a total of 558 jobs for baccalaureate-educated accountants will be needed in workforce region 9 from 2015-2023, representing 70 new jobs annually during this eight year period (Appendix A2). Although the University of Florida has graduated an average of 179 accountants in the last five years, most of these individuals have accepted jobs in national and international firms. Dr. Gary McGill, the Associate Dean and

Director of UF's Fisher School of Accounting, reports that only about 6% of their graduates accept jobs in the Gainesville area. Six percent of the approximate 179 UF accounting graduates equals 11 graduates per year. This leaves an unmet demand of 59 accounting jobs a year.

St. Leo University (SLU) maintains a small education center in Gainesville that also offers an accounting program that can be completed in four years for a cost of \$34,800 or \$290 per credit hour (Appendix C10). However, local employers indicate that this education center only produces a handful of graduates a year, leaving a large unmet demand for accountants in our service district. Moreover, SLU's tuition is almost \$10,000 more than UF's tuition, twice SF's regular tuition, and more than three times the cost of the \$10,000 accounting program that Santa Fe College is proposing.

Gainesville and the surrounding rural areas of Alachua and Bradford Counties are heavily dependent on jobs in government, education, healthcare, and non-profit entities. The largest employers in our area are the University of Florida, UF Health / Shands Hospital, Santa Fe College, the school boards of Alachua and Bradford Counties, North Florida Medical Regional Center, and the Malcolm Randall VA Medical Center. All of these employers need professionals trained in fund accounting. Workforce region 9 also enjoys hundreds of small businesses and start-up companies that require accounting professionals to assist them with their taxes, planning, and overall management practices.

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- 3.4 If the education level for the occupation identified by the Florida Department of Economic Opportunity presented in appendix table A.1.1 is below a bachelor's degree, provide justification for the inclusion of that occupation in the analysis.

All accountants and auditors, budget analysts, tax examiners and collectors and revenue agents, and postsecondary business teachers require at least baccalaureate-level training.

PLANNING PROCESS

- 4.1 Summarize the internal planning process.

Santa Fe faculty have been discussing the possibility of offering a BS in Accounting to meet local demand for approximately two years. Santa Fe President Jackson Sasser and Provost Ed Bonahue began discussing the possibility of offering this degree in October of 2015 after being approached from local employers indicating they were struggling to hire professionals in this field. In Fall 2015, Dr. Bonahue discussed the BS in Accounting with Dr. James Geason, Director of the Business Programs, and Dr. Vilma Fuentes, Assistant Vice President for Academic Affairs, and asked them to begin preliminary

research on the viability of such a program. After researching job demand and the supply for accountants with the DEO, Dr. Geason and Dr. Fuentes met with a group of SF accounting faculty (Harry Hooper, Jill Cunningham, Christine Errico, Adana Anschutz, and Daneen Adams) on November 16, 2015, to assess their interest in such a program and review the steps that would have to be taken to start a BS in Accounting. The faculty were very supportive of the proposed new program, felt our service district was in dire need of more accountants, and agreed to explore various curricula around the state to determine how our accounting courses should be organized to meet known regional demand. Dr. Bonahue, Dr. Geason, and Dr. Fuentes met the accounting faculty again on February 2, 2016, to review the information that had been gathered and discuss next steps. Those present discussed job demand, why UF was not meeting that demand, possible curricula, faculty needs, library resources, and other relevant issues. At the conclusion, the decision was made to draft a notice of intent to offer a new BS in Accounting.

The Santa Fe College accounting faculty met again on February 11, March 10, April 21 and October 11 of 2016 to review other accounting programs in our state and determine the most appropriate curriculum for SF's proposed BS in Accounting (Appendices C3-C6). The 13 upper division courses presented in section 10.11 of this proposal are a result of those conversations and will help meet the needs of the many hospitals, educational institutions, public entities, not-for profit organizations and small businesses in our service district.

Dr. Kim Fugate-Roberts, Santa Fe's Director of Advisement, Counseling, and Career Center, reported on December 1, 2016 that 242 Santa Fe students were enrolled in the AA program with an accounting track. SF's accounting faculty and AA advisors report that very few of these students are accepted to UF's highly competitive Fisher School of Accounting. As a result, local students are forced to transfer to very expensive private universities or public universities in other parts of the state in order to complete their desired degree. We anticipate that many of the Santa Fe students currently interested in pursuing an accounting degree will enroll in the proposed new BS in Accounting should it be approved to begin in the Fall of 2017.

4.2 Summarize the external planning process.

Santa Fe College President Jackson Sasser communicated with Dr. John Kraft, Dean of the UF College of Business, on January 26, 2016 to explore the feasibility of offering a BA in Accounting that would complement but not compete with the extant program at UF. Dean Kraft confirmed that most UF accounting students pursue their CPA license, proceed onto UF's Masters in Accounting, and secure employment in national-level firms. Dr. Sasser indicated that Santa Fe's proposed BS would likely attract a different population of

student than those being admitted into UF. With this understanding in mind, Dean Kraft expressed his support for our proposed BS in Accounting. Dr. Ed Bonahue sent an email to Dr. Angela Lindner, UF Associate Provost for Undergraduate Affairs, on January 29, 2016 to summarize the exchange between Dr. Sasser and Dr. Kraft. Dr. Lindner responded to the email on January 29, 2016 indicating that she had spoken to both Dr. Kraft and Dr. Gary McGill, the Associate Dean and Director of UF's Fisher School of Accounting. All were in agreement that SF would attract a different type of student than those being admitted into UF's accounting program and that SF would help satisfy the large demand for accountants in Alachua and Bradford County. Dr. Lindner expressed initial support for our proposed BS in accounting.

With the University of Florida's initial support for the proposed new program, Santa Fe College administrators proceeded to form an Accounting Advisory Committee which meet for the first time on February 19, 2016. Those present included

- Angela N. Tharpe, the Vice President of the Collier Companies
- Kenneth W. Kurdziel, partner at James Moore Certified Public Accountants
- David Gaitnis, CPA, Purvis Gray & Company
- Ginger Gibson, Chief Financial Officer for Santa Fe College
- John Sun, Assistant Director of Recruitment and Staffing at the University of Florida

The advisory committee members recognized that UF's Fisher School of Accounting is the 5th best public school in the country with one of the best CPA pass rates in the country. Although the university graduates an average of 179 accountants a year, employers said most of them leave our area, forcing many of them to recruit accounting graduates from Tampa, Jacksonville, and Valdosta. Moreover, UF primarily produces CPAs. The local market mainly needs trained accountants, not necessarily CPAs. This need is especially dire among the small private businesses, education institutions, healthcare organizations, governmental agencies, and other non-profit entities in our service district.

Dr. Ed Bonahue and Dr. Vilma Fuentes met Dr. Angela Lindner and Dr. Gary McGill on April 5, 2016 to discuss the proposed BS in Accounting in greater depth. Dr. McGill confirmed that UF was accepting few transfer students into its BS in Accounting and that most of its graduates were finding employment in large national and international accounting firms. He and Dr. Lindner expressed their support for Santa Fe's proposed BS in Accounting, recognizing that it would help meet regional workforce demand. Dr. McGill provided his written letter of support on April 22, 2016 (Appendix B1).

Faculty and administrators at Santa Fe College scheduled face-to-face meetings with several area employers during the Summer of 2016 to discuss the proposed BS in Accounting. All reiterated that there is a strong, unmet need for accountants in our area and expressed their strong support for Santa Fe College's proposed new degree. The employers who were consulted include:

1. David Gaitnis, Purvis, Gray & Company
2. Jennifer Hunt, Chief Financial Officer for Campus USA Credit Union
3. Ginger Gibson, Chief Financial Officer for Santa Fe College
4. Alan Nast, Carr, Riggs and Ingram Certified Public Accountants
5. Alex Rella, Assistant Superintendent, Business Services, School Board of Alachua County
6. Tod Hutchinson, Finance Director, Alachua County Clerk of the Court
7. April Shuping, Assistant Finance Director, City of Gainesville
8. Claudia Rasnick, Comptroller, Gainesville Regional Utilities
9. Sarah Koser, President, North Central Florida Chapter of the Florida Government Finance Officers Association (FGFOA)
10. JoAnna McHugh, Project Director, Career Source of North Central Florida
11. Jennifer Hunt, Chief Financial Officer for Campus USA Credit Union

Their letters of support can be found in Appendix B.

Santa Fe College submitted a notice of intent to offer the BS in Accounting on July 26, 2016 (Appendix C8). The notice indicated that some students would be able to complete this degree for a low cost of \$10,000.

St. Leo University (SLU) submitted an alternative proposal on October 18, 2016 in response to Santa Fe College's letter of intent for the BS in Accounting (Appendix A6). The letter contends that SLU "currently offers a Bachelor of Arts degree in accounting at its location in Gainesville." To try to confirm this statement, Santa Fe Provost Ed Bonahue contacted Dr. Caroline Lee, Director of the SLU Gainesville Center, in January 2017 to discuss SLU's current work in accounting and explore possible cooperation. Dr. Lee confirmed that SLU has a program in accounting. However, she could not provide any data regarding specific core course offerings, the number of current students, or the number of graduates from the Gainesville area. Furthermore, in the current 2016-17 academic year, it appears that SLU has offered minimal coursework in accounting in Gainesville (Appendix C9), offering either no courses, or a single section of a single course each semester. Dr. Bonahue has attempted to contact senior management at SLU for more information and to discuss possible cooperation.

It is important to highlight that SLU offers baccalaureate courses in accounting at a high cost to students. SLU charges \$290 per credit hour at all of its

education centers (Appendix C10), considerably more than the \$105.77 that Santa Fe charges for its lower division courses and \$125.33 that it charges for upper division courses. SLU’s alternate proposal states that students may apply for the Florida Resident Assistance Grant (FRAG) in order to lower their yearly tuition cost by \$3,000 a year. This means that if a student completed 30 credit hours in one year at a cost of \$8,700 (\$290 x 30 CH), the FRAG could reduce their cost of attendance to \$5700. However, that same student could complete 30 credit hours of upper division course work in one year at Santa Fe College for the much lower cost of \$3,759.90. Moreover, it is probable that many of St. Leo’s accounting students will not attend school full-time, a central requirement to qualify for the FRAG. Over half of the students enrolled at Santa Fe College attend college part-time. This is especially true of those enrolled in our baccalaureate program. There is a high likelihood that students in this service district would continue this pattern of part-time college attendance if they enrolled in St. Leo’s education center. In the absence of the FRAG, students would pay \$34,800 for a 120 credit hour baccalaureate degree at the SLU education center but only \$14,186.24 for the full cost of that same baccalaureate degree at Santa Fe College. Our college’s commitment to offer the proposed BS in Accounting for \$10,000 will allow residents in our service district to earn this high-demand degree for less than one third of the cost of what they would pay at SLU (See section 6.1 and 6.2).

Santa Fe College convened a second meeting of the accounting advisory committee on November 29, 2016 in order to discuss SLU’s alternative proposal. Committee members indicated that SLU is not producing enough accounting graduates to meet the regional demand. They further noted that St. Leo’s cost is a barrier to many working students. One advisory board member even stated that “St. Leo’s cost is not consistent with the value you get.” The handful of SLU accounting graduates they have hired in recent years have indicated that they wish they could have completed their baccalaureate degree at Santa Fe because our college “has more infrastructure and student support.” Since Santa Fe’s proposed BS in Accounting will not train certified public accountants, advisory board members noted that it was possible that our baccalaureate graduates could feed into SLU’s masters in accounting, thus benefiting both institutions. The advisory committee agreed that Santa Fe should proceed with its proposal to offer a BS in Accounting (Appendix C2).

4.3 List engagement activities; this list shall include APPRiSe, meetings, and other forms of communication among institutional leadership regarding evidence of need, demand, and economic impact.

Date(s)	Institution	Description of activity
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APPRiSe	1/26/16	All colleges and universities in the state	All colleges and universities in the state were informed of Santa Fe's intent to submit a notice of intent for a new BS in Accounting.
Public universities in college's service district	1/26/16	University of Florida	Conversation between SF President Jackson and Dr. John Kraft, Dean of the UF College of Business
	1/26-29/16	University of Florida	Email between SF Provost Ed Bonahue and Dr. Angela Lindner, UF Associate Provost for Undergraduate Affairs
	4/05/16	University of Florida	Meeting between SF Provost Ed Bonahue, SF AVP Vilma Fuentes, Dr. Angela Lindner, and Dr. Gary McGill, UF's Associate dean and Director of the Fisher School of Accounting
	4/22/16	University of Florida	Letter of support from Dr. Gary McGill, Associate Dean and Director of the Fisher School of Accounting
	12/05/16	University of Florida	Letter of Support from UF Provost Joe Glover
	01/05/17	University of Florida	Letter of Support from UF President, Dr. Kent Fuchs
Regionally accredited institutions in the college's service district	01/2017	St. Leo University	Conversation between SF Provost Ed Bonahue and Dr. Caroline Lee, Director of the St. Leo University Gainesville Center

ENROLLMENT PROJECTIONS AND FUNDING REQUIREMENTS

- 5.1 Provide a brief explanation of the sources and amounts of revenue that will be used to start the program.

The proposed BS in Accounting will be funded by tuition, Florida College System Program Funds, and other student fees.

Tuition

Expected tuition revenue is based on planned student enrollment as outlined in Table A.2 (assumes enrollment of all resident students). The four year tuition rate projection assumes no change per year in the per credit hour tuition rate of \$91.79.

College Operating Funds (Florida College System Program Funds)

Existing full-time administrative and faculty members' salary and benefits that may provide administrative or teaching for this program are currently covered by the college's existing operating budget and funded by the Florida College System Program Fund. For program budgeting purposes only "new" program expenditures have been included thus no revenue from the Florida College System Program Fund has been included since these costs are already a component of the College's recurring operating budget.

Other Student Fees

There is no anticipated lab fees at this time for this program that will be assessed for items unique to these courses.

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- 5.2 Provide a narrative justifying the estimated and projected program enrollments, outcomes, revenues and expenditures as they appear in Appendix Table A.2.

The current director of the Business Department will oversee the implementation and development of the new BS in Accounting. The director's salary and benefits are being covered by the college's existing operating budget. No additional administrative costs are anticipated to run this program. The expenditure for an estimated 10% of the director's annual salary and benefits (administrative cost) is not included in the revenue and expenditures budget as this cost is already funded by the College's operating budget and would be offset on the revenue side through the Florida College System Program Funds.

Instructional Costs

It is anticipated that existing full-time faculty will help launch the proposed new program. Their 9-month contract salaries/benefits are currently covered by the college's existing operating budget. Therefore, their salary and benefit expenses are not included. All additional teaching expenses (beyond any new faculty lines) have been included as a part-time faculty expense for this program.

A full-time, 9-month instructor will be hired beginning Fall Term 2017. This full-time faculty member will be required to teach 30 credit hours every year after

the program's implementation. This faculty member will be hired at an average cost (in this program) of \$60,000 (including benefits).

Part-time faculty will meet the remaining instructional needs of this new program. The expense per credit hour of instruction for part-time faculty has been budgeted using the existing part-time rate for Salary/Benefits of the Business Program at \$726/CH with a projected increase for 2017-2018 of 2%. In addition, part-time faculty salary/benefits have been calculated with a 2% anticipated yearly increase.

Other Expenses

Other expenses that have been budgeted include minimal funding for supplies, technology, travel, and student support services. Also included are the unique costs to the program that a lab fee will be assessed to cover. These costs have been recorded under the communication/technology expenses. Beginning year 2 the college will hire a new part time advisor to support this new program. This cost is captured under student support services.

Capital Costs

The College will have to spend approximately \$1,000 a year to enhance its library collection in support of the proposed BS. No additional capital expenses are anticipated.

STUDENT COSTS: TUITION AND FEES

6.1 Anticipated cost for a baccalaureate degree (tuition and fees for lower and upper division credit hours) at the proposing FCS institution (tuition and fees x credit hours).

	Cost per credit hour			Number of credit hours		Total cost
Tuition & Fees for lower division :	\$105.77	X	Credit hours	66	=	\$6,980.82
	\$0	X	Credit hours	15	=	\$0
Tuition & Fees for upper division :	\$125.33	X	Credit hours	24	=	\$3,007.92
	\$0	X	Credit hours	15	=	\$0
Tuition & Fees (Total):		X	Credit hours	120	=	\$9,988.74

- 6.2 Estimated cost for a baccalaureate degree (tuition and fees) at each state university in the college's service district.

Institution Name: [University of Florida](#)

Tuition & Fees:	\$213.00	X	Credit hours	120	=	\$25,560
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Institution Name:

Tuition & Fees:	\$	X	Credit hours	--	=	\$-,---
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- 6.3 Estimated cost for a baccalaureate degree (tuition and fees) at each nonpublic institution in the college's service district (if available)*

Institution Name: [St. Leo University Education Center in Gainesville, FL](#)

Tuition & Fees:	\$290	X	Credit hours	120	=	\$34,800
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Institution Name:

Tuition & Fees:	\$	X	Credit hours	--	=	\$-,---
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Institution Name:

Tuition & Fees:	\$	X	Credit hours	--	=	\$-,---
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Institution Name:

Tuition & Fees:	\$	X	Credit hours	--	=	\$-,---
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Note. *If the institution does not provide the tuition cost per credit hour, please provide the cost information provided on the institution's website.

PROGRAM IMPLEMENTATION TIMELINE

7.1	APPRiSe notice:	January 16, 2016
7.2	Board of Trustees approval:	February 16, 2016
7.3	Notice of Intent:	February 16, 2016
7.4	Completed proposal submission:	December 15, 2016
7.5	Targeted State Board of Education consideration:	February 16, 2017
7.6	Targeted SACSCOC approval (if applicable):	June 2017
7.7	Targeted initial teacher preparation program approval(if applicable):	N/A
7.8	Targeted date upper division courses are to begin:	August 2017

FACILITIES AND EQUIPMENT SPECIFIC TO PROGRAM AREA

- 8.1 Describe the existing facilities and equipment that will be utilized for the program.

The proposed BS in Accounting will be offered predominantly in a hybrid format. BS students will have access to all currently existing facilities and equipment, including assessment, admission, associate-level advisement, career planning, financial aid counseling, records, student activities, and

wellness activities. To support their academic work, BS students will have access to numerous computer labs at all college locations, including the Business Programs computer labs. Santa Fe has more than adequate facilities and infrastructure to accommodate the program. No new construction, remodeling, or renovation is required.

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- 8.2 Describe the new facilities and equipment that will be needed for the program (if applicable).

No additional facilities or equipment needs are anticipated in order to initiate the BS in Accounting at Santa Fe College. Instruction will take place within existing facilities and using existing equipment. Through time, there will be a need to update and replace the business computer lab equipment due to age.

LIBRARY AND MEDIA SPECIFIC TO PROGRAM AREA

- 9.1 Describe the existing library and media resources that will be utilized for the program.

Santa Fe's library faculty engaged in a benchmarking assessment process in the Spring of 2016 to ensure that students enrolled in the proposed BS program will have access to bibliographic holdings equivalent to those supporting similar programs at other colleges or universities. Indian River State College (IRSC) was chosen as a benchmark against which to measure the Santa Fe collection in accounting. Santa Fe College and IRSC have a similar student population. IRSC is one of the few Florida College System institutions that offers a BS in this field. This library benchmark assessment concluded that Santa Fe's print and e-book holdings on accounting are comparable if not larger to those available at IRSC, although the proposed program would benefit from increasing its library holdings in this field of study (Appendix C).

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- 9.2 Describe the new library and media resources that will be needed for the program (if applicable).

In addition to existing holdings, library faculty identified new print resources to support the BS in Accounting curriculum in the future. The librarian will consult with faculty and administrators in the Business Department to upgrade and expand holdings. In addition, all SF students are entitled to use and withdraw books from the UF library. This allows SF students to conduct research using the largest information resource system in the state of Florida. SF library staff are prepared to help students borrow articles or books not available in our College's service district through inter-library loans.

ACADEMIC CONTENT

10.1 List the admission requirements for the program.

Students must complete an AA or AS in business administration in order to be eligible for admission into the proposed BS in Accounting. In addition, students will be required to:

Obtain admission to SF

Secure a minimum GPA of 2.5 on all college coursework

Have a minimum grade of C in the following courses:

- Financial Accounting (ACG 2021)
- Managerial Accounting (ACG 2071)
- Microsoft Office Applications or Intro to College Computing (CGSXXXX)
- Macroeconomics (ECO2013)
- Microeconomics (ECO2023)
- Survey of Calculus (MAC 2233)
- Statistics (STA2023)

10.2 What is the estimated percentage of upper division courses in the program that will be taught by faculty with a terminal degree?

Santa Fe College meets the established SACSCOC standards for the associate and baccalaureate faculty credentials - a master's degree with 18 graduate hours in the instructional discipline. Santa Fe has implemented eight baccalaureate programs and is well aware of the SACSCOC requirement that at least 25% of upper division instruction be taught by faculty with terminal degrees.

Seventeen full-time and 29 part-time faculty currently teach in the Business department. Five of the full-time and seven part-time staff have terminal degrees. At least 25% of upper division instruction in the proposed BS in Accounting will be taught by faculty with doctorate or terminal degrees.

Santa Fe College will hire a full-time faculty with a terminal degree in accounting beginning in the Fall of 2017 in order to help develop the curriculum for and help launch this program.

10.3 What is the anticipated average student/teacher ratio for each of the first three years based on enrollment projections?

Santa Fe College anticipates having 60 students enroll in the proposed program during the first year and having the enrollment grow to 120 students by 2020. The program anticipates maintaining a student/teacher ratio of 25:1 during its first four years of operation.

10.4	<p>What is the anticipated SACSCOC accreditation date, if applicable?</p> <p>In the spring of 2011, Santa Fe College completed the substantive change process required by SACSCOC to be fully accredited as a Level II (baccalaureate-granting) institution, with no further reports required. The College submitted its decennial reaccreditation report to SACSCOC in March of 2012 and hosted a successful onsite reaffirmation visit in late October of 2012. The College received official SACSCOC reaffirmation of reaccreditation in June of 2013 with no further reports required.</p> <p>Santa Fe will submit a Substantive Change Prospectus to SACSCOC describing the new program's curriculum and learning outcomes, Santa Fe College's capacity to offer the BS in Accounting, and its potential benefit to our students and community. SACSCOC is expected to reach a decision on this prospectus by June 2017.</p>
10.5	<p>What is the anticipated Florida Department of Education initial teacher preparation approval date, if applicable?</p> <p>N/A</p>
10.6	<p>What specialized program accreditation will be sought, if applicable?</p> <p>N/A</p>
10.7	<p>What is the anticipated specialized program accreditation date, if applicable?</p> <p>N/A</p>
10.8	<p>Are there similar programs listed in the Common Prerequisites Manual for the CIP code (and track, if any) proposed for this program? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>There are no additional programs linked to the CIP 52.0301 Accounting</p>
10.9	<p>List the established common prerequisites for this CIP code (and track, if any) as listed in the Common Prerequisites Manual proposed for this program:</p> <p>Financial Accounting (ACG 2021) Managerial Accounting (ACG 2071) Microsoft Office Applications or Intro to College Computing (CGSXXXX) Macroeconomics (ECO2013) Microeconomics (ECO2023) Survey of Calculus (MAC 2233) Statistics (STA2023)</p>
10.10	<p>Describe any proposed revisions to the established common prerequisites for this CIP (and track, if any).</p> <p>N/A</p>

- 10.1 List all courses required once admitted to the baccalaureate program by term, in sequence. For degree programs with concentrations, list courses for each concentration area. Include credit hours per term, and total credits for the program:

The proposed program incorporates 60 credits from the lower division into the baccalaureate degree. Since the majority of AS degrees include only 15 credits of general education, all students entering this program with an AS degree will be required to complete the 21 credit hours of general education course work (and the foreign language requirement, if needed) in order to complete the degree. Students entering the program with an AA degree will be able to take 15 credit hours of elective coursework. The upper-division courses will include 39 hours of upper division courses in accounting and related fields. The coursework for the proposed program is shown below.

Course Type	Course #	Course Title & Course Description	Credit Hours
Lower Division		AA or AS in Business Administration	60
		General Education Courses or Electives	15
	ACG 3101	Financial Accounting I This course is an introduction to the objectives, principles, assumptions and concepts of financial accounting. It covers the required financial statements, revenue recognition, operating assets, and current and contingent liabilities.	3
	ACG 4111	Financial Accounting II This course covers liabilities and equities, especially long-term debt, accounting for income taxes, derivatives, accounting changes, statement of cash flows, and earnings per share.	3
	ACG 4341	Managerial Accounting The course focuses on how managers use quantitative and qualitative accounting information for decision making individually and as members of a management team. It also teaches how to synthesize knowledge to make price, quality, short-run and long-run decisions.	3
	ACG 3451	Computerized Accounting This course will study payroll procedures, taxing entities, and reporting requirements	3

		of local, state, and federal taxing authorities in a computerized environment. The student will develop personnel and payroll records that provide the information required under current laws and process payroll data and tax data and prepare reports with a professional look.	
	ACG 4301	Accounting Information Systems The course is designed to present an understanding of accounting information systems and their role in the accounting environment. Particular attention is paid to transaction cycles and internal control structure. Topics to be covered include the software development life cycle, contemporary technology and applications, control concepts and procedures, auditing of information systems, internets, intranets, electronic commerce, and the role of information systems in a business enterprise.	3
	ACG 4501	Government and Not-for-Profit Accounting This course covers financial reporting, managerial, auditing, taxation, and information systems issues in governmental and nonprofit entities. Ethics and professional standards, as well as communication and analytical skills, are developed.	3
	ACG 4632	Auditing for Non-Auditors This course is an introduction to the principles and environment of financial statement auditing, and emphasize the audit decision-making process, researching audit standards, audit planning, evidence evaluation, audit reports, ethics, and legal liability.	3
	BUL 3130	Business Law and Ethics This course focuses on the organization and operation of the American legal system, legal rules, and ethical constraints that impact business, and the practical	3

		application of these rules and constraints to real-world situations. Emphasis is placed on analytical problem solving and ethical decision making.	
	FIN 4403	Business Finance This course provides an overview of business financial management. Emphasis is on financial statement analysis, time value of money, management of cash flow, risk and return, and sources of financing.	3
	GEB 4524C	Advanced Spreadsheet Analysis This course focuses on using advanced features of Microsoft Excel to create efficient spreadsheet models of common and complex business problems.	3
	MAN 3025	Business Management A foundation course of study in management. Process and content of management are analyzed. The course emphasizes classical, human relations, human resources, and behavioral management. The content includes: planning, organizing, leading, control, employment cycle, organizing, organization design and motivation.	3
	MAN 4930	Special Topics in Management The course will seek to combine underlying theory with a strong practical emphasis to support advanced specific knowledge, critical thinking and high level communication capabilities in health informatics and information management.	3
	TAX 4001	Tax Accounting The purpose of this course is to develop a basic understanding of federal income taxation to provide tools for a practical application to business and non-business situations. Includes such topics as capital asset and property transactions, business and personal deductions, depreciation, depletion, accounting methods and periods, retirement plans, tax credits and the alternative minimum tax system.	3
		Total Credit Hours for the BS in Accounting	120 credits

In summary, the requirements for the BS in Accounting program are as follows:

AA or AS degree	60 credits
Electives of General Education Courses	21 credits
Accounting Upper Division Classes	39 credits
Total	120 credits

BS in Accounting Curriculum

Students who enroll in the proposed BS in Accounting full-time having completed an AS in Business Administration will be advised to complete the following course sequence:

YEAR ONE		
First Term (Fall 2017)		
ACG 3101	Financial Accounting I	3
GEB 4524C	Advanced Spreadsheet Analysis	3
MAN 3025	Business Management	3
XXXX	General Education Course	3
<i>Total credit hours per term:</i>		12
Second Term (Spring 2018)		
ACG 4111	Financial Accounting II	3
BUL 3130	Business Law and Ethics	3
XXXX	General Education Course	3
XXXX	General Education Course	3
<i>Total credit hours per term:</i>		12
Third Term (Summer 2018)		
ACG 3451	Computerized Accounting	3
FIN 4403	Business Finance	3
XXXX	General Education Course	3
XXXX	General Education Course	3
<i>Total credit hours per term</i>		12
YEAR TWO		
Fourth Term (Fall 2018)		
ACG 4341	Managerial Accounting	3
ACG 4301	Accounting Information Systems	3
TAX 4001	Tax Accounting	3
XXXX	General Education Course	3
<i>Total credit hours per term:</i>		12
Fifth Term (Spring 2019)		
ACG 4501	Government and Not-for-Profit Accounting	3
ACG 4632	Auditing for Non-Auditors	3
MAN 4930	Special Topics in Management	3
XXXX	General Education Course	3
<i>Total credit hours per term:</i>		12

<i>Total Upper-Division Credit Hours</i>	39
<i>Total General Education and Foreign Language if needed</i>	21
<i>Total credits carried from Associate's Degree</i>	60
<i>Total credits, Bachelor of Science in Accounting</i>	120

Students who enroll in the proposed BS in Accounting full-time having completed an AA will be advised to complete the following course sequence:

YEAR ONE		
First Term (Fall 2017)		
ACG 3101	Financial Accounting I	3
GEB 4524C	Advanced Spreadsheet Analysis	3
MAN 3025	Business Management	3
XXXX	Elective Course	3
<i>Total credit hours per term:</i>		12
Second Term (Spring 2018)		
ACG 4111	Financial Accounting II	3
BUL 3130	Business Law and Ethics	3
XXXX	Elective Course	3
XXXX	Elective Course	3
<i>Total credit hours per term:</i>		12
Third Term (Summer 2018)		
ACG 3451	Computerized Accounting	3
FIN 4403	Business Finance	3
XXXX	Elective Course	3
XXXX	Elective Course	3
<i>Total credit hours per term</i>		12
YEAR TWO		
Fourth Term (Fall 2018)		
ACG 4341	Managerial Accounting	3
ACG 4301	Accounting Information Systems	3
TAX 4001	Tax Accounting	3
XXXX	Elective Course	3
<i>Total credit hours per term:</i>		12
Fifth Term (Spring 2019)		
ACG 4501	Government and Not-for-Profit Accounting	3
ACG 4632	Auditing for Non-Auditors	3
MAN 4930	Special Topics in Management	3
XXXX	Elective Course	3
<i>Total credit hours per term:</i>		12

<i>Total Upper-Division Credit Hours</i>	39
<i>Total General Education and Foreign Language if needed</i>	21
<i>Total credits carried from Associate's Degree</i>	60
<i>Total credits, Bachelor of Science in Accounting</i>	120

- 10.1 Is the program being proposed as a limited access program? (If yes, identify admission requirements and indicate enrollment capacity): Yes No

PROGRAM TERMINATION

- 11.1 Plan of action if program must be terminated, including teach-out alternatives for students.

In the very unlikely event that SF is required to terminate the BS in Accounting, all students enrolled at the time of the termination decision will be allowed to complete the program within a reasonable timeframe. To the extent that enrollments in the lower-division accounting courses remain strong, SF will be required to employ faculty with expertise in this field, and so faculty will doubtless continue to be available. Should it prove more advantageous for the enrolled students, SF will work with other baccalaureate programs to facilitate student transfer. Depending on each individual student's progress and completion of general education, transfer to the nearby state or private university may be a possibility. The ability of students to transfer to other Florida college or state university system programs is facilitated by the proposed curriculum, which includes the state-defined general education requirements and adheres to the standard curriculum framework.

Appendix Table A.1.

INSTRUCTIONS FOR COMPLETING THE DEMAND SECTION OF APPENDIX TABLE A.1.1 and A.1.1.2: To complete the following table, use the [CIP to Standard Occupational Classification \(SOC\) crosswalk](#) of the U.S. Department of Education to identify the SOC codes for occupations associated with the proposed program’s CIP code. Fill in Table A.1.1 using the employment projections data produced by the Florida Department of Economic Opportunity (DEO), pursuant to Section 445.07, F.S., for the workforce region aligned with the college’s service district for each SOC code associated with the proposed program’s CIP code. The employment projections data may be accessed at <http://www.floridajobs.org/labor-market-information/data-center/statistical-programs/employment-projections>. For proposed programs without a listed SOC linkage, identify the appropriate SOC codes for which the program prepares graduates. Insert additional rows as needed. The total job openings column value shall be divided by eight to reflect total annual job openings. The annualized salary shall be calculated by multiplying the average hourly wage times 40, and then multiplying that value times 52. Complete table A.1.1.2 in the same manner as A.1.1 for any additional sources of employment projections. Duplicate Table A.1.1.2 for additional sources as needed.

DEMAND: FLORIDA DEPARTMENT OF ECONOMIC OPPORTUNITY (DEO) EMPLOYMENT PROJECTIONS										
A.1.1	Occupation			Number of Jobs				Salary		Education Level
	Name/Title	SOC Code	County/Region	Base Year 2015	Projected Year 2023	Level Change	Total Job Openings (divided by 8)	Avg. Hourly Wage	Annualized Salary	
	Accountants and Auditors	13-2011	9	1278	1417	440	55	\$28.20	\$58,656	Bachelor’s Degree
	Budget Analyst	13-2031	9	161	169	58	7.25	\$27.39	\$56,971	Bachelor’s Degree
	Tax Examiners and Collectors and Revenue Agents	13-2081	9	78	82	25	3.1	\$16.17	\$33,634	Bachelor’s Degree
	Business Teachers, postsecondary	25-1011	9	196	208	35	4.4	NA	NA	Bachelor’s Degree
						Total	70	\$23.92	\$49,754	Bachelor’s Degree

DEMAND: OTHER ENTITY INDEPENDENT OF THE COLLEGE (LIST NAME AND ADDRESS OF OTHER ENTITY HERE)

A.1.1.2	Occupation			Number of Jobs				Salary		Education Level
	Name/Title	SOC Code	County/Region	Base Year	Projected Year	Level Change	Total Job Openings	Avg. Hourly Wage	Annualized Salary	
								\$--,---	\$--,---	
								\$--,---	\$--,---	
								\$--,---	\$--,---	
								\$--,---	\$--,---	
								\$--,---	\$--,---	
							Total	---	\$--,---	\$--,---

INSTRUCTIONS FOR COMPLETING THE SUPPLY SECTION OF APPENDIX TABLE A.1.2: To complete the following table, use the Integrated Postsecondary Education Data System of the National Center for Education Statistics to identify the number of degrees awarded by other regionally accredited postsecondary institutions in the college’s service district under the same or related CIP code(s) as the proposed program. The data center is located at <http://nces.ed.gov/ipeds/datacenter/>. Include degrees awarded for the most recent year available and for the four prior years for each program. If the program has not had degrees awarded for five years or more, add the degrees awarded for the years available, and divide by that number of years, for the average.

SUPPLY: NATIONAL CENTER FOR EDUCATION STATISTICS, INTEGRATED POSTSECONDARY EDUCATION DATA SYSTEM

A.1.2	Program		Number of Degrees Awarded					5-year average or average of years available if less than 5 years	
	Institution Name	CIP Code	Prior Year 4 2010-2011	Prior Year 3 2011-2012	Prior Year 2 2012-2013	Prior Year 1 2013-2014	Most Recent Year 2014-2015		
	University of Florida	52.0301	191	203	163	172	168	179	
							Total	168	179

INSTRUCTIONS FOR COMPLETING THE ESTIMATES OF UNMET NEED SECTION OF APPENDIX TABLE A.1.3: To complete the following table, column A should be derived from Tables A.1.1 and A.1.1.2 and the totals in columns B and C should be derived from Table A.1.2. Input the figures in the “Total” row in Table A.1.1 and A.1.1.2 for total job openings and Table A.1.2 for most recent year and 5-year average (these figures should be same for all sources). The range of estimated unmet need should be derived from 1) subtracting the figure in column B from the figure in column A and 2) subtracting the figure in column C from the figure in column A. Add rows for additional sources as needed.

ESTIMATES OF UNMET NEED

A.1.3	DEMAND	SUPPLY		RANGE OF ESTIMATED UNMET NEED	
	(A) Total Job Openings (divided by 8)	(B) Most Recent Year	(C) 5-year average or average of years available if less than 5 years	(A-B) Difference	(A-C) Difference
DEO	70	10	11	60	59
Other: (List here)					

Appendix Table A.2

INSTRUCTIONS FOR COMPLETING THE PROJECTED BACCALAUREATE PROGRAM ENROLLMENT SECTION OF APPENDIX TABLE A.2:

To complete the following table, enter the projected enrollment information for the first four years of program implementation. Unduplicated headcount enrollment refers to the actual number of students enrolled. Full-time equivalent (FTE) refers to the full-time equivalent of student enrollment.

PROJECTED BACCALAUREATE PROGRAM ENROLLMENT		Year 1	Year 2	Year 3	Year 4
		2017-2018	2018-2019	2019-2020	2020-2021
A.2.1	Unduplicated headcount enrollment:				
A.2.1.1	Admitted Student Enrollment (First-time)	60	40	60	60
A.2.1.2	Total Admitted Student Enrollment	60	100	120	120
A.2.2	FTE Enrollment:				
A.2.2.1	Program Student Credit Hours (Resident)	900	2,160	2,340	2,340
A.2.2.2	Program Student Credit Hours (Non-resident)	0	0	0	0
A.2.2.3	Total Program Student Credit Hours	900	2,160	2,340	2,340
A.2.2.4	Program FTE (30 credits) - (Resident)	30	72	78	78
A.2.2.5	Program FTE (30 credits) - (Non-resident)	0	0	0	0
A.2.2.6	Total Program FTE	30	72	78	78

INSTRUCTIONS FOR COMPLETING THE PROJECTED DEGREES AND WORKFORCE OUTCOMES SECTION OF APPENDIX TABLE A.2:

To complete the following table, enter the projected number of degrees awarded, the projected number of graduates employed and the projected average starting salary for program graduates for the first four years of program implementation.

PROJECTED DEGREES AND WORKFORCE OUTCOMES		Year 1	Year 2	Year 3	Year 4
A.2.3	Degrees	0	0	40	40
A.2.4	Number Employed	0	0	40	40
A.2.5	Average Starting Salary	\$58,656	\$59,000	\$59,500	\$60,000

INSTRUCTIONS FOR COMPLETING THE REVENUES AND EXPENDITURES SECTION OF APPENDIX TABLE A.2: To complete the following table, enter the projected program expenditures and revenue sources for the first four years of program implementation.

REVENUES AND EXPENDITURES				
	Year 1 2017-2018	Year 2 2018-2019	Year 3 2019-2020	Year 4 2020-2021
I. PROJECTED PROGRAM EXPENDITURES				
INSTRUCTIONAL				
1. Faculty Full-Time FTE	1.0	1.0	1.0	1.0
2. Faculty Part-Time FTE	0.58	2.17	2.42	2.42
1. Faculty Full-Time Salaries/Benefits	60,000	61,800	63,654	65,564
2. Faculty Part-Time Salaries/Benefits	15,540	58,874	63,451	64,720
3. Faculty Support: Lab Assistants	0	0	0	0
OPERATING EXPENSES				
1. Academic Administration	0	0	0	0
2. Materials/Supplies	1000	2,000	5,000	5,000
3. Travel	0	2,000	5,000	5,000
4. Communication/Technology	1000	2,000	5,000	5,000
5. Library Support	1000	5,000	15,000	25,000
6. Student Services Support	3000	15,000	15,000	20,000
7. Professional Services	0	0	0	0
8. Accreditation	0	0	0	0
9. Support Services	0	0	0	0

CAPITAL OUTLAY				
1. Library Resources	1,000	1,000	1,000	1,000
2. Information Technology Equipment	0	0	0	0
3. Other Equipment	0	0	0	0
4. Facilities/Renovation	0	0	0	0
TOTAL PROJECTED PROGRAM EXPENDITURES	\$82,540	\$147,674	\$173,105	\$191,284
II. NATURE OF EXPENDITURES				
1. Recurring	82,540	147,674	173,105	191,284
2. Nonrecurring	0	0	0	0
TOTAL	\$82,540	\$147,674	\$173,105	\$191,284
III. SOURCES OF FUNDS				
A. REVENUE				
1. Special State Nonrecurring	0	0	0	0
2. Upper Level - Resident Student Tuition Only	82,611	198,266	214,789	214,789
Upper Level - Nonresident Student Fees Only	0	0	0	0
Upper Level - Other Student Fees	0	0	0	0
3. Contributions or Matching Grants	0	0	0	0
4. Other Grants or Revenues	0	0	0	0
5. Florida College System Program Funds	0	0	0	0
6. Unrestricted Fund Balance	0	0	0	0
7. Interest Earnings	0	0	0	0
8. Auxiliary Services	0	0	0	0
9. Federal Funds – Other	0	0	0	0
B. CARRY FORWARD	0	\$71	50,663	92,347
TOTAL FUNDS AVAILABLE	\$82,611	\$198,337	\$265,452	\$307,136
TOTAL UNEXPENDED FUNDS (CARRY FORWARD)	\$71	\$50,663	\$92,347	\$115,852

Supplemental Materials B.1

SUPPLEMENTAL MATERIALS

- B.1 Summarize any supporting documents included with the proposal, such as meeting minutes, survey results, letters of support, and other supporting artifacts.

Appendix A – Labor Demand and Supply

A1: Florida Department of Economic Opportunity, Bureau of Labor Market Statistics, 2016-2017 Regional Demand Occupations List for Workforce Region 9.

A2: Florida Department of Economic Opportunity, Bureau of Labor Market Statistics, Employment Projections for Region 9 (2015-2023).

A3: Florida Department of Economic Opportunity, Top 15 Bachelor Level Occupations in Undersupply Using Short term Demand Data, March 2015.

A4: Florida Department of Economic Opportunity, Florida Long Term Jobs in Demand, March 2015.

A5: Bachelor's Degrees in Accounting, Awarded by the State University System, 2004-2014.

A6: St. Leo University Alternative Proposal Submitted on October 18, 2016

Appendix B – Letters of Support

B1: Letter from Gary A. McGill, PhD, CPA, Associate Dean & Director of the Florida Fisher School of Accounting at the University of Florida, April 22, 2016.

B2: Letter from Ken Kurdziel, CPA, Partner, James Moore & Company, Certified Public Accountants and Consultants, June 27, 2016.

B3: David Gaitnis, Managing Partner, Purvis, Gray & Company, July 22, 2016

B4: Letter from Timothy Blakemore, Comptroller, The Collier Companies, July 1, 2016.

B5: Letter from April Shuping, CPA, Finance Director, City of Gainesville, July 8, 2016

B6: Letter from Tod Hutchinson, CPA, CGFO, Finance Director, Alachua County Clerk of the Court, July 11, 2016.

B7: Letter from Alex Rella, Assistant Superintendent, Business Services, School Board of Alachua County, July 12, 2016.

B8: Letter from Alan Nast, Partner Emeritus, Carr, Riggs and Ingram Certified Public Accountants, July 19, 2016.

B9: Letter from Claudia Rasnick, Comptroller at Gainesville Regional Utilities, August 4, 2016.

B10: Letter from Jodi Gentry, Vice President for Human Resources at the University of Florida, November 30, 2016.

B11: Letter from Joe Glover, Provost, University of Florida, December 5, 2016.

B12: Letter from Kent Fuchs, President, University of Florida, January 5, 2017.

Appendix C – Internal and External Consultations

C1: BS in Accounting, Advisory Committee Meeting Minutes, February 19, 2016.

C2: BS in Accounting, Advisory Committee Meeting Minutes, November 29, 2016.

C3: BS in Accounting, Curriculum Planning Meeting Minutes, February 11, 2016

C4: BS in Accounting, Curriculum Planning Meeting Minutes, March 10, 2016.

C5: BS in Accounting, Curriculum Planning Meeting Minutes, April 21, 2016.

C6: BS in Accounting, Curriculum Planning Meeting Minutes, October 11, 2016.

C7: Minutes of Santa Fe College District Board of Trustees Meeting February 19, 2016.

C8: Chancellor Madeline Pumariega’s Letter Notifying the State University System and Independent Colleges and Universities of Florida of Santa Fe College’s Notice of Intent to Offer a BS in Accounting, July 27, 2016

C9: St. Leo University’s Spring 2017 Course Offerings in the Gainesville Center

C10: St. Leo University Education Center Tuition Cost

Appendix D— Results of Library Benchmarking Process

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- B.2** List any objections or alternative proposal received from other postsecondary institutions for this program.
St. Leo University’s submitted an alternative proposal Santa Fe’s proposed BS in Accounting on October 18, 2016.
-

Appendix A -- Labor Demand and Supply

Appendix A1
2016-17 Regional Demand Occupations List
Sorted by Occupational Title

Workforce Development Area 9 - Alachua and Bradford Counties

Workforce Estimating Conference Selection Criteria:

- 1 FLDOE Training Code 3 (PSAV Certificate), 4 (Community College Credit/Degree), or 5 (Bachelor's Degree)
- 2 10 annual openings and positive growth
- 3 Mean Wage of \$13.57/hour and Entry Wage of \$11.03/hour
- 4 High Skill/High Wage (HSHW) Occupations:
Mean Wage of \$21.25/hour and Entry Wage of \$13.57/hour

SOC Code†	HSHW††	Occupational Title†	Annual	Annual	2015 Hourly Wage		FLDOE	In EFI	Data
			Percent		Openings	Mean			
			Growth				Code	Industry?	
132011	HSHW	Accountants and Auditors	1.36	55	29.78	19.74	5	Yes	R
113011	HSHW	Administrative Services Managers	1.61	298	50.84	31.58	4	Yes	S
413011		Advertising Sales Agents	0.52	519	25.69	13.50	3	Yes	S
493011	HSHW	Aircraft Mechanics and Service Technicians	1.19	393	27.82	17.63	3	Yes	S
493023	HSHW	Automotive Service Technicians and Mechanics	1.47	26	21.35	13.82	3	No	R
433031		Bookkeeping, Accounting, and Auditing Clerks	1.61	44	16.98	12.38	4	Yes	R
472021		Brickmasons and Blockmasons	5.68	255	16.83	13.10	3	No	S
493031		Bus and Truck Mechanics and Diesel Engine Specialists	1.25	376	21.51	15.19	3	Yes	S
131199	HSHW	Business Operations Specialists, All Other	0.85	51	29.12	19.29	4	No	R
292031		Cardiovascular Technologists and Technicians	3.10	199	22.92	13.10	3	Yes	S
435011		Cargo and Freight Agents	1.84	348	19.52	11.76	3	Yes	S
472031		Carpenters	2.70	18	16.83	13.26	3	No	R
472051		Cement Masons and Concrete Finishers	4.63	728	16.07	11.86	3	No	S
172051	HSHW	Civil Engineers	2.35	14	32.01	20.58	5	Yes	R
131031	HSHW	Claims Adjusters, Examiners, and Investigators	1.03	19	25.63	19.46	3	Yes	R
532012	HSHW	Commercial Pilots	1.70	184	47.87	23.67	3	Yes	S
131041	HSHW	Compliance Officers, Exc. Safety, Agri, Constr & Transp.	0.85	377	29.44	17.59	3	No	S
151143	HSHW	Computer Network Architects	0.06	10	29.88	21.99	3	Yes	R
151131	HSHW	Computer Programmers	0.98	576	37.31	22.54	3	Yes	S
151121	HSHW	Computer Systems Analysts	2.52	13	37.78	25.65	4	Yes	R
151151		Computer User Support Specialists	1.74	13	20.24	14.62	3	Yes	R
474011	HSHW	Construction and Building Inspectors	1.96	271	27.78	19.00	3	No	S
119021	HSHW	Construction Managers	2.60	22	40.07	20.13	4	No	R
333012		Correctional Officers and Jailers	0.57	37	17.31	15.43	3	No	R
131051		Cost Estimators	3.94	16	23.85	13.01	4	No	R
537021	HSHW	Crane and Tower Operators	3.67	160	23.76	17.58	3	No	S
151141	HSHW	Database Administrators	1.60	238	39.04	25.40	4	Yes	S
319091		Dental Assistants	1.03	11	18.04	13.71	3	Yes	R
292021	HSHW	Dental Hygienists	1.73	13	26.49	21.68	4	Yes	R
292032	HSHW	Diagnostic Medical Sonographers	4.86	302	29.47	22.13	3	Yes	S
499051	HSHW	Electrical Power-Line Installers and Repairers	1.57	388	25.72	17.38	3	No	S
472111		Electricians	2.48	19	21.05	14.50	3	No	R
252021	HSHW	Elementary School Teachers, Except Special Education	2.34	49	28.11	20.50	5	No	R
436011	HSHW	Executive Secretaries and Administrative Assistants	0.25	723	22.86	15.72	3	Yes	S
119013	HSHW	Farmers, Ranchers, and Other Agricultural Managers	NR	NR	NR	NR	4	No	R
332011		Fire Fighters	1.87	15	16.99	11.09	3	No	R
371012		First-Line Superv. Landscaping & Groundskeeping Workers	1.99	11	18.70	13.24	3	No	R
471011	HSHW	First-Line Superv. of Construction and Extraction Workers	3.61	30	26.52	19.72	4	No	R
371011		First-Line Superv. of Housekeeping & Janitorial Workers	1.78	556	17.41	11.67	3	No	S
531031	HSHW	First-Line Superv. of Material-Moving Vehicle Operators	1.35	368	27.52	17.59	3	Yes	S
491011	HSHW	First-Line Superv. of Mechanics, Installers, and Repairers	1.28	15	29.16	19.59	3	No	R
431011	HSHW	First-Line Superv. of Office and Admin. Support Workers	1.50	41	24.68	16.68	4	Yes	R
511011	HSHW	First-Line Superv. of Production and Operating Workers	0.48	463	27.33	18.22	3	Yes	S
411012	HSHW	First-Line Supervisors of Non-Retail Sales Workers	0.30	518	41.81	21.22	4	Yes	S
391021		First-Line Supervisors of Personal Service Workers	1.35	501	19.93	12.49	3	No	S
411011		First-Line Supervisors of Retail Sales Workers	0.67	47	19.60	12.24	3	No	R
111021	HSHW	General and Operations Managers	2.03	36	56.64	27.27	4	Yes	R
251191		Graduate Teaching Assistants	NR	NR	NR	NR	5	No	R
271024		Graphic Designers	1.16	610	21.81	14.18	4	Yes	S

Appendix A2

FLORIDA JOBS

by Occupation

Workforce Development Area 9 - Alachua and Bradford Counties

Occupation		Employment		2015 - 2023			2015	Education Level
				Growth	Percent Growth	Total Job Openings*	Median	
Code	Title	2015	2023					
130000	Business and Financial Operations Occupations	8,040	8,861	821	10.2	2,063	NA	NA
131000	<i>Business Operations Specialists</i>	5,564	6,163	599	10.8	1,326	NA	NA
131023	Purchasing Agents, Except Farm Products & Trade	169	185	16	9.5	40	23.71	Associate Degree
131031	Claims Adjusters, Examiners, and Investigators	582	630	48	8.3	154	23.56	Postsecondary Vocational
131041	Compliance Officers	207	232	25	12.1	54	23.73	Postsecondary Vocational
131051	Cost Estimators	225	296	71	31.6	128	21.92	Associate Degree
131071	Human Resources Specialists	446	467	21	4.7	84	23.35	Bachelor's Degree
131075	Labor Relations Specialists	38	38	0	0.0	5	26.20	Bachelor's Degree
131081	Logisticians	45	55	10	22.2	14	25.07	Bachelor's Degree
131111	Management Analysts	722	827	105	14.5	191	30.00	Bachelor's Degree
131121	Meeting, Convention, and Event Planners	62	77	15	24.2	22	22.77	Associate Degree
131131	Fundraisers	30	33	3	10.0	8	26.71	High School Diploma
131141	Compensation, Benefits, and Job Analysis Specialists	45	47	2	4.4	8	23.76	Associate Degree
131151	Training and Development Specialists	215	244	29	13.5	59	20.16	Bachelor's Degree
131161	Market Research Analysts and Marketing Specialists	369	459	90	24.4	129	26.22	Bachelor's Degree
131199	Business Operations Specialists, All Other	2,317	2,474	157	6.8	405	26.89	Associate Degree
132000	<i>Financial Specialists</i>	2,476	2,698	222	9.0	737	NA	NA
132011	Accountants and Auditors	1,278	1,417	139	10.9	440	28.20	Bachelor's Degree
132021	Appraisers and Assessors of Real Estate	186	198	12	6.5	26	10.96	Postsecondary Vocational
132031	Budget Analysts	161	169	8	5.0	58	27.39	Bachelor's Degree
132051	Financial Analysts	39	45	6	15.4	13	31.85	Bachelor's Degree
132052	Personal Financial Advisors	44	49	5	11.4	11	50.91	Bachelor's Degree
132053	Insurance Underwriters	253	257	4	1.6	58	26.66	Postsecondary Vocational
132071	Credit Counselors	62	68	6	9.7	15	20.27	Associate Degree
132072	Loan Officers	170	183	13	7.7	38	36.45	Associate Degree
132081	Tax Examiners and Collectors, and Revenue Agents	78	82	4	5.1	25	16.17	Bachelor's Degree
132082	Tax Preparers	131	146	15	11.5	36	9.50	Postsecondary Vocational
132099	Financial Specialists, All Other	57	64	7	12.3	11	33.19	Postsecondary Vocational

FLORIDA JOBS

by Occupation

Workforce Development Area 9 - Alachua and Bradford Counties

Occupation		Employment		2015 - 2023			2015	Education Level
		2015	2023	Growth	Percent Growth	Total Job Openings*	Median Hourly Wage (\$)**	
Code	Title							
250000	Education, Training, and Library Occupations	19,507	21,250	1,743	8.9	4,357	NA	NA
251000	<i>Postsecondary Teachers</i>	11,997	12,891	894	7.5	2,306	NA	NA
251011	Business Teachers, Postsecondary	196	208	12	6.1	35	NA	Bachelor's Degree
251021	Computer Science Teachers, Postsecondary	214	229	15	7.0	40	39.34	Bachelor's Degree
251022	Mathematical Science Teachers, Postsecondary	177	188	11	6.2	32	NA	Master's or Higher Degree
251031	Architecture Teachers, Postsecondary	50	52	2	4.0	8	NA	Master's or Higher Degree
251032	Engineering Teachers, Postsecondary	368	378	10	2.7	53	NA	Master's or Higher Degree
251041	Agricultural Sciences Teachers, Postsecondary	264	264	0	0.0	31	NA	Bachelor's Degree
251042	Biological Science Teachers, Postsecondary	296	325	29	9.8	64	NA	Master's or Higher Degree
251043	Forestry & Conservation Teachers, Postsecondary	93	94	1	1.1	12	NA	Bachelor's Degree
251051	Earth and Space Sciences Teachers, Postsecondary	58	60	2	3.5	9	NA	Master's or Higher Degree
251052	Chemistry Teachers, Postsecondary	84	89	5	6.0	15	NA	Master's or Higher Degree
251054	Physics Teachers, Postsecondary	86	90	4	4.7	14	NA	Master's or Higher Degree
251061	Anthropology and Archeology Teachers, Postsecondary	35	36	1	2.9	5	NA	Master's or Higher Degree
251062	Ethnic & Cultural Studies Teachers, Postsecondary	251	266	15	6.0	45	NA	Master's or Higher Degree
251063	Economics Teachers, Postsecondary	55	58	3	5.5	9	NA	Master's or Higher Degree
251064	Geography Teachers, Postsecondary	29	30	1	3.5	4	NA	Master's or Higher Degree
251065	Political Science Teachers, Postsecondary	49	51	2	4.1	8	NA	Master's or Higher Degree
251066	Psychology Teachers, Postsecondary	111	119	8	7.2	21	NA	Master's or Higher Degree
251067	Sociology Teachers, Postsecondary	35	36	1	2.9	5	NA	Master's or Higher Degree
251069	Social Sciences Teachers, Postsecondary, All Other	124	134	10	8.1	25	34.60	Master's or Higher Degree
251071	Health Specialties Teachers, Postsecondary	2,663	3,221	558	21.0	872	77.23	Master's or Higher Degree
251072	Nursing Instructors and Teachers, Postsecondary	100	124	24	24.0	36	50.84	Master's or Higher Degree
251112	Law Teachers, Postsecondary	114	122	8	7.0	21	NA	Master's or Higher Degree
251121	Art, Drama, and Music Teachers, Postsecondary	231	249	18	7.8	45	NA	Master's or Higher Degree
251122	Communications Teachers, Postsecondary	121	128	7	5.8	21	NA	Master's or Higher Degree
251123	English Language & Literature Teachers, Postsecondary	138	147	9	6.5	25	NA	Master's or Higher Degree
251124	Foreign Language & Literature Teachers, Postsecondary	117	124	7	6.0	21	NA	Master's or Higher Degree
251125	History Teachers, Postsecondary	58	61	3	5.2	10	NA	Master's or Higher Degree
251126	Philosophy and Religion Teachers, Postsecondary	39	42	3	7.7	8	NA	Master's or Higher Degree
251191	Graduate Teaching Assistants	5,231	5,303	72	1.4	688	NA	Bachelor's Degree
251193	Recreation & Fitness Studies Teachers, Postsecondary	74	77	3	4.1	12	NA	Bachelor's Degree
251194	Vocational Education Teachers, Postsecondary	122	144	22	18.0	36	22.01	Associate Degree

Source: Florida Department of Economic Opportunity, Bureau of Labor Market Statistics - November 2015

Appendix A3

Top 15 Bachelor Level Occupations in Undersupply Using Short-Term Dem

Area	Occupation	FCS-C	CIE-C	ICUF-C	SUS-C	Total Supply	Short Term Demand	Supply Gap or Overage	Ratio of Supply to Demand
STW	Registered Nurses	5,815	3,051	1,413	2,357	12,636	20,746	-8,110	0.61
STW	Computer Occupations, All Other	58		374	736	1,168	3,629	-2,461	0.32
STW	Securities, Commodities, and Financial Services Sales Agents						2,201	-2,201	N/A
STW	Financial Managers***		133	80	209	422	1,978	-1,556	0.21
STW	Human Resources Specialists	25	5	179		209	1,273	-1,064	0.16
STW	Industrial Engineers			29	150	179	1,219	-1,040	0.15
STW	Loan Officers	263				263	1,092	-829	0.24
STW	Accountants and Auditors		362	908	2,688	3,958	4,626	-668	0.86
STW	Medical and Health Services Managers	194	502	441	1,677	2,814	3,453	-639	0.81
STW	Medical and Clinical Laboratory Technologists	38				38	676	-638	0.06
STW	Vocational Education Teachers, Postsecondary		218			218	750	-532	0.29
STW	Construction Managers***	121	65	70		256	671	-415	0.38
STW	Social and Community Service Managers**		2	9	145	156	546	-390	0.29
STW	Teachers and Instructors, All Other			9		9	374	-365	0.02
STW	Software Developers, Applications	345	813	225	917	2,300	2,602	-302	0.88

Requires 1 - 5 years of experience; *Requires more than 5 years of experience

Offered at the Bachelor degree level Note: All data are statewide based, FCS and SUS data are based on 2013-14 school year graduates, CIE ICUF data are based on 2012-13 graduates. BLS education levels used for all occupations.

and Data (March 2015)

CURR YR EMP	OUT YR EMP	ENTRY WAGE	MEDIAN WAGE	EXP WAGE
167,360	199,927	\$ 23.87	\$ 29.58	\$ 33.64
5,031	5,301	\$ 24.89	\$ 37.77	\$ 43.37
20,410	22,254	\$ 17.00	\$ 28.89	\$ 53.82
18,206	19,685	\$ 36.67	\$ 56.08	\$ 75.59
25,438	29,908	\$ 16.61	\$ 23.88	\$ 31.23
10,018	10,855	\$ 21.39	\$ 33.53	\$ 41.62
19,814	23,374	\$ 22.10	\$ 32.62	\$ 43.64
82,429	93,943	\$ 20.66	\$ 29.43	\$ 39.28
10,948	12,890	\$ 33.77	\$ 45.80	\$ 61.31
10,040	10,950	\$ 22.45	\$ 27.63	\$ 30.44
7,668	9,069	\$ 15.81	\$ 23.56	\$ 31.55
41,996	49,714	\$ 23.22	\$ 37.22	\$ 52.71
3,577	4,139	\$ 24.24	\$ 34.06	\$ 43.89
28,475	32,724	\$ 14.03	\$ 25.08	\$ 32.76
24,599	29,340	\$ 24.69	\$ 38.28	\$ 46.88

≡ data are based on 2012-2013 school year graduates,

Appendix A4

**Largest Bachelor's Degree Level Occupations
Florida Statewide 2014-2022**

Rank	Occupation Title	Employment		2014-22 Change		2014 Annual Average Wage
		2014	2022	Level	Percent	
1	Registered Nurses	167,360	199,927	32,567	19.46	\$63,192
2	Accountants and Auditors	82,429	93,943	11,514	13.97	\$68,806
3	General and Operations Managers**	77,098	81,017	3,919	5.08	\$119,698
4	Elementary School Teachers, Except Special Education	68,773	81,595	12,822	18.64	\$48,284
5	Management Analysts**	51,719	60,342	8,623	16.67	\$81,416
6	Construction Managers	41,996	49,714	7,718	18.38	\$89,190
7	Secondary School Teachers, Exc. Special and Voc. Ed.	41,052	45,368	4,316	10.51	\$50,143
8	Middle School Teachers, Exc. Special & Voc. Education	31,005	36,798	5,793	18.68	\$48,598
9	Substitute Teachers	30,512	34,298	3,786	12.41	\$22,812
10	Human Resources Specialists	25,438	29,908	4,470	17.57	\$54,812
11	Software Developers, Applications	24,599	29,340	4,741	19.27	\$82,123
12	Computer Systems Analysts	22,380	25,720	3,340	14.92	\$87,181
13	Sales Representatives, Wholesale & Mfg, Tech. & Sci. Prod.	22,334	24,602	2,268	10.15	\$77,920
14	Securities and Financial Services Sales Agents	20,410	22,254	1,844	9.03	\$86,420
15	Loan Officers	19,814	23,374	3,560	17.97	\$75,830
16	Computer Network Architects***	19,490	22,604	3,114	15.98	\$70,321
17	Financial Managers***	18,206	19,685	1,479	8.12	\$130,248
18	Computer Programmers	17,509	18,843	1,334	7.62	\$76,958
19	Market Research Analysts and Marketing Specialists	17,274	22,630	5,356	31.01	\$57,913
20	Graphic Designers	16,804	18,523	1,719	10.23	\$44,868
21	Chief Executives***	16,544	17,499	955	5.77	\$200,148
22	Network and Computer Systems Architects and Admins.	15,087	18,088	3,001	19.89	\$80,316
23	Personal Financial Advisors	15,054	18,447	3,393	22.54	\$94,247
24	Sales Managers**	14,908	16,396	1,488	9.98	\$131,035
25	Civil Engineers	13,863	16,258	2,395	17.28	\$84,890
26	Compliance Officers, Exc. Safety, Agri, Constr & Transp.	13,742	15,366	1,624	11.82	\$60,154
27	Training and Development Specialists**	12,960	15,730	2,770	21.37	\$56,021
28	Cost Estimators	12,251	16,736	4,485	36.61	\$58,970
29	Directors, Religious Activities and Education**	12,129	13,899	1,770	14.59	\$36,362
30	Software Developers, Systems Software	11,398	13,854	2,456	21.55	\$92,252
31	Public Relations Specialists	11,325	13,138	1,813	16.01	\$60,076
32	Kindergarten Teachers, Except Special Education	11,174	13,298	2,124	19.01	\$46,862
33	Medical and Health Services Managers	10,948	12,890	1,942	17.74	\$108,428
34	Financial Analysts	10,180	11,903	1,723	16.93	\$75,387
35	Medical and Clinical Laboratory Technologists	10,040	10,950	910	9.06	\$57,773
36	Industrial Engineers	10,018	10,855	837	8.35	\$72,546
37	Clergy	9,963	11,469	1,506	15.12	\$44,767
38	Computer and Information Systems Managers***	9,792	11,016	1,224	12.50	\$133,933
39	Administrative Services Managers**	9,681	10,889	1,208	12.48	\$103,219
40	Child, Family, and School Social Workers	9,022	10,319	1,297	14.38	\$41,587

Appendix A5



STATE UNIVERSITY SYSTEM of FLORIDA
Board of Governors

Degrees Awarded by State University System Institutions since 1991

[New Search](#)

Your search criteria

Two Digit CIP Code: 52: BUS/MGMT/MRKTG/RLTD SPT SRVCS
Six Digit CIP Code: 52.0301: Accounting
Degree Level: Bach **Race:** ALL
Major: ALL **Gender:** ALL
University: ALL **Residency:** ALL

Your Results

Show rows for: [University](#) [Degree](#) [Race](#) [Gender](#)
[Residency](#) [Broad Program Area \(CIP 2\)](#)

	05-06	06-07	07-08	08-09	09-10	10-11	11-12	12-13	13-14	14-15
FAMU	30	45	39	34	40	35	44	47	40	45
FAU	248	251	263	238	277	301	377	437	391	424
FGCU	34	34	45	46	52	67	82	69	66	70
FIU	206	210	173	231	194	266	221	204	243	249
FPU										
FSU	176	197	192	209	231	250	208	225	244	218
NCF										
UCF	275	353	378	337	323	335	352	351	344	387
UF	206	192	161	203	183	191	203	163	172	168
UNF	79	109	85	101	77	93	97	86	85	83
USF	255	302	344	315	319	332	368	353	349	383
UWF	87	64	68	84	63	81	49	62	59	65
Total	1,596	1,757	1,748	1,798	1,759	1,951	2,001	1,997	1,993	2,092

Appendix A6



**Alternative Proposal
to provide a
Bachelor's degree in Accounting
at Santa Fe College**

Submitted by:
Saint Leo University
October 18, 2016

This proposal is intended to provide Santa Fe College with an alternative plan to offer a four-year degree in Accounting to its student population without the need to invest in the program itself. **Saint Leo University is currently offering a Bachelor of Arts in Accounting at its Gainesville Education Center which is less than four miles from Santa Fe College.** Saint Leo University will be hereinafter referred to as SLU, and Santa Fe College as SFC. The Gainesville Education Center welcomes Santa Fe College students to take courses at our institution. In fact, until 2016 the Gainesville Center of SLU actually maintained an office on the SFC campus under an articulation agreement that was originally established in 1992. In 2008 the articulation agreement was expanded to include the Accounting major at SLU.

In early 2016, SLU terminated its agreement with SFC in order to focus on its independent location in Gainesville. This was done for a number of reasons including: growing demand from students outside of SFC who were interested in enrolling, increasingly limited physical space for classrooms and offices on the SFC campus, and a decreasing ability to market our programs within SFC. Despite the physical separation, SLU is still invested in educating SFC students who would like to pursue their bachelor's degrees.

SLU would gladly work with SFC as a completer program for their students completing their AA in Accounting or Business Administration to achieve an accredited four-year degree in Accounting. The transition would be seamless given the previous articulation relationship. What follows is a review of how this alternative proposal would meet the needs of SFC students and SFC geographically-located potential students, how these students would be able to complete their four-year degree through SLU, amount of commitment to this alternative plan by SLU, and amount of collaboration available between SLU and SFC to deliver a quality academic program.

I. Meeting the unmet need cited by SFC

SLU is in fact quite surprised to read that SFC perceives unmet need in their area for a Bachelor's degree in Accounting. Within their Notice of Intent, Section 3.2 they state "The University of Florida is the only university in Alachua and Bradford Counties." In Section 4.3 they indicate "None" in the chart listing "Regionally accredited institutions in the college's service district." These statements are inaccurate, as Saint Leo University has maintained an educational center in the area for over 20 years and is regionally accredited by SACSCOC. The Notice goes on to explain that UF and SFC engaged in dialogue regarding the differences in populations served by UF's existing program and SFC's proposed offering. They note that "UF accounting graduates are offered and usually accept lucrative job offers with national level firms, leaving the local marketing in dire need of accountants." SLU's existing

Accounting program is well positioned to meet the local need, as the Gainesville Education Center attracts and educates local individuals who are seeking to remain members of the community. Similar to the description of the proposed SFC program, the existing SLU Accounting degree prepares graduates for entry-level accounting positions in for-profit, not-for-profit or governmental organizations. Students are exposed to analytical tools and technologies necessary to solve complex problems as well as learning leadership skills. The program emphasizes advanced accounting and auditing skills and is accredited by both the International Assembly for Collegiate Business Education (IACBE) and the Accreditation Council for Business Schools and Programs (ACBSP).

II. Student degree completion in geographic region served by SFC

SFC and available student populations in the SFC geographic area will be able to complete their undergraduate degree in Accounting by virtue of articulation. SLU currently works quite well with several community colleges in Florida to provide four-year degree programs for community college associate degree graduates in such a manner, and until recently had the same relationship with SFC.

The articulation agreement will clearly describe how SLU will accept and articulate SFC coursework of the student's first and second academic years of study into their last two academic years of study toward completion of a four-year degree (commonly referred to as a 2+2 agreement). As stated previously, such an analysis already exists as it was a part of the previous colocation agreement between the institutions.

III. Saint Leo University's commitment to offer its Accounting program

In addition to providing on-ground and online course delivery of its Accounting program, SLU dedicates admissions and advising support to all students interested in completing their four-year Accounting degree. All admissions and advising functions are routinely available at the Gainesville Education Center which poses a minimal travel requirement for interested students given its proximity to SFC (less than four miles away).

IV. Collaboration of SLU and SFC for program approval and implementation

SLU's Bachelor of Arts in Accounting is an existing program currently being offered by the university at our Gainesville Center. Under the previous agreement, SFC administration agreed that the SLU degree was an appropriate extension of SFC's associate degree offerings. This degree would be immediately available for SFC students.

V. Comparison of costs between SLU and SFC

As SFC students would be attending SLU courses, these students would be subject to tuition rates for SLU accordingly. To compare tuition costs between SLU and SFC:

- SLU current per-course cost would be \$870.00 ($\$290/\text{credit hour} \times 3 \text{ credit hours}$; \$11,310 for 39 credit hours);
- SFC current per-course cost would be \$378.99 ($\$126.33/\text{credit hour} \times 3 \text{ credit hours}$; \$4,926.87 for 39 credit hours);
- The differential being \$6,383.13 per 39 credit hours

To aid SFC students in covering the additional tuition costs, the Florida Legislature recently approved Florida Resident Access Grant (FRAG) funding at \$3,000 per year, per eligible student, equating to aid to the SFC student that brings the cost differential to \$1883.13 for 39 credit hours.

Appendix B -- Letters of Support -



Warrington College of Business Administration
Fisher School of Accounting

210 Gerson Hall
PO Box 117166
Gainesville, FL 32611-7166
352-273-0200 Phone
352-392-7962 Fax

April 22, 2016

Vilma Elisa Fuentes, PhD
Assistant Vice President – Academic Affairs
Santa Fe College
3000 NW 83rd Street
Robertson Admin. Bldg., Room F-252
Gainesville, FL 32606

Dear Dr. Fuentes:

The purpose of this letter is to support Santa Fe College's request to deliver a Bachelor of Science in Accounting. We support this request for two key reasons. First, there is a strong (and unfilled) demand for degreed accountants in the North Central Florida area. Second, we are confident that Santa Fe College can deliver a robust bachelor's degree in accounting program.

During my 10 years as Director of the Fisher School of Accounting at the University of Florida I have fielded several phone calls every month from local employers seeking to hire accounting graduates. I am rarely able to assist them because (1) very few of our graduates remain in the North Central Florida area and (2) virtually all of our graduates also complete a master's degree, become a Certified Public Accountant (CPA), and join large international public accounting firms. These potential local employers would likely find a Santa Fe College BS in Accounting graduate to be highly qualified for the typical accounting position they are seeking to fill.

In the academic year Fall 2014 through Summer 2015, we conferred 170 undergraduate degrees in accounting. Almost all of these graduates went on to graduate school. During the same period we conferred 90 master's degrees. An exit survey of our students for this period indicated an almost 100% full-time job placement rate, with only 1.5% of our graduates still seeking employment as of graduation.

Over 81% of the UF accounting graduates joined a large international public accounting firm, 17% joined a smaller public accounting firm, and less than 2% joined a corporate entity. Almost 47% of our graduates reported starting their careers at locations outside Florida (with Atlanta, New York City, and Washington D.C. being the top 3 locations). Only 6% of our graduates reported taking full-time positions in the Gainesville, Florida area.

The above data (and similar data going back at least 20 years) documents that there is a demand for degreed accountants in the local area that is not met by the University of Florida. Our program has a different professional focus and a national geographic placement target. The local area has numerous

Vilma Elisa Fuentes, PhD
April 22, 2016
Page 2

employers in small businesses, universities and colleges, city, county, and State government, and other not-for-profit organizations. All of these employers use degreed accountants.

Many students attend Santa Fe College hoping to transfer as a residential student to the University of Florida's College of Business or School of Accounting. However, for most of these students, such a transfer is not possible. In recent years, the College of Business accepts only about 50 such transfer students each year, with the School of Accounting accepting only 15 students. To be competitive, a transfer student needs an almost perfect 4.0 grade point average.

I am very familiar with the accounting faculty at Santa Fe College and we maintain an ongoing dialog with its accounting faculty. Two of their faculty members previously taught accounting for us at the University of Florida. They are high quality faculty members who offer rigorous and useful accounting courses.

In summary, there is a strong and unmet demand for degreed accountants in the North Central Florida area and the University of Florida program has a focus that can't meet this need. I believe Santa Fe College's proposed BS in Accounting program would meet this workforce need.

Regards,



Gary A. McGill, PhD, CPA
J. Roy Duggan Professor
Associate Dean & Director
352.273.0219; mcgill@ufl.edu

June 27, 2016

Chancellor Madeline Pumariega
 Florida College System
 325 West Gaines Street, Room 1544
 Tallahassee, FL 32399-0400

Dear Chancellor Pumariega:

It is my pleasure to offer a letter of support for Santa Fe College's proposed Bachelor of Science in Accounting program. My name is Ken Kurdziel, and I'm a CPA and Partner with James Moore and Company, P.L.

James Moore is a full-service accounting, consulting and technology firm based in Gainesville, FL, where Santa Fe College is located. Established in 1964, we have grown over the years to a large regional firm with additional offices in Daytona Beach and Tallahassee. The clients we serve range from home-grown businesses in our respective locations to major universities across the country. While these clients come from a wide range of industries, we have dedicated teams that cater to higher education, nonprofit, technology, healthcare, government, real estate and construction entities.

The ongoing growth of these industries means that more accounting professionals are needed to help these companies and organizations thrive financially. In fact, the U.S. Department of Labor (DOL) forecasts 11% growth in the number of accounting and auditing jobs over the next several years – a rate deemed “faster than average” by the DOL. Because we are experiencing a greater demand for our services, we are always looking for new sources of qualified talent to join us so we can best serve our clients here in Gainesville and across the nation.

As great as it is to live and work in Gainesville, it can be a challenge to attract accounting talent to our area. We are fortunate to have the University of Florida located in Gainesville, and recruit heavily from their accounting program, but the demand for their graduates each year far exceeds the supply they produce. The great majority of these students move to the larger metropolitan areas of Florida or to other states.

Our estimate of the number of accountants that we will need to hire over the next five years somewhere in the 50 to 75 range. With this growing demand in mind, we would be thrilled to see Santa Fe College become a local source of accounting and auditing talent. Already a regular presence in the top 10 of U.S. community colleges for a number of years, SFC was recognized as the top community college in the nation by the Aspen Institute in 2015. With its academic excellence already well established, we are well aware of the high caliber of graduates the school makes available to the community. We would gladly consider job candidates with a B.S. in accounting from SFC for employment with our firm.

Please feel free to contact me with any questions you may have about our support for this new program and the exciting opportunity it provides for students and businesses in North Central Florida.

Sincerely,

JAMES MOORE & COMPANY., P.L.

By



 KEN KURDZIEL, CPA
 Partner

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July 22, 2016

Vilma E. Fuentes, Ph.D.
Santa Fe College
Assistant Vice President of Academic Affairs
Santa Fe College, F252
Gainesville, Florida 32606

RE: Letter of Support for Bachelor of Science in Accounting

Dear Dr. Fuentes,

Purvis, Gray and Company, LLP is writing this letter of strong support for the proposed Bachelor of Science in Accounting Program at Santa Fe College.

For over 70 years, we have served clients offering accounting, auditing, tax preparation, tax planning, tax compliance, and management consulting services. Our offices are located in Gainesville, Ocala, Sarasota, and Tallahassee. We provide services to school boards, governmental entities, electric utilities, healthcare entities, employee benefit plans, businesses, and individuals.

The firm's philosophy is based on the fundamental concept that our reason for existence is to be of service to our clients. This is accomplished by being sensitive to the needs of our clients, and providing a high level of quality through the development of educated and trained professionals. We believe a new Bachelor of Science in Accounting Program at Santa Fe College would benefit our recruiting and allow us to acquire talented, educated professionals to provide quality services to our clients. It is becoming increasingly difficult to find top-quality accountants and financial candidates to meet our staffing needs. We expect to hire ten accounting professionals this year and 50 over the next five years.

As the Managing Partner of Purvis, Gray and Company, LLP, I highly support a Bachelor of Science in Accounting Program and believe the implementation of this Program will provide an opportunity to employ qualified accounting professionals for our firm.

Respectfully,



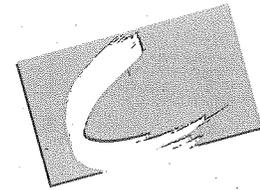
David A. Gaitanis, C.P.A.
Managing Partner

DAG/pab

Certified Public Accountants

P.O. Box 141270 • 222 N.E. 1st Street • Gainesville, Florida 32614-1270 • (352) 378-2461 • FAX (352) 378-2505
Laurel Ridge Professional Center • 2347 S.E. 17th Street • Ocala, Florida 34471 • (352) 732-3872 • FAX (352) 732-0542
443 East College Avenue • Tallahassee, Florida 32301 • (850) 224-7144 • FAX (850) 224-1762
5001 Lakewood Ranch Blvd. N., Suite 101 • Sarasota, Florida 34240 • (941) 907-0350 • FAX (941) 907-0309
MEMBERS OF AMERICAN AND FLORIDA INSTITUTES OF CERTIFIED PUBLIC ACCOUNTANTS
MEMBER OF AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS PRIVATE COMPANIES AND S.E.C. PRACTICE SECTIONS

Appendix B4



The Collier Companies

220 North Main Street
Gainesville, Florida 32601
352/375-2152
www.colliercompanies.com

- Arbor Park
- Arlington Square
- Aspen Ridge
- Barrington
- Bivens Cove
- The Boatwalk
- Campus Lodge
- Campus Walk
- Cobblestone
- College Manor
- College Park
- Colonial Oaks
- The Crossing
- The Enclave
- Franklin Square
- Frederick Gardens
- Gainesville Place
- The Gardens
- Greenwich Green
- Hidden Lake
- Hidden Village
- The Highlands
- Lakeview Oaks
- The Landings
- The Laurels
- Lexington Crossing
- Madison Pointe
- Museum Walk
- Northwest Properties
- Oakdale Grove
- Oxford Manor
- Pinecrest Gardens
- The Pillars
- Reflections of Tampa
- Seminole Grand
- Spanish Terrace
- St. Quis
- Venetian Villas
- Vila del Lago
- West 10
- Wisteria Downs
- 1,600 apartments
and growing...

Dr. Jackson Sasser, President
Santa Fe College
3000 NW 83 Street
Gainesville, FL 32606

July 1, 2016

Dear Dr. Sasser,

On behalf of Nathan S. Collier and The Collier Companies, I am writing this letter to strongly support Santa Fe College's application for a new Bachelor of Science in Accounting.

Since its inception in December 1972, The Collier Companies ("TCC"), the largest individually privately owned student housing Owner and Operator has had a presence in Gainesville Florida. The company began with the purchase of one duplex and has grown through various single purpose entities and partnerships to own, operate, and manage 49 apartment communities (10,555 apartment units) in Gainesville, Ocala, Orlando, Tallahassee, Tampa and other Florida locations, as well as Norman, Oklahoma, and Athens, Georgia. We employ approximately 460 Team Members with the majority located in Gainesville.

We strive to deliver long-term asset value, superior resident customer service, a quality professional experience for our Team Members, and consistently high returns to our Partners and Owner. In order to do this as efficiently as possible, we have an in-house accounting department that consist of a Controller, a Tax Accountant, an Executive Accountant, three staff accountants, a payroll administrator, and two accounting clerks. In the recent past, there have been several occasions that we were in need of an accountant and advertised locally. Almost all the candidates that responded had either some bookkeeping experience and no formal education in the accounting field or were overqualified. There is a true lack of qualified accounts for entry to mid-level positions. The ideal candidate for our growing company would be an entry level accountant with a BS in Accounting. Within the next year, we will be hiring one additional accountant and believe within the next five years could need an additional two to three more.

For the reasons above, and the superior reputation of Santa Fe College we strongly support your application for a new Bachelor of Science in Accounting program. If there is anything else we can do to help, please keep us informed.

Respectfully Submitted,

Timothy Blakemore
Controller



Appendix B5

**Finance Department
Administration**

PO Box 490, Station 8
Gainesville, FL 32627
(352) 334-5054
(352) 334-2241 (fax)
www.cityofgainesville.org

July 8, 2016

Vilma Elisa Fuentes, PhD
Assistant Vice President – Academic Affairs
Santa Fe College
3000 NW 83rd Street
Robertson Admin. Bldg., Room F-252
Gainesville, FL 32606

Dear Dr. Fuentes:

Please accept this letter in strong support of Santa Fe College's request to begin offering a Bachelor of Science in Accounting. As an alumna of the University of Florida's Fisher School of Accounting, I have personal knowledge of how rare it is for a graduate of that program to choose to stay in Gainesville for their career.

As an employer with the City of Gainesville, I can attest to the need for more qualified candidates with accounting degrees in this area. We often face a shortage of qualified local candidates when we advertise for accountants, budget analysts or similar fiscal positions. In addition, many of our hires in those positions are here as trailing spouses for only a few years as their partners complete advanced degrees at the University of Florida, resulting in a high level of turnover.

As the economy has begun a slow recovery, the Budget & Finance department is also beginning to add back positions that were lost during the recession, adding to our need for qualified candidates. We would also be excited to work with Santa Fe College to provide an internship program for their accounting students.

I believe that the Bachelor of Science in Accounting program proposed by Santa Fe College would be very instrumental in resolving the critical need for local accounting professionals in Gainesville. Thank you for your work towards this goal.

Sincerely,

April Shuping, CPA
Finance Director
City of Gainesville
shupingma@cityofgainesville.org



CLERK OF THE CIRCUIT COURT

Finance and Accounting

12 SE 1st Street, 4th Floor

Gainesville, Florida 32601

Telephone (352) 374-3605 • Fax 352.374-5265

J.K. Irby – Clerk

www.alachuaclerk.org

July 11, 2016

Vilma Elisa Fuentes, PHD
Assistant Vice President – Academic Affairs
Santa Fe College
3000 NW 83rd Street
Robertson Admin. Bldg., Room F-252
Gainesville, FL 32606

Dear Dr. Fuentes:

On behalf of the Alachua County Clerk of Court's Finance and Accounting Division, I wish to state our strong support for the proposed new Bachelor of Science in Accounting at Santa Fe College. One of the Clerk's official responsibilities is to serve as the Comptroller & Auditor for the Alachua County Board of County Commissioners and Alachua County Library District. In this role the Clerk's Office is the custodian of over 250 million dollars. To carry out its duties and responsibilities, the Clerk's Office maintains a Finance & Accounting Division consisting of 25 employees, including 13 accountants.

In my 22+ year career at the Clerk's Office, the last 10 years as Finance Director, I have found it very difficult to recruit qualified candidates for open entry-level accountant positions. Historically, we have had to keep job announcements open for 6-8 weeks just to get 2-3 applicants that meet the minimum qualifications of having a Bachelor of Science in Accounting.

The last two years I have served as Vice-President and President, respectively, of the North Central Chapter of the Florida Government Finance Officers Association. The chapter has over 100 members with finance and accounting professionals from Columbia, Gilchrist, Putnam and Alachua counties. Since the inception of the Chapter, I have heard the same concerns regarding the lack of degreed accountants from peer institutions in the North Central Florida area.

Based on my experience in the local accounting field, I am of the opinion that there is an unmet demand for degreed accountants in Alachua County and the surrounding areas in North Central Florida. I believe Santa Fe College's proposed new BS in Accounting would be a great first step toward meeting this local workforce need.

Best Regards,

Todd Hutchison, CPA, CGFO
Finance Director

BOARD MEMBERS

April M. Griffin
Robert P. Hyatt
Leannetta McNealy, Ph.D.
Gunnar F. Paulson, Ed.D.
Eileen F. Roy



620 E. University Avenue
Gainesville, Florida 32601
www.sbac.edu
(352) 955-7880
Fax (352) 955-7255

SUPERINTENDENT OF SCHOOLS

Sandy Hollinaer, Interim Superintendent

We are committed to the success of every student!

July 12, 2016

Vilma Elisa Fuentes, Ph.D.
Assistant Vice President – Academic Affairs
Santa Fe College
3000 NW 83 Street
Robertson Administration Building, Room F-252
Gainesville, FL 32606

Dear Dr. Fuentes:

Please accept this letter as support for Santa Fe College's request to deliver a Bachelor of Science in Accounting. As Alachua County's third largest employer, we feel there is a significant void in our local workforce for degreed accountants. Although we are lucky to have the Fisher School of Accounting in our back yard, what we find is most of the graduates either pursue further education and become CPAs or leave the area altogether. This leaves an exceedingly shallow pool of qualified applicants for accounting positions for many local institutions to vie for.

The School Board of Alachua County currently employs over 80 Accountants, Bookkeepers, and Financial Specialists, District-wide. Each of our schools, for example, require an onsite bookkeeper. Despite the starting salary of over \$37,000 for these bookkeeping positions, our District rarely gets applicants with what we would consider adequate accounting skills.

We recently filled a Senior Accountant position, which has a starting salary around \$50,000, and of the 40 or so applicants only one had a degree from a traditional 4 year university (not UF). The most qualified applicants for this particular position were in their early 30's and had started their career in a non-accounting profession. After working for a few years they decided to further their education and earned a BS in Accounting from an online school and were now ready to re-enter the workforce. While these online schools have value, we think the local workforce would be better served with more traditional campus learning environment.

We believe the Santa Fe College's proposed BS in Accounting would help fill an unmet need in the North Central Florida area. These accounting skills not only have application in the public sector, but are required for virtually all private businesses.

For the above reasons we wholeheartedly support the proposed BS in Accounting, and would be interested in providing internships or other support should the plan be approved.

Sincerely,

Alex Rella
Assistant Superintendent
Business Services



Appendix B8

Carr, Riggs & Ingram, LLC
4010 N.W. 25th Place
Gainesville, Florida 32606
PO Box 13494
Gainesville, Florida 32604

(352) 372-6300
(352) 375-1583 (fax)
www.cricpa.com

July 19, 2016

Vilma Elisa Fuentes, PhD
Assistant Vice President – Academic Affairs
Santa Fe College
3000 NW 83rd Street
Robertson Admin. Bldg., Room F-252
Gainesville, FL 32606

Dear Dr. Fuentes:

It was a pleasure to meet you last week and I am happy to support your plans to offer a Bachelor of Science in Accounting degree.

I have been practicing public accounting in Gainesville for over 35 years. For many of those years I was responsible for hiring audit professionals, so I am very familiar with the challenges involved with finding qualified applicants who want to work in north central Florida.

As we discussed last week, turnover has historically been an issue in public accounting firms. And in Gainesville the issue is compounded by the fact that many of our hires tend to be tied to a spouse who is attending UF, so it seems like we are always looking for talented accounting professionals that we can count on to be long-term employees.

Historically, it has not been uncommon for us to hire two or three professionals annually. As you know, most UF graduates choose employment with international accounting firms and leave the Gainesville area, so we have not been successful in hiring many UF graduates over the years. It would be great if we had the opportunity to employ degreed accountants from Santa Fe to help fulfill our needs.

I know that other public accounting firms in Gainesville have experienced the same issues that we have experienced, and I'm sure they would be excited to hear about another pool of graduate accountants as potential hires. Also, many of our small business clients tend to hire degreed accountants, as do many governments and non-profit organizations in this area.

I wish you the best of luck with your endeavor. If there is anything I can do to help please do not hesitate to call.

Regards,

Alan Nast, CPA
Partner Emeritus

August 4, 2016

Jackson N. Sasser
President, Santa Fe College
Robertson Administration Building, Room F-232
3000 NW 83rd Street
Gainesville, FL 32606

Dear Dr. Sasser:

The purpose of this letter is to support Santa Fe College's request to deliver a Bachelor of Science in Accounting. We at Gainesville Regional Utilities (GRU) wholeheartedly support this request for several reasons. First, as the Florida Department of Economic Opportunity recent occupation list reports, there is local demand, including GRU, for educated accountants in our area. Second, regional employers have long been supportive partners in education programs like the *Alachua County Education Compact* whose intent is to work collaboratively to improve education outcomes and better prepare students for higher education and sustainable careers. Third, the local professional chapters of the Florida Government Finance Officers Association (FGFOA) and the Florida Institute of CPAs (FICPA) and the heavy concentration of public accounting firms in our area all unilaterally support your proposal.

Santa Fe College's request to deliver a Bachelor of Science in Accounting is a demonstrable recognition of the dire need in the local job market for accountants and a natural extension of ongoing economic and community development campaigns. As the community embraces the *Innovation Gainesville 2.0 (iG 2.0)* initiative and we here at GRU continue on a path to becoming a *21st Century Utility*, we can never lose site that human capital is our most valuable resource and the need to nurture and cultivate local talent by collaborating and supporting initiatives which directly enhance student educational offerings and lead to meaningful local career opportunities.

Santa Fe College under your leadership has long recognized the need to develop instructional programs to educate *knowledge workers* and we applaud this latest chapter in that initiative. As someone who has experienced first-hand the difficulty in hiring qualified local accountants to fill professional accounting positions within the utility, I am personally thrilled by your proposed development of a program strategically designed for students seeking a bachelor's degree in preparation for a professional career in accounting. We have every confidence in Santa Fe College's ability to deliver a top-notch program and would welcome the possibility of expanding our own internal internship program to encompass these accounting students and provide some practical work experience as they pursue their degrees.

In summary, there is a strong and unmet demand for degreed accountants in our area and I sincerely look forward to the day when I can interview and hire candidates who earned their Bachelor of Science in Accounting degrees from Santa Fe College.

Regards,



Claudia E. Rasnick, CPA
Controller – Gainesville Regional Utilities
352.393.1313; RasnickCE@gru.com

Human Resource Services
Office of the Vice President

903 W. University Avenue
PO Box 115000
Gainesville, FL 32611-5000
352-392-1075
352-392-5495 Fax
www.hr.ufl.edu

November 30, 2016

Dr. Jackson Sasser
President
Santa Fe College
3000 NW 23rd Road
Gainesville, FL 32606

Dear Dr. Sasser:

On behalf of the Office of Human Resource Services for the University of Florida, I want to express my support of Santa Fe College's effort to implement a four-year bachelor's degree in accounting. Santa Fe College has become a known and well-established academic institution that provides quality education to the residents of the City of Gainesville, Alachua County, and surrounding communities. Through the years, local employers including the University of Florida as well as Santa Fe College graduates have benefited from Santa Fe College's academic programs as well as your school's partnership with the local community.

Even though the College of Business at the University of Florida also awards a bachelor's degree in accounting, most graduates either return to their hometowns, move away from Gainesville, pursue employment opportunities in other major cities, or remain as full-time students pursuing post-graduate degrees. As a result, the number of available talented graduates with degrees in accounting are less available to local and area employers.

By introducing an accounting program and awarding bachelor's degrees in accounting, Santa Fe College will contribute to the workforce needed to meet the demands from employers within the Gainesville and the North Central Florida area. From an employer perspective, I fully support this endeavor, as it will provide great benefits, and wish you the best in this undertaking.

Sincerely,



Jodi Gentry
Vice President, Human Resource Services

Office of the Provost and Senior Vice President

235 Tigert Hall
PO Box 113175
Gainesville, FL 32611-3175

December 5, 2016

Dr. Jackson Sasser, President
Santa Fe College
3000 NW 83rd Street
Gainesville, FL 32606

Dear Jackson:

I am writing to express my support for Santa Fe's proposed BS in Accounting. I concur with the comments offered in an accompanying letter by Gary McGill, UF Associate Dean and Director of the Fisher School of Accounting. Most of the University of Florida's accounting graduates become certified public accountants and join large national and international accounting firms upon gradations instead of accepting jobs in the small business and non-profit community in Alachua and Bradford Counties. The program you are proposing will help meet the needs for trained accounting professionals in our area and complement the work our university does in producing a high number of certified public accountants. I gladly support your proposed new baccalaureate program in accounting.

Sincerely,



Joseph Glover
Provost and Senior Vice President for Academic Affairs

W. Kent Fuchs
President

226 Tigert Hall
PO Box 113150
Gainesville, FL 32611-3150
352-392-1311
352-392-9506 Fax

January 5, 2017

Dr. Jackson Sasser, President
Santa Fe College
3000 NW 83rd Street
Gainesville, FL 32606

Dear Jackson,

I am writing to express my support for Santa Fe's proposed BS in Accounting. I concur with the comments offered in an accompanying letter by Gary McGill, UF Associate Dean and Director of Fisher School of Accounting. Most of the University of Florida's accounting graduates become certified public accountants and join large national and international accounting firms upon graduation instead of accepting jobs in the small business and non-profit community in Alachua and Bradford counties. The program you are proposing will help meet the needs for trained accounting professionals in our area and complement the work our university does in producing a high number of certified public accountants. I gladly support your proposed new baccalaureate program in accounting.

Warm regards,



W. Kent Fuchs

Appendix C -- Internal and External Consultations

Santa Fe College

B.S. in Accounting, Preliminary Advisory Committee Meeting

Friday, February 19, 2016

8:30 am – Northwest Campus, Building C, Room 103

MINUTES

PRESENT:

Proposed Members: Mr. David Gaitanis, CPA, Purvis Gray & Company; Mr. Kenneth Kurdziel, CPA, James Moore; Mr. Carlos Segura, CPA, Oak Hall School; Mr. John Sun, University of Florida; Ms. Angela Tharpe, The Collier Companies

Santa Fe Representatives: Dr. Ed Bonahue, Provost and Vice President for Academic Affairs; Ms. Ginger Gibson, Vice President for Administrative Affairs and CFO; Dr. Vilma Fuentes, Assistant Vice President for Academic Affairs; Mr. John McNeely, Associate Vice President for Academic Affairs; Dr. James Geason, Director for Business Programs; Dr. Kezia Awadzi, Coordinator for BAS/Health Services Administration; Ms. Adana Anschultz, Accounting Faculty; Ms. Jill Cunningham, Accounting Faculty; Mr. Harry Hooper, Accounting Faculty, Dr. Jake Searcy, Coordinator for BAS/Organizational Management,

The meeting was called to order by Dr. James Geason at 8:40 am.

WELCOME AND INTRODUCTIONS – Dr. James Geason welcomed the group and had everyone introduce themselves. He then turned the meeting over to Dr. Vilma Fuentes who summarized the need for staff accountants in the Alachua & Bradford County service area.

LABOR DEMAND FOR ACCOUNTANTS IN OUR REGION - Dr. Vilma Fuentes addressed Santa Fe College's desire to meet the need for more accounting professionals by offering a Bachelor of Science in Accounting degree. While the college is still gathering data, the following is known:

- 400 new jobs over the next eight years
 - 55 new jobs a year in Alachua and Bradford Counties
- UF's Fisher School of Accounting is the 5th best public school in the country with one of the best CPA pass rates.
 - 185 accounting graduates per year which would appear to meet the demand, however, most graduates leave the area.
- SF's president and provost have met with officials at UF and have assured them that SF's bachelor's degree will serve a different demographic than UF's degree.
 - UF offered its support of SF's proposed bachelor's degree in accounting.

Dr. Fuentes asked for input from the group on whether their perception/experience is that this degree is needed in order to fill area workforce requirements:

- Committee members confirmed that they have difficulty hiring and retaining staff accountants. They recruit from all over the state as well as from colleges and universities outside of Florida just to find qualified candidates.
- Fully-charged bookkeepers are hard to find.
- Local businesses often have to outsource to CPA firms.
- Representatives from both CPA firms agreed that they could hire 5-6 staff accountants immediately.

UNIVERSITY OF FLORIDA RESPONSE – Dr. Ed Bonahue discussed the lengthy approval process that SF must go through before the State Department of Education allows us to offer the degree. Part of the process includes studying sustainability as well as supply and demand. Additionally, in order to gain UF’s support, meetings/discussions were held with Dean Kraft from UF’s Fisher School of Accounting. UF was assured that SF’s accounting degree would not compete with but would be complimentary to UF’s program. SF’s degree will be more of an applied degree and will not have a track to graduate school. UF offered their support with the caveat that our students will not qualify for the graduate or CPA path at UF.

- SF’s goal is to turn out graduates quickly to fill the need in the local market. We can’t sustain the degree without help from area businesses.
- Mr. Jon Sun said that his department (UF Recruitment and Staffing/Human Resource Services) tracks applications over a 5-year period. He also said that job titles other than “Accountant” may require accounting backgrounds. Dr. Bonahue asked if he could provide a report that showed how many applicants they have hired for accounting positions.
- Dr. Bonahue emphasized that SF will need employers to make a pitch for the degree. Any help that we can get from UF, UF Health, IFAS, etc. will be appreciated.

Committee Feedback –

- In further support for the degree, Mr. Carlos Segura, CFO for Oak Hall School, said that when hiring bookkeepers, etc., they always ask for an accounting degree but are generally not able to find a qualified candidate so they have to essentially teach principles of accounting to new employees.
- Mr. David Gaitanis, Managing Partner at Purvis Gray & Company, and Mr. Kenneth Kurdziel, Partner at James Moore, agreed that they are repeatedly asked for recommendations for accountant/bookkeepers.
- Ms. Angela Tharpe, Executive Vice President to Nathan S. Collier, said that her company is a private company and they have a hard time hiring and maintaining accounting employees. She affirmed that it would be beneficial for new hires to have a bachelor’s degree as well as an avenue for ongoing training.
- SF’s CFO, Ms. Ginger Gibson, stated that she has had an assistant comptroller position open for a year and half. She has found it difficult to attract someone with a bachelor’s degree in accounting. Her department generally provides in-house training.

-
- The group agreed that knowing software such as QuickBooks is important but if you know the software but not accounting, then it is not helpful.
 - Dr. Bonahue said that SF would need additional faculty to teach courses in the new degree. Per SACS, our accrediting body, faculty would be required to have a master's degree with at least 18 graduate hours in accounting. Additionally, we will need someone with a terminal degree, PhD or equivalent, to run the program. We are still in the process of determining how the degree will be managed.

FACULTY WORK ON CURRICULUM – Accounting faculty discussed the process of designing curriculum for the degree. Minutes from the curriculum planning meeting were distributed.

Degree requirements include:

- Must have an AS or AA degree
- ECO2013 and ECO2023 (macro and microeconomics)
- ACG2021 and ACG2071 (financial and managerial accounting)
- MAC2233 (Survey of Calculus)
- 39 hours available for core and electives

Committee would like for curriculum to include elements of the following:

- Critical thinking
- Emphasis on reading and writing
- Accounting and auditing
- Ethics
- Payroll and sales taxes
- Capstone/internship
- Face-to-face instruction

Next STEPS - We have officially registered with the State, our intent to offer the degree. We are now in the 100 day holding period. Still to come:

- More extensive studies are needed to determine need for the degree.
- Gather letters of support
 - Will need letters from UF
- Application will go through an extensive review by Department of Education staff.
 - SF will be given an opportunity to make needed corrections.
- Amended application will be sent to State Board of Education.
 - They will want to hear from area employers.
 - To show support, SF will ask for employers to stand with college representatives at the hearing.
 - Will take place in mid-May.
- Application will then require approval by SACS.
- Goal for start date is January 2017.

Having no further business, the meeting was adjourned at 9:50 am.

Minutes submitted by Paula Gainey.

Santa Fe College

Advisory Committee Meeting - B.S. in Accounting

Thursday, November 29, 2016

3 p.m. – Northwest Campus, Building C, Room 121

MINUTES

PRESENT:

Members: Mr. David Gaitanis, CPA, Purvis Gray & Company; Mr. Kenneth Kurdziel, CPA, James Moore; Mr. Carlos Segura, CPA, Oak Hall School; Mr. John Sun, University of Florida

Santa Fe Representatives: Dr. Ed Bonahue, Provost and Vice President for Academic Affairs; Dr. Vilma Fuentes, Assistant Vice President for Academic Affairs; Dr. James Geason, Director for Business Programs; Ms. Adana Anschutz, CPA, Accounting Faculty; Ms. Jill Cunningham, CPA, Accounting Faculty; Mr. Harry Hooper, Accounting Faculty, Dr. Jake Searcy, Coordinator for BAS/Organizational Management,

The meeting was called to order by Dr. James Geason at 3 p.m.

WELCOME – Dr. James Geason welcomed the group. He then turned the meeting over to the Accounting faculty who summarized the proposed Accounting courses for the B.S. in Accounting Degree.

PROPOSED ACCOUNTING COURSES – The B.S. in Accounting is primarily designed for A.S. degree students. The baccalaureate degree consists of 60 hours, 21 hours of General Education course requirements, and 39 hours of core courses. The Accounting faculty discussed the list of proposed accounting courses which were distributed with the Agenda. To ensure student success in the upper division Accounting courses, the group discussed the possibility of implementing a grade of B or better in lower division Accounting courses. Another option – the student must pass all lower division Accounting courses on the first try.

UPDATE ON ACCOUNTING PROPOSAL – Dr. Fuentes thanked the group for their letters of support. She explained the delay in submitting the application. The degree will be submitted as a \$10k degree which is in line with the Governor’s challenge to keep higher education accessible and affordable. The College is considering a few different ways to provide the degree for this amount. A few options being considered are:

1. Partial scholarship
2. Comp last semester

This pathway would be for full-time students. Most of the students seeking baccalaureate degrees at Santa Fe will attend part-time and will not be eligible for the \$10k option.

SUPPORT FROM THE UNIVERSITY OF FLORIDA – The University of Florida has confirmed its support for SF offering the degree. UF recognizes that it cannot meet this area’s demand for accountants as their focus for placement is more on a national level. UF agrees that SF’s Accounting baccalaureate degree would help meet the local demand.

OBJECTION LETTER FROM ST. LEO UNIVERSITY - Dr. Fuentes informed the committee that St. Leo University filed a formal letter of objection with the State to our accounting proposal. They claim that they can help meet the accounting demands of our region. This objection must be answered so Dr. Fuentes asked for input from employers on the committee. The following feedback was offered:

- Employers stated that while they have hired St. Leo accounting graduates, St. Leo is not able to meet their demands and they have to recruit out of the area to fill their accounting needs.
- The employers feel that the cost of St. Leo’s Accounting degree is prohibitive and that the value of SF’s degree is more consistent with the Governor’s goal of making degrees affordable to students.
- Price is a barrier to St. Leo’s degree and they can’t compete with Santa Fe on cost, access, quality and capacity.
- SF can offer a better product that will satisfy this region’s market.
- Most accounting students for St. Leo are online students and not from the area. Like UF, they cannot supply the demand for local employers. SF enrollment includes a larger percentage of local students who will remain in the service area and support the economic health of both the local community and surrounding areas.
- The committee agreed that Santa Fe college should continue its request to offer the degree even with St. Leo’s objection.

NEXT STEPS - The application will be forwarded to the State next week. Staff will have 30 days to review and ask for changes. We should know by January if we can move forward. By February or March, the application should go to the State Board of Education.

Additionally, we must have approval from our accrediting body, SACS. This request will be submitted before the holidays and we should have an answer by June.

We should know by late spring or early summer whether the baccalaureate degree will be approved.

Having no further business, the meeting was adjourned at 4 p.m.

Minutes submitted by Paula Gainey.

CURRICULUM PLANNING MEETING

February 11, 2016; 2 pm; Building C, Conference Room

MINUTES

Present:

Dr. Kezia Awadzi, Daneen Adams, Adana, Anschultz, Jill Cunningham, Christine Errico, Harry Hooper, Dr. Jake Searcy

Discussion:

The committee discussed the focus of the new BS in Accounting Degree which is to train staff accountants to supply a growing need from business and industry in the area. The group discussed skills graduates would need to succeed which lead to a discussion of Program Level Learning Outcomes. Dr. Searcy distributed the BAS/Organizational Management LEAP Essential Learning Outcomes and Program Level Student Learning Outcomes as an example.

Action:

The group decided to include the following core courses in the BS Accounting degree:

1. Financial Theory
2. Financial Statement Analysis
3. Computerized Accounting
 - a. Quickbooks
 - b. Payroll
4. Applied Accounting Concepts (Managerial)
5. Institutional Governmental Accounting
 - a. Non-profit
 - b. Hospitals
 - c. Colleges and universities
6. Tax Accounting
7. Audit(ing) Concepts
 - a. Internal
 - b. External
8. Accounting Information Systems (AIS)
 - a. Database
 - b. Systems
 - c. Compliance
 - d. Internal control (COSCO)

Other courses were considered for elective courses and are currently offered in other bachelor programs:

- Business Finance
- Business Law and Ethics
- Principles of Management
- Human Resource Management
- Business Math
- Excel/Database
 - Taken early in program
 - To include Big Data

The meeting was adjourned at 2:50 pm.

Minutes submitted by Paula Gainey.

CURRICULUM PLANNING MEETING

March 10, 2016; 12:30 pm; Building C, Conference Room

MINUTES

Present:

Daneen Adams, Adana, Anschultz, Jill Cunningham, Christine Errico, Harry Hooper, Dr. James Geason

Discussion:

Dr. Geason led the discussion on finalizing the curriculum. He told the group that they needed to decide on 39 hours of 3000 and 4000 level courses. A.S. degree students will need space for Gen Ed requirements but A.A. students will have completed theirs.

The State mandates the following prerequisites for the program:

- ACG2021 – Financial Accounting
- ACG2071 – Managerial Accounting
- Computer class (CGS1101)
- ECO2013 - Macroeconomics
- ECO2023 - Microeconomics
- STA2023 - Statistics
- MAC2233 - Calculus

After a discussion on whether 2000 level courses could be included in core, it was decided that only 3000 and 4000 would be included.

Action:

After reviewing the previously suggested list of courses, the group agreed to include the following core courses in the BS Accounting degree:

1. “Generations 1” (more advanced Financial)
2. “Generations 2”
3. Advanced Managerial
4. Computerized Accounting
 - a. Quickbooks
 - b. Payroll
5. Institutional Governmental Accounting
 - a. Non-profit
 - b. Hospitals

-
- c. Colleges and universities
 - 6. Tax Accounting
 - 7. Audit(ing) Concepts
 - a. Internal
 - b. External
 - 8. Accounting Information Systems (AIS)
 - a. Database
 - b. Systems
 - c. Compliance
 - d. Internal control (COSCO)
 - 9. Finance – FIN4403
 - 10. Business Law & Ethics – BUL3130
 - 11. Excel/Database
 - 12. Professional Development
 - 13. Principles of Management & Supervision – MAN3025

A list of Core Electives used in the BAS/Organizational Management program were distributed for the group to consider.

Dr. Geason will look at the State Numbering System to determine appropriate course numbers for the courses chosen.

Once course numbers are chosen, individual committee members will choose which courses they would like to develop. The due date for completed course development has not been determined yet.

The meeting was adjourned at 2:20 pm.

Minutes submitted by Paula Gainey.

CURRICULUM PLANNING MEETING
 April 21, 2016; 12:30 pm; Building C, Conference Room
MINUTES

Present:

Daneen Adams, Adana, Anschultz, Jill Cunningham, Christine Errico, Harry Hooper, Dr. Vilma Fuentes, Dr. James Geason

Purpose: Finalize core courses for proposed BS Accounting Degree

Curriculum Action:

The following courses were agreed upon for core curriculum:

1. ACG3101 Financial Accounting 1
2. ACG3111 Financial Accounting II
3. ACG4341 Managerial Accounting
4. ACG3451 Computerized Accounting
5. ACG4501 Governmental and Not-For-Profit Accounting
6. ACG4632 Auditing for Non-Auditors
7. TAX4001 Tax Accounting
8. GEB3524C Advanced Spreadsheet Analysis (Excel)
9. MAN4930 Special Topics in Management (Professional Development)
10. ACG4301 Accounting Information Systems
11. BUL3130 Business Law and Ethics
12. FIN4403 Business Finance
13. MAN3025 Business Management

The meeting was adjourned at 2 pm

Minutes submitted by Paula Gainey.

BS ACCOUNTING PLANNING MEETING
October 11, 2016; 2 pm; Building C, Conference Room
MINUTES

Present:

Daneen Adams, Adana, Anschultz, Jill Cunningham, Harry Hooper, Dr. Vilma Fuentes, Dr. James Geason

Purpose: Update on proposed BS in Accounting Degree

Updates:

Dr. Fuentes distributed a list of the letters of support received, awaiting, and requested for the BS in Accounting degree. She will ask the Provost to follow-up with his counterpart at UF to request a letter of support.

Dr. Fuentes updated the group on the application process:

- The 100-day waiting period will be up on November 4th and we will be able to submit the first draft of the proposal to the Division of Florida Colleges. Division staff have 30 days to review the proposal and respond with comments or suggestions.
- We should be able to respond to any comments/suggestions and resubmit the proposal before Christmas break.
- We should receive a review and response by late January 2017. The proposal will either be sent back for more revisions or forwarded to the Florida Board of Education for their approval.
- SACSCOC will now only accept substantive changes before January 15th or July 15th each year. We hope to be able to submit the proposal to them while waiting on final Board approval.

The committee reviewed core curriculum approved at April 21st meeting and agreed that no changes were needed. Courses are:

1. ACG3101 Financial Accounting 1
2. ACG3111 Financial Accounting II
3. ACG4341 Managerial Accounting
4. ACG3451 Computerized Accounting
5. ACG4501 Governmental and Not-For-Profit Accounting
6. ACG4632 Auditing for Non-Auditors
7. TAX4001 Tax Accounting
8. GEB3524C Advanced Spreadsheet Analysis (Excel)
9. MAN4930 Special Topics in Management (Professional Development)
10. ACG4301 Accounting Information Systems
11. BUL3130 Business Law and Ethics

-
12. FIN4403 Business Finance
13. MAN3025 Business Management

Additional Comments:

- Dr. Fuentes suggested that the department should go ahead and request a full-time lead accounting faculty line in anticipation of a spring or fall 2018 start. This position would need release time to work on curriculum development.
- Accounting faculty reinforced their feelings that it would be impossible to begin the BS in Accounting program without the addition of a new faculty position.

The meeting was adjourned at 2:45 pm

Minutes submitted by Paula Gainey.

approved by

FEB 17 2016

District Board of Trustees
February 16, 2016

Agenda Item: 6.2

College Goal: Educational Programs - Provide learning opportunities and academic support to ensure the highest levels of academic performance

New Baccalaureate Program Letter of Intent: Bachelor of Science in Accounting 101.115, 15-16

College faculty and staff have completed preliminary work suggesting significant potential for a new Bachelor of Science degree in Accounting. Using both quantitative workforce data and qualitative input from local employers, preliminary analysis has found evidence of current and sustained need for baccalaureate-trained accounting professionals to work in Santa Fe College's service district. Early outreach to the University of Florida has also met with a positive response.

With this preliminary work completed, the attached letter of intent was prepared, indicating the college's intention of embarking on a more comprehensive needs analysis and plan for program implementation. Consent and support are requested for proceeding with a full-scale exploration of a baccalaureate degree in accounting, which will culminate in a comprehensive proposal for state submission and board approval later this spring.

Board Action Requested:

Approval

Action: Approved. See item 6.1 (101.114).



State Board of Education

Marva Johnson, *Chair*
John R. Padget, *Vice Chair*
Members
Gary Chartrand
Tom Grady
Rebecca Fishman Lipsey
Michael Olenick
Andy Tuck

Pam Stewart
Commissioner of Education

Madeline Pumariega
Chancellor, Florida College System

MEMORANDUM

TO: Mr. Marshall Criser III, Chancellor
State University System of Florida

Dr. Ed Moore, President
Independent Colleges and Universities of Florida

Mr. Samuel Ferguson, Executive Director
Commission for Independent Education

FROM: Ms. Madeline Pumariega, Chancellor 

DATE: July 27, 2016

SUBJECT: Notice of Intent from Santa Fe College

The purpose of this correspondence is to inform you that the Division of Florida Colleges (DFC) received a Notice of Intent (NOI) on July 26, 2016, from Santa Fe College to develop a Bachelor of Science degree in Accounting. The NOI is attached for your review.

Section 1007.33, Florida Statutes, requires the DFC to forward the NOI to the chancellor of the State University System, the president of the Independent Colleges and Universities of Florida and the executive director of the Commission for Independent Education. Please provide this information to the institutions within your respective systems as appropriate.

Please contact Karinda Barrett at 850-245-9523 or Karinda.Barrett@fldoe.org if you have questions or concerns.

MP/kbb

Attachment

cc: Ms. Pam Stewart, Florida Department of Education
Dr. Jan Ignash, State University System of Florida
Dr. Elizabeth Winslow, Independent Colleges and Universities of Florida
Ms. Susan Hood, Commission for Independent Education
Dr. Jackson N. Sasser, President, Santa Fe College
Dr. Vilma Fuentes, Assistant Vice President for Academic Affairs, Santa Fe College

Appendix C9 - Saint Leo University - Course Schedule

Choose a location:

Choose a term:

Gainesville Center ▼

2017SP1 ▼

Gainesville Center (2017SP1)

Registration Start	Last Day Term Start	Last Day to Add	Last Day to Drop	Last Day to Withdraw	Term End
22-Aug-16	09-Jan-17	16-Jan-17	16-Jan-17	20-Feb-17	05-Mar-17

Hover over Site abbreviation for full description and click on column headers to sort.
Maximize your browser window if you are having problems viewing the course schedule.

<u>Course</u>		<u>Section</u>	<u>Site</u>	<u>Title</u>	<u>Instructor</u>	<u>Start Date</u>	<u>Time</u>	<u>Days</u>	<u>Status</u>
<u>Synonym</u>	<u>Number</u>								
217667	COM140	GAIC	ICC	Basic Computer Skills	C. Hughes	09-Jan-17	9:00 AM- 2:00 PM	S	Open
221964	COM140	GAVB	VTOL	Basic Computer Skills	S. Hijazi	09-Jan-17	8:00 PM-10:30 PM	T	Open
222569	CRM220	GA	OG	Survey of Criminal Justice	E. Marinou-Rider	09-Jan-17	5:30 PM-10:30 PM	M	Open
222085	CRM361	GAVW	VTWE	Legal Issues Counter-Terrorism	P. Stone	09-Jan-17	1:00 PM- 6:00 PM	S	Open
217031	ECO201	GA	OG	Principles of Macroeconomics	E. Bruna	09-Jan-17	5:30 PM-10:30 PM	W	Open
221920	ENG121	GA	OG	Academic Writing I	C. Le	09-Jan-17	5:00 PM- 7:30 PM	TR	Open
217334	HCA302	GAVW	VTWE	Health Care Organization	R. Rosado-Ortiz	09-Jan-17	5:30 PM-10:30 PM	R	Open
217418	HCA402	GAVW	VTWE	Community Health Evaluation	H. Young	09-Jan-17	8:00 AM- 1:00 PM	S	Open
221794	HUS311	GAVB	VTOL	Methods Social Res: Quantitati	S. Cashwell	09-Jan-17	5:00 PM- 7:30 PM	R	Open
217594	MAT141	GAIC	ICC	Finite Mathematics	T. Fields	09-Jan-17	8:00 PM-10:30 PM	TR	Closed
217273	MGT301	GAVW	VTWE	Principles of Management	C. Oden	09-Jan-17	5:30 PM-10:30 PM	W	Open
217052	MGT320	GA	OG	Entrepreneurship I	G. Bivens	09-Jan-17	5:30 PM-10:30 PM	M	Open
217211	MGT325	GAVW	VTWE	Finance for Managers	S. Poole	09-Jan-17	7:45 PM-10:15 PM	TR	Open
217755	MGT441	GA	OG	Labor Relations	G. Salas	09-Jan-17	5:30 PM-10:30 PM	R	Open
217078	MKT301	GAVB	VTOL	Principles of Marketing	M. Ragin	09-Jan-17	5:00 PM- 7:30 PM	M	Open
220821	PHI210RS	GAVB	VTOL	Thinking and Doing Ethics	W. Hathaway	09-Jan-17	7:45 PM-10:15 PM	M	Open
217017	PSY205	GA	OG	Research Methods I	L. Ault	09-Jan-17	5:30 PM-10:30 PM	M	Open
217323	PSY343	GA	OG	Close Relationships	S. Hunkins	09-Jan-17	5:30 PM-10:30 PM	T	Open
220729	SOC110HA	GAVB	VTOL	The McDonaldization of Society	C. Erbes	09-Jan-17	12:00 PM- 1:15 PM	TR	Open

Saint Leo University – Course Schedule

Choose a location:

Choose a term:

Gainesville Graduate Business

2017SP1

Gainesville Graduate Business (2017SP1)

Registration Start	Term Start	Last Day to Add	Last Day to Drop	Last Day to Withdraw	Term End
25-Aug-16	14-Jan-17	12-Jan-17	21-Jan-17	09-Apr-17	22-Apr-17

Hover over Site abbreviation for full description and click on column headers to sort.
 Maximize your browser window if you are having problems viewing the course schedule.

<u>Course</u>									
<u>Synonym</u>	<u>Number</u>	<u>Section</u>	<u>Site</u>	<u>Title</u>	<u>Instructor</u>	<u>Start Date</u>	<u>Time</u>	<u>Days</u>	<u>Status</u>
218412	MBA565	GAB1	OG	Marketing	C. Reinert	14-Jan-17	1:00 PM- 5:00 PM	S	Open
218413	MBA599	GAB1	OG	Strategic Management	G. Salas	14-Jan-17	8:00 AM-12:00 PM	S	Open

Saint Leo University – Course Schedule

Choose a location:

Choose a term:

Gainesville - Education

2017SP1

Gainesville – Education (2017SP1)

Registration Start	Last Day Term Start	Last Day to Add	Last Day to Drop	Last Day to Withdraw	Term End
22-Aug-16	09-Jan-17	16-Jan-17	16-Jan-17	27-Mar-17	30-Apr-17

Hover over Site abbreviation for full description and click on column headers to sort.
Maximize your browser window if you are having problems viewing the course schedule.

Course								
Synonym	Number	Section Site	Title	Instructor	Start Date	Time	Days	Status
	220755	EDU320 GAE01 OG	Practicum I	S. Vahl	09-Jan-17	-	-	Open
	220746	EDU321 GAE01 BL	Seminar: Reflection	S. Vahl	09-Jan-17	6:00 PM- 8:40 PM	W	Open
	220744	EDU330 GAE01 OG	Mathematics in Elem School	R. Hunter	09-Jan-17	6:00 PM- 8:40 PM	T	Open
	220750	EDU332 GAE01 OG	Language Arts Elem School	T. Quick	09-Jan-17	6:00 PM- 8:40 PM	R	Open
	220762	EDU333 GAE01 OG	Adolescent Literacy	M. Pratto	09-Jan-17	6:00 PM- 8:40 PM	M	Open
	220735	EDU334 GAE01 OG	Reading Foundations Elem Schl	R. Hunter	09-Jan-17	6:00 PM- 8:40 PM	M	Open
	220753	EDU335 GAE01 OG	Diagnosis Remediation Elem	J. Townsend	09-Jan-17	6:00 PM- 8:40 PM	R	Open
	220751	EDU338 GAE01 OG	Science in Elementary School	R. Ledbetter	09-Jan-17	6:00 PM- 8:40 PM	R	Open
	220745	EDU339 GAE01 OG	Social Studies Elem School	V. Oden	09-Jan-17	5:00 PM- 7:30 PM	T	Open
	220738	EDU343 GAE01 OG	Reading Across the Curriculum	J. Townsend	09-Jan-17	6:00 PM- 8:40 PM	M	Open
	220756	EDU360 GAE01 OG	Practicum II	J. Ledvina	09-Jan-17	-	-	Open
	220747	EDU361 GAE01 BL	Seminar: Planning	J. Ledvina	09-Jan-17	6:00 PM- 8:40 PM	W	Open
	220743	EDU425 GAE01 OG	Educ Management Organization	F. Mackritis	09-Jan-17	6:00 PM- 8:40 PM	T	Open
	220739	EDU427 GAE01 OG	Educational Assessment	R. Ledbetter	09-Jan-17	6:00 PM- 8:40 PM	M	Open
	222019	EDU428 GAE01 OG	Edu Governance, History & Phil	J. Roberts	09-Jan-17	6:00 PM- 8:40 PM	T	Open
	222276	EDU450 GAE01 OG	Practicum II Middle/Sec School	K. Brown	09-Jan-17	-	-	Open
	221969	EDU451 GAE01 OG	Eng/Lang Arts Methods Mid/Sec	K. Brown	09-Jan-17	5:00 PM- 7:00 PM	W	Open
	220766	EDU452 GAE01 OG	Math Methods Middle/Secondary	D. Rodenbaugh	09-Jan-17	-	-	Closed
	220764	EDU454 GAE01 OG	Social Sci Methods Middle/Seco	V. Oden	09-Jan-17	5:00 PM- 7:30 PM	T	Closed
	220765	EDU455 GAE01 OG	Practicum II Seminar	K. Brown	09-Jan-17	6:00 PM- 8:40 PM	W	Open
	220759	EDU460 GAE01 OG	Practicum III	V. Oden	09-Jan-17	-	-	Open
	220748	EDU461 GAE01 BL	Seminar: Integration	V. Oden	09-Jan-17	6:00 PM- 8:40 PM	W	Open
	222495	EDU480 GAE02 INT	Internship	J. Ledvina	09-Jan-17	-	-	Open
	222499	EDU480 GAE01 INT	Internship	J. Roberts	09-Jan-17	-	-	Open
	220749	EDU481 GAE01 OG	Seminar: Synthesis	J. Roberts	09-Jan-17	5:00 PM- 7:00 PM	W	Open
	222503	HCA425 GA01 INT	Health Care Internship	S. Arnett	09-Jan-17	-	-	Open

Appendix C10
2016-2017 Education Centers Tuition & Fees
Undergraduate

Direct Costs By Program	Tuition Per Credit Hour*
Education Centers Associate & Bachelor Degrees	\$290
Certificate Programs	\$230
Active-Duty Military	\$250
Navy Pace	\$180

*Tuition increases annually

Indirect Costs*	
Books	\$1,376
Room & Board**	\$15,758
Personal	\$1,372
Travel	\$1,180
Total	\$19,686

*The indirect costs listed here are estimates; actual costs will vary from student to student

**Estimated average of living expenses for housing and food

Other Fees & Deposits	
Admission / Application Fee	\$40
International Application Fee	\$40
International Credential Evaluation Fee	\$235
Audit Fee (Visitors & Part-Time Students)	\$235
Graduation Fee (Civilian)	TBA
Graduation Fee (Military)	TBA
Certificate Fee	TBA
Replacement Diploma	\$30
ID or Food Card Replacement	\$25
Official Transcripts	\$7
Rush / Overnight Delivery	\$32
Course Challenge Examination	\$80
Parking Decal (Resident Student)	\$60
Parking Decal (Non-Resident Student)	\$30

Cost of Attendance - Civilian*	Semester	Year
Tuition & Fees	\$3,480	\$6,960
Books	\$688	\$1,376
Room & Board**	\$7,879	\$15,758
Personal	\$686	\$1,372
Travel	\$590	\$1,180
Total	\$13,323	\$26,646

*The Cost of Attendance budget is based on federal guidelines and is used to determine financial aid eligibility; tuition costs may vary.

**Estimated average of living expenses for housing and food

Cost of Attendance - Military*	Semester	Year
Tuition & Fees	\$3,000	\$6,000
Books	\$688	\$1,376
Room & Board**	\$7,879	\$15,758
Personal	\$686	\$1,372
Travel	\$590	\$1,180
Total	\$12,843	\$25,686

*The Cost of Attendance budget is based on federal guidelines and is used to determine financial aid eligibility; tuition costs may vary.

**Estimated average of living expenses for housing and food

Appendix D

Spring 2016

Library Services/Resources Summary BS Accounting

Mission

The mission of the L. W. Tyree Library, located on the Northwest campus, is to serve all Santa Fe College students, faculty and staff, thus supporting the SF mission. The Library provides knowledgeable staff, appropriate resources and an environment that promotes user success and life-long learning.

History/Facility

The present Library opened in January 2002. Named in honor of SF's former President, Dr. Lawrence W. Tyree, the facility is 65,000 square feet and three stories high, with generous space for the collection, leisure seating, quiet study and media viewing.

A service desk located on each floor is staffed whenever the Library is open. The Circulation desk is on the first floor, as are reserve materials and all media. Two computer classrooms (seating 68 students, total) are located off the main lobby. A Café is also located on the first floor. Reference librarians staff a reference desk on the second and on the third floor. Reference materials, the print journal collection, 9 small study rooms (seating 4-6 students each) and 3 large group study rooms (seating a maximum of 16 students each) are located on the second floor. The library conference room on the first floor may be reserved by any faculty or staff pending availability. The third floor houses the circulating collection and serves as a quiet study area. There are copy rooms on the first and second floors and media viewing stations in each of the 12 study rooms and in the public seating area of the second floor.

A total of 137 public access computers are distributed throughout the building. (18 on 1st floor, 24 on 2nd floor, 27 on 3rd floor and 68 in 2 computer classrooms on the 1st floor). These public computers ensure access on every floor to the online catalog, databases, Internet and MS Office software. The Library is committed to providing equitable access to library materials, programs, and services to all patrons. All staff working in public service areas of the library will accommodate

any reasonable request from a user with a disability. If more assistance is needed than can be provided on demand, users are directed to make an appointment of extended service with a member of the reference staff. The library has two designated computer workstations set up by the Disability Resource Center which provides adaptive software programs, scanning and Internet access to support SF computer users.

The Library is open a total of 84 hours, 7 days a week. During final exams the Library provides additional extended hours staying open Saturday and Sunday from 10 am until 10pm. At least one of the reference librarians is always on duty to assist users whenever the library is open.

Personnel

The director and all reference librarians hold Masters Degrees in Library and Information Science from accredited universities. The director is an experienced administrator with background in university, special, public and community college libraries. The reference librarians have a wide range of professional experience and skills. They are classified as faculty and enjoy both the privileges and the responsibilities of that rank.

Every member of the library staff is professional and service-oriented. In the course of accomplishing their jobs, all levels of library staff interact with users and colleagues throughout the Northwest campus and the six Centers. All interactions are characterized by mutual respect and customer service. The entire staff is available to users in person, by phone and email. All contact information is readily accessible from the library website.

Reference Service

All of the librarians routinely provide reference assistance in person, on the phone, via email, by appointment and online chat (Ask a Librarian). Each of the six full-time library faculty serves as a liaison to assigned departments, guaranteeing that the collection reflects the academic needs of the college's many programs. The librarians meet with individual teaching faculty on an ongoing basis and attend departmental meetings as schedules permit. The collection development policy is reviewed on an ongoing basis and revised to reflect program needs and college faculty input.

Library Instruction

The librarians teach Information Literacy sessions in the Library and all Centers every semester showing users how to maximize the online, print and Internet resources the Library provides, and orienting them if needed, to the Library. These instruction sessions are tailored to faculty classes and specific assignments. All sessions support SF's Information Management learning outcome, defined as the skills necessary to collect, verify, document, and organize information from a variety of sources. The librarians produce tailored lesson plans and Research Guides for each session. The sessions may be requested online, on the phone, in email or in person by stopping by the library. The instruction schedule is posted on the Library website. The librarians have produced a Faculty Guide to the Library and a Student Guide to the Library. The librarians have also created Tutorials, a list of Selected Websites, Research Guides, Bibliographies and Genre Reading lists. A new project is the creation of a Learning Object Repository of Library tools within the Angel LMS that is available to all faculty teaching online.

Collections

Library users have access to a collection that comprises 79,412 unique print titles, 89,023 print volumes, 72,881 ebooks, 780 online reference book titles, a comprehensive selection of 167 ejournal subscriptions, 135 print journals, 2,648 DVD and CD titles, 13,830 streaming videos (Films on Demand), and 95 online databases—98% of which are full-text. These databases are topical and include journals and newspapers as well as international resources. All physical collections are easily accessible on open shelves and cataloged using Library of Congress classification and subject headings. The Library also maintains a classroom (reserve) collection of 543 films.

All 28 state colleges share the online catalog LINCCweb. It includes over 4 million books, eBooks, journals, CDs, DVDs, VHS, and audio books. Through LINCCweb, library users have access to over 31,000 electronic books (eBooks).

In their capacities as department and program liaisons, the reference librarians have ongoing communication with teaching faculty alerting them of new additions in their respective disciplines. Instructors may request additions to the collection by contacting their liaisons, or the reference desk, by email, phone, in person or by using the online request form.

The reference librarians routinely review the collection in their respective liaison areas for relevance, depth, currency, condition and usage. Librarians annually

review and deselect items collaboratively with the teaching faculty in the respective discipline.

The library maintains a collection of 1,195 items in the Course Reserve collection to support current classes. These items are selected for inclusion by faculty and frequently include textbooks and media. This collection ensures the widest availability of critical items to the broadest range of students in these classes. The circulation staff manages this collection, interfacing with both teaching faculty and students.

Access

The Library holdings are accessible through the Florida Library Information Network for Community Colleges Library Online Catalog known as LINCCweb. This online catalog is available 24/7 from any computer that has access to the Internet. Databases are available to users 24/7 through SF's portal eSantaFe or through LINCCweb, and via the Library database webpage. Students, faculty and staff may access databases and request items through Interlibrary Loan using their 8 digit SF ID number. Loan periods are generous and vary by type of user. Individuals may renew items online, by phone, email, in person or using their "My Account" feature from the library catalog. Users at the Centers may access all online resources, have items sent to them at their Center location and ask for reference assistance through online chat or by phoning the reference desk.

Interlibrary Loan

SF students enjoy reciprocal borrowing from the collections of all 28 state colleges and 11 universities in Florida. In addition, the Library has agreements with the two local county libraries in its service district, Alachua County Library District and the Bradford County Public Library. The Library has excellent relationships with colleagues in other libraries and traditionally has been a net lender, loaning about twice as many items as it borrows. The Library uses the Online Computer Library Center (OCLC) system to borrow from national and international libraries. All costs for ILL service are borne by the Library and provided free of charge to all SF students, faculty and staff.

SF users may request ILL items by using the LINCCweb online catalog or by email, phone, in person or using the online form. Users at the Centers may use the online form to request books and articles to be sent to their Center location. Other libraries may submit ILL requests electronically using OCLC, Aleph, email, facsimile or the submission form on the website.

Management

The library provides access to the following resources to supplement the course and textbook materials:

- Collection of textbooks on reserve for use in the Library (professors' responsibility)
 - Select collection of Accounting books and media that may be borrowed from the library
 - Print and electronic subscription copies of Accounting journal titles
 - Electronic books relating to Accounting accessible via the Library Catalog
 - Articles from Accounting magazines, journals, and newsletters accessible via the Library's Electronic Databases
 - Research Guide for the Accounting subject areas to assist students in locating information: <http://people.sfcollege.edu/scott.tarbox/>
-

**The following tables summarize the Library's
BS Accounting holdings.**

List of Tables

1. Benchmark collections comparison
3. BS Accounting related databases
3. Print and e-journals in library collection
4. Links to the relevant Research Guides
5. Title list of selected books and ebook relevant to Accounting

BS Accounting Library Resources -

Table 1: Benchmark Comparison of a similar size college with BS degrees in Accounting.

Indian River State College (IRSC) is a sister college in the State College System in Florida. IRSC is an innovative institution that has 24 bachelor degree programs including a BS in Accounting which it added in 2014.

Santa Fe College and IRSC are very close in student population counts as are their budgets for library resources.

We are comparing the present holdings of Santa Fe College with holdings at IRSC in the Accounting subject areas:

1. Accounting/Accountancy
2. Business Enterprises
3. Commerce
4. Finance
5. Investment

Table 1 – Benchmark Holdings

Santa Fe College Library Holdings vs. Indian River State College Holdings
 Indian River College has a BS Accounting Degree FTE= 13,122

LC Subject Heading	TOT SF	SF books	SF ebooks		TOT IRSC	IRSC books	IRSC ebooks
Accounting	353	88	265		432	134	298
Business Enterprises	1343	546	797		1060	307	753
Commerce	1592	1076	516		789	150	639
Finance	1899	976	923		1894	463	1431
Investment	1069	497	572		473	150	323
Columns Total	6256	3183	3073		4648	1204	3444
<u>Total Books + Ebooks</u>	<u>6256</u>				<u>4648</u>		

**Table 2. BS Accounting related
Databases**

Database Title	Database Holdings
Academic OneFile (Gale)	Scholarly journals in many subject areas. 7700 full text titles and 4000 full text scholarly journals
Academic Search Complete (EBSCO)	Comprehensive scholarly, multi-disciplinary full-text database, with more than 5,300 full-text periodicals, including 4,400 peer-reviewed journals.
America's News	1400 American newspapers and 62 newswires plus some blogs, radio and television transcripts
Business Insights: Essentials (Gale)	Fully integrated resource bringing together company profiles, brand information, rankings, investment reports, company histories, chronologies, and periodicals. Find detailed company and industry news and information.
Business Source Complete (EBSCO)	Scholarly business database. As part of the comprehensive coverage offered by this database, includes 1800 full text trade magazines, and nearly 2000 scholarly journals.
Computer Database (Gale)	Offers access to today's most well-read and influential periodicals on the computer, telecommunications and electronics industries. Over 800 titles in these fields.

Demographics Now (Gale)	User-friendly database that puts US statistics in a format to draw on multiple statistical sources.
Ebrary	Collection of over 50,000 online digital book titles
Health Management (ProQuest)	Designed to meet the needs of researchers studying the field of health administration. Topics include hospitals, insurance, law, statistics, business management, personnel management, ethics, health economics, public health administration, and more. Contents include around 800 key journals and over 4,500 Doctoral Dissertations and Theses.
Index to Legal Periodicals and Books (Wilson)	470 full text journal and magazine articles on the legal issues of today.
EBSCOhost (EBSCO)	Collection of 29,000 ebook titles
Small Business Resource Center (Gale)	Offers users complete small business management resources via a combination of unparalleled periodicals and reference content. From conducting industry research to financial planning, to marketing a product and franchising a business, the Small Business Resource Center provides users with all the information they need to conduct business expertly.
Wiley Online Library	Provides full text from over 1,300 Wiley e-journals, spanning many subject areas. Note: only articles that have the open lock icon for available full text are available to Santa Fe.

There are over 2300 journal titles in all our databases that are accounting or finance related.

Table 3: Print journal subscription titles for BS Accounting

Black Enterprise
Bloomberg BusinessWeek
The Economist
Entrepreneur
Fast Company (e-journal)
Forbes (e-journal)
Fortune
Harvard Business Review
HR Magazine
INC.
Money
New York Times (online)
T+D Better Performace Through Workplace Learning
Wall Street Journal (online)

Table 4. Research Guides supporting BS Accounting

Accounting : http://dept.SFcollege.edu/library/library_guides/subject/Accounting
Business Management: http://dept.SFcollege.edu/library/library_guides/subject/management
Computer Science: http://dept.sfcollege.edu/library/library_guides/subject/computer_sciences
International Business: http://dept.sfcollege.edu/library/library_guides/subject/International_business
Marketing and Entrepreneurship http://dept.sfcollege.edu/library/library_guides/subject/marketing/
Organizational Management http://dept.sfcollege.edu/library/library_guides/subject/SOM
Small Business and Entrepreneurship: http://dept.SFcollege.edu/library/library_guides/subject/Marketing

Table 5 – Attached Excel Spreadsheet

❖ ***Sample Accounting Book and eBook Titles...***

Sample Accounting Titles Books and eBooks
Santa Fe College - L.W. Tyree Library

Title	Collection	Call No.	Author	Imprint
The \$1,000 challenge :	Financial Literacy Collection	HG179 .O266 2013	O'Connor, Brian J., 1959-	New York, New York : Portfolio/Penguin, 2013.
The accountant's guide to the universe :	Circulating	HF5636 .H68 2010	Hovey, Craig, 1958-	New York : Thomas Dunne Books, 2010.
Accountants' handbook	eBooks		Graham, Lynford.	Hoboken, N.J. : John Wiley & Sons, Inc., 2012.
Accounting :	Circulating	HF5636 .N629 2014	Nobes, Christopher.	New York : Oxford University Press, 2014.
Accounting and auditing on AIX 5L	eBooks			[S.l.] : IBM, International Technical Support Organization, 2004.
Accounting and finance for managers :	eBooks		Bamber, Matt, author.	London, England : Kogan Page Limited, 2014.
Accounting and finance policies and procedures	eBooks		Hightower, Rose.	Hoboken, N.J. : John Wiley & Sons, c2008.
Accounting and financial management for BCA & MCA	eBooks		Rao, M. E. Thukaram.	New Delhi : New Age International (P) Ltd., Publishers, c2006.
Accounting and the global economy after Sarbanes-Oxley	eBooks		Garner, Don E.	Armonk, N.Y. : M.E. Sharpe, c2008.
Accounting best practices /	Circulating	HF5635 .B818 2007	Bragg, Steven M.	Hoboken, N.J. : John Wiley, c2007.
Accounting best practices	eBooks		Bragg, Steven M.	Hoboken, N.J. : John Wiley & Sons, c2013.
Accounting demystified	eBooks		Haber, Jeffrey R., 1960-	New York : AMACOM, c2004.
Accounting demystified /	Circulating	HF5635 .H37 2011	Hart-Fanta, Leita.	New York : McGraw-Hill, c2011.
Accounting ethics	eBooks		Duska, Ronald F., 1937-	Chichester, West Sussex ; Malden, MA : Wiley-Blackwell, 2011.
Accounting for business :	Circulating	HF5635 .S218 2001	Sands, Jack, 1930-	Buffalo, N.Y. : Arena Books, c2001.
Accounting for dummies /	Circulating	HF5635 .T678 2001	Tracy, John A.	Foster City, CA : IDG Books Worldwide, c2001.
Accounting for dummies	eBooks		Tracy, John A.	Hoboken, N.J. : Wiley, c2008.
Accounting for dummies /	Circulating	HF5636 .T725 2013	Tracy, John A.	Hoboken, NJ : John Wiley & Sons, Inc., [2013]
Accounting for management	eBooks		Lal, Jawahar.	Mumbai : Himalaya Pub. House, 2009.
Accounting for non-accountants :	Circulating	HF5636 .L33 2013	Label, Wayne A. (Wayne Allan), 1943-	Naperville, Ill. : Sourcebooks, c2013.
Accounting for the numberphobic :	eBooks		Fotopulos, Dawn, author.	New York, New York : AMACOM, 2015.
The accounting game :	Circulating	HF5635 .O75 1998	Orloff, Judith Handler.	Naperville, Ill. : Sourcebooks, c1998.
Accounting handbook.	Circulating	HF5636 .S55 2015	Siegel, Joel G., author.	Hauppauge, New York : Barrons Educational Series, Inc., [2015]

Sample Accounting Titles Books and eBooks
Santa Fe College - L.W. Tyree Library

Accounting in a nutshell :	Circulating	HF5636 .W33 2009	Walker, Janet, 1956-	Amsterdam ; Boston ; London : Elsevier/CIMA, c2009.
	Circulating	HF5636 .W33 2009		
Accounting in small business decisions /	eBooks		Gibson, James L. (James Lawrence), 1935- author.	Lexington, Kentucky : University of Kentucky Press, 1963.
Accounting research and the public interest	eBooks			Bradford, England : Emerald Group Publishing, c2005.
Accounting the easy way /	Circulating	HF5635 .E34 2003	Eisen, Peter J.	Hauppauge, NY : Barron's, 2003.
Advanced Excel reporting for management accountants /	eBooks		Blackwood, Neale, author.	Hoboken, New Jersey : Wiley, 2014.
Advances in accounting	eBooks			Amsterdam : Elsevier, 2003.
Advances in accounting education	eBooks			Bingley, UK : Emerald Group Publ, 2010.
Advances in accounting education	eBooks			Bingley : Emerald, 2012.
Advances in accounting education	eBooks			Bingley, U.K. : Emerald, 2013.
Advances in accounting education :	eBooks			Bingley, England : Emerald, 2014.
Advances in management accounting.	eBooks			Bingley, UK : Emerald, 2010.
Advances in management accounting	eBooks			Bingley : Emerald, 2012.
Anti-fraud risk and control workbook	eBooks		Goldmann, Peter, 1953-	Hoboken, NJ : John Wiley & Sons, 2009.
At the crossroads	eBooks		Crosley, Gale.	Hoboken, N.J. : J. Wiley & Sons, Inc., c2008.
Barron's E-Z accounting /	Circulating	HE5636 .E453 2009	Eisen, Peter J.	Hauppauge, NY : Barron's Educational Series, c2009.
Basic accounts and finance for non- accountants	eBooks		Chatterjee, D. K.	Mumbai : Himalaya Pub. House, 2010.
Be smart about shopping :	Youth Collection	JUV TX326 .K68 2014	Kowalski, Kathiann M., 1955-	Berkeley Heights, NJ : Enslow Publishers, Inc., [2014]
Behavioral management accounting	eBooks		Riahi-Belkaoui, Ahmed, 1943-	Westport, CT : Quorum Books, 2002.
Building dashboards with Microsoft Dynamics GP 2013 and Excel 2013	eBooks		Polino, Mark.	Birmingham, UK : Packt Pub., c2013.
Business literacy survival guide for HR professionals	eBooks		Garey, Regan W., 1959-	Alexandria, Va. : Society for Human Resource Management, c2011.
Careers in accounting	eBooks			San Francisco, CA : WetFeet, c2008.
Common body of knowledge study on internal auditing	eBooks			Bradford, England : Emerald Group Publishing, c2006.
Complete guide to international financial reporting standards	eBooks		Tiffen, Ralph.	London : Thorogood, c2004.
The complete guide to Sarbanes-Oxley :	Circulating	KF1446.Z9 B35 2007	Bainbridge, Stephen M.	Avon, Mass. : Adams Business, c2007.

Sample Accounting Titles Books and eBooks
Santa Fe College - L.W. Tyree Library

Complex integrated accounting systems and auditing	eBooks			Bradford, England : Emerald Group Publishing, c2005.
Computer accounting essentials with Microsoft Office Accounting /	Reserves		Yacht, Carol.	Boston, Mass. : McGraw-Hill/Irwin, 2007.
Contemporary environmental accounting	eBooks		Schaltegger, S. (Stefan), 1964-	Sheffield : Greenleaf, 2000.
Contractor's guide to QuickBooks Pro 2005 /	Circulating	HF5686.B7 M4934 2005	Mitchell, Karen, 1962-	Carlsbad, CA : Craftsman Book Co., c2005.
The controller's function	eBooks		Roehl-Anderson, Janice M.	Hoboken, N.J. : Wiley, c2005.
Controlling federal prison costs	eBooks			Hauppauge, N.Y. : Nova Science Publishers, c2009.
Corporate accounting	eBooks		Anil Kumar, S.	Mumbai [India] : Himalaya Pub. House, 2010.
Corporate fraud	eBooks		O'Gara, John D.	Hoboken, N.J. : Wiley, c2004.
Corporate governance	eBooks		Martin, David.	London : Thorogood, c2006.
Corporate reporting and company law	eBooks		Villiers, Charlotte.	Cambridge, UK ; New York : Cambridge University Press, 2006.
Cost accounting	eBooks		Bhatta, H. S. Mahabaleshwara.	Mumbai : Himalaya Pub. House, 2010.
CPA review.	Circulating	HF5661 .C633 2011	Gleim, Irvin N.	Gainesville, Fla. : Gleim Pub., c2010.
Creative accounting exposed /	Circulating	HF5681.B2 T6713 2009	Torre, Ignacio de la, 1974-	Basingstoke [England] ; New York : Palgrave Macmillan, 2009.
Creative cash flow reporting	eBooks		Mulford, Charles W., 1951-	Hoboken, N.J. : J. Wiley, c2005.
Crisis, recovery, and the role of accounting firms in the Pacific Basin	eBooks		McKee, David L.	Westport, Conn. : Quorum Books, 2002.
Critiquing the sacred secular divide	eBooks			Bradford, England : Emerald Group Publishing, c2005.
Customer success with Microsoft Dynamics Sure Step /	eBooks		Shankar, Chandru.	Birmingham, England : Packt Publishing, 2014.
The definitive guide to business finance :	Circulating	HG4026 .S77 2007	Stutely, Richard, 1955-	Harlow : Financial Times Prentice Hall, 2007.
A dictionary of accounting /	Reference	HF5621 .D53 2005		Oxford : Oxford University Press, 2005.
Dictionary of accounting	eBooks		Collin, S. M. H., 1966-	London [Eng.] : A & C Black, 2007 (Boston, Mass. : Credo Reference, 2012.)
Dictionary of accounting terms /	eBooks		Shim, Jae K., author.	Hauppauge, New York : Barron's, [2014]
Driving down cost	eBooks		Wileman, Andrew.	London : Nicholas Brealey, 2010.
Dynamics of profit-focused accounting	eBooks		Northrup, C. Lynn, 1939-	Boca Raton, Fla. : J. Ross Pub. ; Alexandria, VA : APICS, c2004.

Sample Accounting Titles Books and eBooks
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The economics and politics of accounting	eBooks			Oxford ; New York : Oxford University Press, 2004.
The economics audit	eBooks			[Bradford, England] : Emerald Group Pub., 2004.
Engagement	eBooks			[Bradford, England] : Emerald, 2007.
Essential project investment governance and reporting	eBooks		Rollins, Steven C., 1950-	Boca Raton, FL : J. Ross Pub., 2004.
The essentials of finance and accounting for nonfinancial managers	eBooks		Fields, Edward.	New York : AMACOM, c2002.
The essentials of finance and accounting for nonfinancial managers	eBooks		Fields, Edward.	New York : American Management Association, 2011.
Estimating market power and strategies	eBooks		Perloff, Jeffrey M.	New York, NY : Cambridge University Press, 2007.
Ethics, equity, and regulation	eBooks			Bingley : Emerald, 2010.
ExamInsight for CFA 2006 level I certification	eBooks		Vessey, Jane.	Friendswood, TX : Total Recall Publications, 2006.
Excel for accountants /	Circulating	HF5548.4.M523 C3675 2007	Carlberg, Conrad George.	Philadelphia, PA : CPA911 Pub., c2007.
Excel for accountants	eBooks		Carlberg, Conrad George.	Philadelphia, Pa. : CPA911 Pub., 2007.
Excel for the CFO	eBooks		Hara Subramanian, P. K. Hari.	Uniontown, Ohio : Holy Macro! Books, c2011.
Executive finance and strategy :	eBooks		Tiffin, Ralph, author.	London, England ; Philadelphia, Pennsylvania ; New Delhi, India : Kogan Page, 2014.
An executive guide to IFRS	eBooks		Walton, Peter J.	Chichester, U.K. : Wiley, 2011.
Executive roadmap to fraud prevention and internal control	eBooks		Biegelman, Martin T.	Hoboken, N.J. : Wiley, c2006.
Explicit cost dynamics	eBooks		Yu-Lee, Reginald Tomas, 1964-	New York : Wiley, c2001.
The failure and the future of accounting	eBooks		Hatherly, David J.	Burlington, Vt. : Gower, c2013.
Fair value measurement	eBooks		Zyla, Mark L.	Hoboken, N.J. : Wiley, c2013.
Families under financial stress :	Financial Literacy Collection	HG179 .S27 2011	Sasseville, Angela.	Denver, Colo. : Hummingbird Pub., 2011.
The finance and accounting desktop guide	eBooks		Tiffin, Ralph.	London : Thorogood, c2007.
Finance and accounting for energy engineers /	eBooks		Rauf, S. Bobby, 1956-author.	Lilburn, Georgia ; Boca Raton, Florida ; London, England : The Fairmont Press, Inc. : Taylor & Franc
Finance and accounting for nonfinancial managers	eBooks		Droms, William G., 1944-	New York : Basic Books, c2010.
Financial accounting /	Reserves		Needles, Belverd E.	Boston, MA : Houghton Mifflin Co., c2007.

Sample Accounting Titles Books and eBooks
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	Reserves			
Financial accounting	eBooks		Gangwar, Sharda.	Mumbai [India] : Himalaya Pub. House, 2009.
Financial accounting /	Circulating	HF5635 .R35 2007	Reimers, Jane L.	Upper Saddle River, N.J. : Prentice Hall/Pearson Education International, c2007.
Financial accounting /	Circulating	HF5636 .D93 2007		[Chicago, IL] : Cambridge Business Publishers, 2007.
Financial accounting and general topics	eBooks		Graham, Lynford.	Hoboken, N.J. : John Wiley & Sons, c2012.
Financial accounting for dummies /	Circulating	HF5636 .L68 2011	Loughran, Maire, author.	Hoboken, NJ : Wiley Publishing, Inc., [2011], 2011.
Financial and accounting guide for not-for-profit organizations	eBooks		Gross, Malvern J.	Hoboken, N.J. : Wiley, c2005.
Financial and managerial accounting principles /	Reserves		Powers, Marian.	Australia : South-Western/Cengage Learning, c2011.
Financial fraud prevention and detection	eBooks		Young, Michael R.	Hoboken, N.J. : Wiley, 2014.
A financial history of modern U.S. corporate scandals	eBooks		Markham, Jerry W.	Armonk, N.Y. : M.E. Sharpe, c2006.
A financial history of modern U.S. corporate scandals	eBooks		Markham, Jerry W.	Armonk, N.Y. : M.E. Sharpe, c2006 (Boston, Mass. : Credo Reference, 2012.)
Financial management and accounting fundamentals for construction	eBooks	Sample of Accounting Book and eBook Titles	Halpin, Daniel W.	Hoboken, N.J. : Wiley, c2009.
Financial management in construction contracting	eBooks		Ross, Andrew, 1960-	Hoboken, N.J. : Wiley-Blackwell, 2013.
Financial management of health care organizations	eBooks		Zelman, William N.	San Francisco : Jossey-Bass, c2009.
Financial reporting under IFRS	eBooks		Dick, Wolfgang, 1965-	New York : Wiley, 2010.
Financial statement analysis simplified /	Circulating	HF5681.B2 M67 2009	Morley, Michel, 1952-	Toronto : Nixon-Carre, c2009.
Following the money :	Circulating	HF5658 .F65 2003		Washington, D.C. : AEI-Brookings Joint Center for Regulatory Studies, c2003.
Following the money	eBooks			Washington, D.C. : AEI-Brookings Joint Center for Regulatory Studies, c2003.
Forensic accounting and fraud investigation for non-experts /	Circulating	HV8079.F7 S55 2007	Silverstone, Howard.	Hoboken, N.J. : Wiley, c2007.
Forensic accounting and fraud investigation for non-experts	eBooks		Silverstone, Howard.	Hoboken, N.J. : Wiley, c2012.
Fraud and fraud detection :	eBooks		Gee, Sunder, author.	Hoboken, New Jersey : Wiley, 2015.
Fraud risk assessment	eBooks		Vona, Leonard W., 1955-	Hoboken, NJ : J. Wiley & Sons, c2008.
Frequently asked questions in IFRS	eBooks		Collings, Steve.	West Sussex, U.K. : Wiley, 2013.

Sample Accounting Titles Books and eBooks
Santa Fe College - L.W. Tyree Library

Full IFRS and IFRS for SMEs adoption by private firms :	eBooks		Saucke, Maximilian, author.	Frankfurt am Main, [Germany] : PL Academic Research, 2015.
GAAP implementation guide	eBooks		Bragg, Steven M.	Hoboken, N.J. : Wiley, c2004.
Gnucash 2.4 small business accounting	eBooks		Ramachandran, Ashok.	Birmingham, U.K. : Packt Publishing Ltd., 2011.
Going south	eBooks		Cast, William.	Chicago, Ill. : Dearborn Trade Pub., c2005.
The good life for less :	Circulating	TX326 .C393 2013	Clark, Amy Allen.	New York, New York : A Perigee Book, 2013.
Government auditing standards :	Circulating	HJ 9801 .A3 1988	United States. General Accounting Office.	Washington, D.C. : The Office : For sale by the Supt. of Docs., U.S. G.P.O., 1988.
Governmental accounting made easy	eBooks		Ruppel, Warren.	Hoboken, N.J. : Wiley, c2005.
Greed and corporate failure :	Circulating	HD2747 .H36 2006	Hamilton, Stewart.	Basingstoke [England] ; New York : Palgrave Macmillan, 2006.
Health care finance :	Circulating	RA971.3 .B353 2006	Baker, Judith J.	Sudbury, Mass. : Jones and Bartlett Publishers, c2006.
Healthcare finance :	Circulating	RA971 .G3695 2007	Gapenski, Louis C.	Chicago : Health Administration Press ; Arlington, VA : Association of University Programs in Health
Healthcare finance :	Circulating	RA971 .G3695 2012	Gapenski, Louis C.	Chicago, Ill. : Health Administration Press, c2012.
Home Accountz for dummies	eBooks		Pain, Quentin.	Chichester : John Wiley and Sons, Ltd., 2013.
How to comply with Sarbanes-Oxley Section 404	eBooks		Ramos, Michael J.	Hoboken, N.J. : John Wiley & Sons, c2008.
How to read a financial report :	eBooks		Tracy, John A.	Hoboken, New Jersey : Wiley, 2014.
I have QuickBooks, now what?	eBooks		Mucha-Aydlott, Julie A.	Lakeside, CA : San Diego Business Accounting Solutions, c2005.
If women counted :	Circulating	HC 79 .I5 W384 1988	Waring, Marilyn, 1952-	San Francisco : Harper & Row, c1988.
IFRS and US GAAP	eBooks		Shamrock, Steven E.	Hoboken, N.J. : Wiley, 2012.
Improving audit effectiveness	eBooks			Bradford, England : Emerald Group Publishing, c2004.
Information evaluation /	eBooks			London, [England] ; Hoboken, New Jersey : John Wiley & Sons, Incorporation, 2014.
Instructor's solution manual :	Reserves		Needles, Belverd E.	Boston, MA : Houghton Mifflin Co., c2007.
Intangible assets	eBooks		Cohen, Jeffrey A., 1964-	Hoboken, N.J. : Wiley, c2005.

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Internal controls	eBooks		Graham, Lynford.	Hoboken, N.J. : John Wiley & Sons, c2008.
Internal controls policies and procedures	eBooks		Hightower, Rose.	Hoboken, NJ : Wiley, c2009.
International accounting standardization /	eBooks		Beke, Jenö.	Oxford, England : Chartridge Books Oxford, 2014.
International dictionary of accounting acronyms /	Reference	HF5621 .S543 2013	Shim, Jae K.	Hawkhurst, England : Global Professional Publishing, [2013]
International financial reporting standards	eBooks		Greuning, Hennie van.	Washington, D.C. : World Bank, 2004.
International financial reporting standards	eBooks		Greuning, Hennie van.	Washington, D.C. : World Bank, c2006.
International GAAP 2008	eBooks			Chichester, West Sussex, England : J. Wiley & Sons, 2008.
Introductory financial accounting and reporting	eBooks		Smith, Barry P.	Berkshire, England : McGraw-Hill : Open University Press, 2010.
Intuit QuickBooks enterprise edition 12.0 cookbook for experts	eBooks		Campbell, Jaime.	Birmingham : Packt Pub., 2012.
Inventory accounting	eBooks		Bragg, Steven M.	Hoboken, N.J. : John Wiley & Sons, c2005.
Japanese management accounting today	eBooks			New Jersey : World Scientific Pub. Co., c2007.
Keeping the books	eBooks		Pinson, Linda.	Tustin, Calif. : Out of Your Mind ... and into the Marketplace, 2008.
Knowledge-based audits of commercial entities, 2007 /	Circulating	HF5667 .R36 2007	Ramos, Michael J.	Chicago, Ill. : CCH, 2007 Description: Language:.
Lean cost management	eBooks		Huntzinger, James R., 1964-	Ft. Lauderdale, Fla. : J. Ross Pub., c2007.
Management accounting at the Hudson's Bay Company :	eBooks		Spraakman, Gary, author.	Bingley, England : Emerald, 2015.
Management accounting in health care organizations /	eBooks		Young, David W.	San Francisco, CA : Jossey-Bass & Pfeiffer Imprints, Wiley, [2014]
Management accounting in health care organizations /	eBooks	NL702736	Young, David W.	San Francisco, CA : Jossey-Bass & Pfeiffer Imprints, Wiley, [2014]
Management decision.	eBooks			Bradford : Emerald Insight, c2007.
Managerial accounting /	Reserves		Crosson, Susan V.	Boston, MA : Houghton Mifflin Co., c2008.
Managerial accounting for dummies	eBooks		Holtzman, Mark.	Indianapolis, Ind. : John Wiley & Sons, Inc., 2013.
Managerial finance.	eBooks			Bradford : Emerald Insight, c2007.
Managing the transition to IFRS-based financial reporting :	eBooks		Weaver, Lisa, 1971-author.	West Sussex, England : John Wiley and Sons, 2014.
Mastering financial accounting essentials	eBooks		McCrary, Stuart A.	Hoboken, N.J. : John Wiley & Sons, c2010.
Measuring intangible assets - the state of the art	eBooks			[Bradford, England] : Emerald Group Pub., 2004.

Sample Accounting Titles Books and eBooks
Santa Fe College - L.W. Tyree Library

Microsoft Dynamics GP 2010 reporting	eBooks		Duncan, David.	Olton, Birmingham : Packt Pub., 2011.
Microsoft Dynamics GP 2013 cookbook	eBooks		Grieve, Ian.	Birmingham : Packt Pub., 2013.
Microsoft Dynamics GP 2013 implementation :	eBooks		Yudin, Victoria.	Birmingham, England : Packt Publishing, 2013.
More than a numbers game :	Circulating	HF5616.U5 K53 2006	King, Thomas A., 1960-	Hoboken, N.J. : John Wiley & Sons, c2006.
The number :	Circulating	HV6769 .B467 2003	Berenson, Alex.	New York : Random House, c2003.
Offshore financial centers, accounting services, and the global economy	eBooks		McKee, David L.	Westport, Conn. : Quorum Books, 2000.
On the money	Media	MEDIA HF5635 .O5 2002		Monmouth Junction, NJ : Cambridge Educational, c2002.
Online reporting	eBooks			Bradford, England : Emerald Group Publishing, c2006.
The only budgeting book you'll ever need /	Financial Literacy Collection	HG179 .D7433 2012	Stouffer, Tere.	Avon, Massachusetts : Adams Media, ©2012.
Organisational and accounting change	eBooks			[Bradford, England] : Emerald, c2006.
Payroll best practices /	Circulating	HG4028.P5 B73 2005	Bragg, Steven M.	Hoboken, N.J. : Wiley, c2005.
Performance measurement and management control	eBooks			Bingley, UK : Emerald, 2010.
Practical lean accounting :	Circulating	HG4026 .M3654 2004	Maskell, Brian H.	New York, NY : Productivity Press, c2004.
Profitable Sarbanes-Oxley compliance	eBooks		Northrup, C. Lynn, 1939-	Ft. Lauderdale, Fla. : J. Ross Pub., c2006.
Project management accounting	eBooks		Callahan, Kevin R.	Hoboken, N.J. : Wiley, c2011.
Public expenditure management and financial accountability in Niger	eBooks			Washington, DC : World Bank, 2005.
QuickBooks 2014 all-in-one for dummies /	eBooks		Nelson, Stephen L.	Hoboken, New Jersey : John Wiley and Sons, 2014.
QuickBooks online :	eBooks		Barich, Thomas E., author.	[Place of publication not identified] : CPA911 Publishing, [2014]
The reckoning :	eBooks		Soll, Jacob, 1968- author.	New York, New York : Basic Books, 2014.
Reducing the barriers to international trade in accounting services	eBooks		White, Lawrence J.	Washington, D.C. : AEI Press, 2001.
Research methods in accounting	eBooks		Smith, Malcolm.	London ; Thousand Oaks : Sage Publications, 2003.
The roaring nineties :	Circulating	HC106.82 .S75 2003	Stiglitz, Joseph E.	New York : W. W. Norton & Co., 2003.
The ROI of human capital	eBooks		Fitz-enz, Jac.	New York : AMACOM, c2000.
The ROI of human capital	eBooks		Fitz-enz, Jac.	New York : AMACOM, c2009.
Running QuickBooks 2008 Premier editions	eBooks		Ivens, Kathy.	Philadelphia, Pa. : CPA911 Pub., 2007.

Sample Accounting Titles Books and eBooks
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Running QuickBooks 2009 Premier editions	eBooks		Ivens, Kathy.	Philadelphia, Pa. : CPA911 Pub., 2008.
Running QuickBooks 2010 premier editions	eBooks		Ivens, Kathy.	Philadelphia, Pa. : CPA911 Pub., LLC, 2009.
Running QuickBooks 2011 premier editions	eBooks		Ivens, Kathy.	Philadelphia, Pa. : CPA911 Pub., 2010.
Running QuickBooks 2013 Premier Editions	eBooks		Barich, Tom.	Chicago : CPA911, 2012.
Safeguarding the public interest	eBooks			[Bradford, England] : Emerald Group Pub., 2004.
Sage 50 accounts for dummies	eBooks		Kelly, Jane.	West Sussex [England] : John Wiley & Sons, 2012.
Sarbanes-Oxley for nonprofits	eBooks		Jackson, Peggy M.	Hoboken, N.J. : John Wiley & Sons, c2005.
The Sarbanes-Oxley section 404 implementation toolkit	eBooks		Ramos, Michael J.	Hoboken, N.J. : John Wiley & Sons, c2005.
The Sarbanes-Oxley section 404 implementation toolkit	eBooks		Ramos, Michael J.	Hoboken, N.J. : Wiley, c2008.
Schaum's outline of financial management /	Circulating	HG4026 .S34 2007	Shim, Jae K.	New York : McGraw-Hill, c2007.
Social and environmental reporting and its role in maintaining or creating organizational legitimacy	eBooks			Bradford, England : Emerald Group Publishing, c2002.
Solving the corporate value enigma	eBooks		Manganelli, Raymond L.	New York : AMACOM, c2003.
Standards of value	eBooks		Fishman, Jay E.	Hoboken, N.J. : Wiley, [2013].
Strategic managerial accounting	eBooks		Jones, Tracy.	Oxford : Goodfellow Publishers Ltd, 2012.
The successful frauditor's casebook	eBooks		Tickner, Peter, 1952-	Chichester : John Wiley & Sons, 2012.
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