Welcome
Program
Planning
Schedule
Scholarships
Transfer
Career & Salary
Path to CPA
Pre-requisites
Courses
Faculty

2019-20 Edition
WELCOME

Consider what brings you to this point in life. You are pursuing academic goals that tie to your career goals. All of this translates to a better life for you.

Develop Yourself

By learning accounting, you are developing your professional skills. Imagine three legs of a barstool. All three are needed for the stool to be of any use. Similarly, you need an array of business skills to be successful in your career. You need people skills. Think communication, human relations and leadership training. You need technical skills. Think of those skills specific to your field and your area of expertise. You need accounting and business skills. Think accounting, management and finance training. Throughout your career, you will grow and develop. Your accounting skills will be one critical element in your array of business skills as you self-actualize and become your best self.

Add Value

One of the true keys to understanding business is to understand accounting. As you master what the business really does, you also master how the business works and how it can be profitable. This is golden. Your true business knowledge leads to the ability to forecast, protect, leverage and promote. Consider business examples such as IBM vs. Microsoft and Blockbuster vs. Netflix. A strong grasp of accounting and business also contributes to your understanding of business sustainability and long-term viability. Consider the issue of customer pricing as opposed to the cost of goods sold for the business. Reviewing and balancing these categories of revenues and costs is critical for profitability and overall business success. In short, when you understand accounting, you become valuable to your organization.

Make a Difference

By applying your accounting skills, you can make a difference in the world. You may become a key member of a leadership team with a company providing an in-demand product or service. You truly believe in your product and that the world is a better place due to the innovation and leadership of your company. Be a part of that leadership team. You may go your own way and start your own business. Perhaps you have an idea or a way of going about things that is not happening now in business. Your new business can be a symbol of positive change. You may believe in a specific cause or humanitarian mission. For some, there can be no greater purpose in life than to support, strengthen and enhance an exceptional nonprofit organization. Your accounting knowledge can lead to your reputation as a top-level business manager making a profound difference in the world for your organization.

All my best to you in your professional journey,

Suzanne K Long, CPA, MBA, MAED
Professor of Accounting
517-796-8401, ext. 8608
longsuzannek@jccmi.edu
PROGRAM
Accounting-Associate in Applied Science (ACCT.AAS)
From the 2019-20 JC Catalog

COLLEGE REQUIREMENT:
SEM 140 Seminar in Life Pathways

GENERAL EDUCATION REQUIREMENTS:
(23-25 credits)

GEO 1: Write clearly, concisely, intelligibly
(3 credits)
ENG 131 Writing Experience I

GEO 2: Speak clearly, concisely, intelligibly
(3 credits) **
COM 240 Interpersonal Communication

GEO 3: Demonstrate computational skills and
mathematical reasoning (4 credits)
MAT 133 Statistics

GEO 4: Demonstrate scientific reasoning
(4-5 credits) **
NSC 131 Contemporary Science

GEO 5: Understand human behavior and
social systems, and the principles which
govern them (3 credits) Choose one of the
following:
ECN 231  Macroeconomics, OR
ECN 232  Microeconomics

GEO 6: Understand aesthetic experience and
artistic creativity (3 credits) ** Choose one of
the following:

ACCOUNTING RELATED REQUIREMENTS:
(9 credits) Take the following:
BUA 100 Contemporary Business
BUA 220 Principles of Management
BUA 250 Business Law I

ACCOUNTING CORE REQUIREMENTS:
(26-27 credits) Take the following:
ACC 115 Payroll Accounting
ACC 214 Income Tax Accounting
ACC 130 QuickBooks Pro
   OR CIS 121 Microsoft® Excel®
ACC 231 Principles of Accounting
ACC 232 Principles of Accounting II
ACC 234 Managerial Accounting
ACC 240 Intermediate Accounting
ACC 245 Accounting Internship & Capstone

ACCOUNTING ELECTIVES:
Select electives from courses in ACC, BUA,
CIS, ECM, ECN or ENT, if necessary to meet
60 credits required for this degree.

** We have listed the preferred course option
in this category, but other courses may be used
to meet this requirement.
**PLANNING**
Pathways Semester Planning in 7-week formats

<table>
<thead>
<tr>
<th>Semester</th>
<th>A: (Credit Hours)</th>
<th>Courses</th>
</tr>
</thead>
</table>
| Fall 1   | 10               | ACC 231 Principles of Accounting I  
BUA 100 Contemporary Business  
SEM 140 Life Seminar |
| Fall 1   | 7                | ACC 232 Principles of Accounting II  
GEO 1 ENG 131 Writing |
| Winter 1 | 9                | ACC 130 QuickBooks  
ACC 214 Tax  
GEO 3 MAT 133 Statistics |
| Winter 1 | 6                | ACC 115 Payroll  
GEO 4 science choice |
| Fall 2   | 7                | ACC 234 Managerial Accounting  
BUA 220 Management |
| Fall 2   | 7                | ACC 240 Intermediate Accounting  
BUA 250 Business Law |
| Winter 2 | 6                | ACC 245 Internship (Volunteer Income Tax during tax season)  
GEO 5 ECN 231 Macroeconomics |
| Winter 2 | 9                | GEO 2 COM 240 Communication  
GEO 6 arts choice  
GEO 7 diversity choice |

Pre-req Semester: ENG 085 Reading, ENG 090 Writing, MAT 033 Math, CIS 101 Technology (complete summer as needed, consider testing out of CIS 101 with JC Credit by Exam)
## SCHEDULE

### Fall 2019
*Note on 19FL: The courses here reflect courses posted in JC e-services as of 5/1/2019.*

<table>
<thead>
<tr>
<th></th>
<th>JC Central – Jackson</th>
<th>JC Maher – North</th>
<th>JC @ LISD – Adrian</th>
<th>JC LeTarte – Hillsdale</th>
<th>JC Online</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fall A</td>
<td>ACC 231 ACC 234</td>
<td></td>
<td>ACC 231</td>
<td></td>
<td>ACC 130</td>
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<tr>
<td></td>
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<td>ACC 214</td>
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<td>ACC 216</td>
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<td>ACC 231</td>
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<td>ACC 245</td>
</tr>
<tr>
<td>Fall B</td>
<td>ACC 232 ACC 240</td>
<td>ACC 231</td>
<td></td>
<td>ACC 232</td>
<td>ACC 115</td>
</tr>
<tr>
<td></td>
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<td>ACC 231</td>
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<td>ACC 232</td>
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<td>ACC 245</td>
</tr>
</tbody>
</table>

### Winter 2020
*Note on 20WN: This is a draft.*

<table>
<thead>
<tr>
<th></th>
<th>JC Central – Jackson</th>
<th>JC Maher – North</th>
<th>JC @ LISD – Adrian</th>
<th>JC LeTarte – Hillsdale</th>
<th>JC Online</th>
</tr>
</thead>
<tbody>
<tr>
<td>Winter A</td>
<td>ACC 231 ACC 234</td>
<td></td>
<td>ACC 231</td>
<td>ACC 231</td>
<td>ACC 130</td>
</tr>
<tr>
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<td>ACC 214</td>
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<td>ACC 231</td>
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<td>ACC 245</td>
</tr>
<tr>
<td>Winter B</td>
<td>ACC 232 ACC 240</td>
<td>ACC 232</td>
<td>ACC 232</td>
<td>ACC 232</td>
<td>ACC 115</td>
</tr>
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<td>ACC 231</td>
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<td>ACC 232</td>
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<td>ACC 245</td>
</tr>
</tbody>
</table>

### Summer 2020
*Note on 20SP: Summer is expected to be very similar to the previous year. The courses here match 19SP.*

<table>
<thead>
<tr>
<th></th>
<th>JC Central – Jackson</th>
<th>JC Maher – North</th>
<th>JC @ LISD – Adrian</th>
<th>JC LeTarte – Hillsdale</th>
<th>JC Online</th>
</tr>
</thead>
<tbody>
<tr>
<td>Summer</td>
<td></td>
<td>ACC 216</td>
<td></td>
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<td>ACC 214</td>
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<td>ACC 216</td>
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<td>ACC 231</td>
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<td>ACC 232</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>ACC 245</td>
</tr>
</tbody>
</table>

*Note: this 2019-20 draft schedule is an ongoing process. Check e-services regularly at [www.jccmi.edu](http://www.jccmi.edu) for live updates.*
SCHOLARSHIPS

DISCOVER (for all things ACCOUNTING!)
https://discoveraccounting.org/scholarships/

AAA
The American Accounting Association
http://aaahq.org/education/awards
scholarships available for accounting students focusing on bachelor through doctoral degrees

AICPA
The American Institute of Public Accountants
scholarships for undergraduate, minority and high school students

DATATEL
http://www.free-4u.com/datatel_scholars_foundation_scholarship.htm
scholarships available for undergraduate students, JC is a Datatel organization

IMA
Institute of Management Accounts
scholarships available for accounting students focusing on bachelor through doctoral degrees

Jackson College Foundation
Jackson Community College Financial Aid information
https://www.jccmi.edu/financial-aid/scholarships/

MICPA-Michigan Accountancy Foundation
Michigan Association of CPA’s, Michigan Accountancy Foundation
https://www.micpa.org/member-center/get-involved/the-michigan-accountancy-foundation
Special “5th year” scholarships designated to help students pursuing a bachelor’s degree and CPA

NSA
National Society of Accountants
http://www.nsacct.org/about/nsa-scholarship-foundation
scholarships available for undergraduate accounting students

TACTYC
Teachers of Accounting at Two Year Colleges
scholarships available for associate degree and bachelor’s degree accounting students
TRANSFER

For transfer information on courses, start here and refer to this website frequently throughout your planning process:

http://michigantransfernetwork.org/

Jackson College has generous transfer agreements with the following schools. Take all JC accounting courses through ACC 240 at JC, complete JC AAS-ACC degree and then transfer.

<table>
<thead>
<tr>
<th>School</th>
<th>Website</th>
</tr>
</thead>
<tbody>
<tr>
<td>Siena Heights University</td>
<td><a href="https://sienaheights.edu/Admissions/Transfer-Students">https://sienaheights.edu/Admissions/Transfer-Students</a></td>
</tr>
<tr>
<td>Trine University</td>
<td><a href="https://www.trine.edu/admission-aid/transfer-students.aspx">https://www.trine.edu/admission-aid/transfer-students.aspx</a></td>
</tr>
<tr>
<td>Franklin University</td>
<td><a href="https://www.franklin.edu/accounting-bachelors-degree-program">https://www.franklin.edu/accounting-bachelors-degree-program</a></td>
</tr>
<tr>
<td>Spring Arbor University</td>
<td><a href="http://www.arbor.edu/admissions/undergrad-admissions/transfers/">http://www.arbor.edu/admissions/undergrad-admissions/transfers/</a></td>
</tr>
<tr>
<td>Baker College</td>
<td><a href="https://www.baker.edu/admissions/transfer-credits/">https://www.baker.edu/admissions/transfer-credits/</a></td>
</tr>
</tbody>
</table>

Transfer is more limited to a large public university. Take only ACC 231 and ACC 232 at JC. As soon as possible, begin the admissions process to the university itself. Then, once admitted to the university, begin a 2nd admissions process to the business school within each university. Two admissions are required. Only ACC 231 and ACC 232 will transfer.

<table>
<thead>
<tr>
<th>School</th>
<th>Website</th>
</tr>
</thead>
<tbody>
<tr>
<td>Michigan State University</td>
<td><a href="http://admissions.msu.edu/">http://admissions.msu.edu/</a></td>
</tr>
<tr>
<td>Western Michigan University</td>
<td><a href="http://www.wmich.edu/admissions/transfer">http://www.wmich.edu/admissions/transfer</a></td>
</tr>
<tr>
<td>Central Michigan University</td>
<td><a href="https://www.cmich.edu/admissions/undergrad/transfer/Pages/default.aspx">https://www.cmich.edu/admissions/undergrad/transfer/Pages/default.aspx</a></td>
</tr>
</tbody>
</table>
Use the following table to review transfer equivalencies with popular JC transfer partners. Notice the difference between local schools and universities.

For the most up to date information on transfer equivalencies, check with each school directions and also at [http://michigantransfernetwork.org/](http://michigantransfernetwork.org/)

<table>
<thead>
<tr>
<th>Course</th>
<th>JC</th>
<th>SHU</th>
<th>SAU</th>
<th>EMU</th>
<th>MSU</th>
<th>WMU</th>
</tr>
</thead>
<tbody>
<tr>
<td>Payroll</td>
<td>ACC 115</td>
<td>Gen Tran Cr</td>
<td>Gen Tran Cr</td>
<td>Gen Tran Cr</td>
<td>No credit</td>
<td>No credit</td>
</tr>
<tr>
<td>QuickBooks</td>
<td>ACC 130</td>
<td>ACC 232</td>
<td>Gen Tran Cr</td>
<td>Gen Tran Cr</td>
<td>No credit</td>
<td>No credit</td>
</tr>
<tr>
<td>Tax</td>
<td>ACC 214</td>
<td>ACC 451</td>
<td>Gen Tran Cr</td>
<td>ACC 244</td>
<td>No credit</td>
<td>No credit</td>
</tr>
<tr>
<td>Non-majors</td>
<td>ACC 216</td>
<td>Gen Tran Cr</td>
<td>ACC 391</td>
<td>ACC 130</td>
<td>No credit</td>
<td>No credit</td>
</tr>
<tr>
<td>Principles I</td>
<td>ACC 231</td>
<td>ACC 203</td>
<td>ACC 221</td>
<td>ACC 240</td>
<td>ACC 201</td>
<td>ACTY 2100</td>
</tr>
<tr>
<td>Principles II</td>
<td>ACC 232</td>
<td>ACC 240</td>
<td>ACC 222</td>
<td>ACC 241</td>
<td>ACC 202</td>
<td>ACTY 2110</td>
</tr>
<tr>
<td>Managerial</td>
<td>ACC 234</td>
<td>ACC 361</td>
<td>ACC 314</td>
<td>Gen Tran Cr</td>
<td>No credit</td>
<td>No credit</td>
</tr>
<tr>
<td>Intermediate</td>
<td>ACC 240</td>
<td>ACC 341</td>
<td>ACC 317</td>
<td>Gen Tran Cr</td>
<td>No credit</td>
<td>No credit</td>
</tr>
<tr>
<td>Internship</td>
<td>ACC 245</td>
<td>Gen Tran Cr</td>
<td>Gen Tran Cr</td>
<td>Gen Tran Cr</td>
<td>No credit</td>
<td>No credit</td>
</tr>
</tbody>
</table>

Note: The University of Michigan Ross School of Business is highly selective and competitive. Note that no JC accounting or business courses transfer for full program credit.

Currently, ACC 231 Principles of Accounting I, ACC 232 Principles of Accounting I, BUA 250 Business Law I and BUA 251 Business Law I transfer for elective department credit only at U-M. Students will have to re-take those courses upon admission.

[http://www.ugadmiss.umich.edu/TCE/Public/CT_TCESearch.aspx](http://www.ugadmiss.umich.edu/TCE/Public/CT_TCESearch.aspx)
[http://michiganross.umich.edu/programs/bba/application-requirements/transfer](http://michiganross.umich.edu/programs/bba/application-requirements/transfer)
CAREERS & SALARY

Note: Salary data displayed here is from the 2019 Robert Half Salary Guide @ https://www.roberthalf.com.

<table>
<thead>
<tr>
<th>2019 IN DEMAND SKILLS</th>
<th>2019 IN DEMAND CERTIFICATIONS</th>
<th>2019 HOT POSITIONS</th>
</tr>
</thead>
</table>
| • Adaptability and flexibility  
• Commitment to continuous learning  
• Cross-functional collaboration  
• Leadership qualities  
• Strong work ethic  
• Verbal and written communication skills | • CPA (certified public accountant)  
• CFA (chartered financial analyst)  
• CFP (certified financial planner)  
• CGMA (Chartered Global Man Acct)  
• CIA (certified internal auditor)  
• CISA (certified information systems auditor)  
• CMA (Certified Management Acct)  
• CPP (Certified Payroll Professional)  
• Bachelor’s degree in accounting or finance  
• MBA (master of business administration) | • Accounting manager  
• Controller  
• Financial analyst  
• Internal auditor  
• Payroll manager  
• Senior accountant  
• Staff accountant |

- **Associates Degree in ACC**
  - AR/AP Clerk $31750 - 51500
  - Payroll Clerk $32250 - 60750

- **Bachelor’s Degree in ACC**
  - General Accountant $38500 – 69500
  - Public Accounting starting $39500 - 74250

- **Master’s Degree in ACC or TAX**
  - Controller $92000 - 207750
  - Professor $50000 to $100000+

- **Certified Public Accountant**
  - CFO $121250 - 497250
  - Tax Partner $111500 - 212250
PATH TO CPA!

Step 1: EDUCATION required to sit for the CPA Exam in the State of Michigan

- Option 1: Completed bachelor’s degree in accounting, OR
- Option 2: Completed bachelor’s degree in another field other than accounting including 48 specific credit hours in accounting and business

Step 2: Pass the EXAM including 4 parts and 14 hours within 18 months

- Part 1 Auditing and Attestation (AUD)
- Part 2 Business Environment and Concepts (BEC)
- Part 3 Financial Accounting and Reporting (FAR)
- Part 4 Regulation (REG)

Step 3: EDUCATION required for licensure as a CPA in the State of Michigan

- Option 1: Bachelor’s Degree in accounting AND a master’s degree in Accounting with a concentration in accounting including 12 hours of graduate level accounting courses. These 12 hours may not include tax or information systems courses, OR
- Option 2: Bachelor’s Degree in accounting AND an MBA degree with a concentration in accounting including 12 hours of graduate level accounting courses. These 12 hours may not include tax or information systems courses, OR
- Option 3: 30 specific hours of accounting courses with a maximum of 6 hours of tax AND 39 hours other business courses in 5 or more areas with between 3 and 12 hours in each area AND 81 hours general courses and pre-requisite courses with any internship hours included in the 81 hours for a total of 150 credit hours required. (Note specific courses required by the AICPA.)

Step 4: EXPERIENCE required including 2000 hours of qualifying experience

- Qualifying experience includes: audit, review, compilations, other kinds of internal and compliance audits, tax work, tax research, and a variety of other qualifying professional accounting services.
- Non-Qualifying experience includes: bookkeeping, other non-accounting work or tax related work.

JC can help you work toward your 150 hours CPA Requirements

- JC courses included as required accounting courses for the CPA exam: ACC 214, ACC 231, ACC 232, ACC 234, ACC 240
- JC courses included as business courses for the CPA exam: ACC 115, BUA 220, BUA 230, BUA 250, BUA 251, ECN 231, ECN 232, MTH 133

Contact Suzanne Long directly for more information and resources on becoming a CPA.
See: [http://www.michigan.gov/lara/0,4601,7-154-72600_72602_72731_72855---,00.html](http://www.michigan.gov/lara/0,4601,7-154-72600_72602_72731_72855---,00.html)
And: [https://www.aicpa.org/becomeacpa/cpaeexam.html](https://www.aicpa.org/becomeacpa/cpaeexam.html)
PRE-REQUISITES

ACC 231  Pre-requisites include:
ENG 085, ENG 090,
MAT 033+, CIS 101

ACC 232  Pre-requisite =
ACC 231

ACC 234  Pre-requisite =
ACC 232

ACC 240  Pre-requisite =
ACC 231

COURSES

ACC 115 PAYROLL ACCOUNTING  (2 CR)  Accurate payroll records and timely payroll tax reporting are critical elements for all successful businesses. Learn to apply payroll accounting rules and procedures to support business operations. Learn employment and tax laws that affect payroll preparation. Learn the skills, procedures, and concepts necessary to compute a company’s payroll. Topics include hiring, gross pay, FICA taxes, income taxes, employee deductions and benefits, payroll accounting, earnings records, tax deposits, unemployment taxes, recording payroll transactions, Form 940EZ, Form 941, reporting employee earnings and special situations.  Pre-requisites: CIS 101, ENG 085 and ENG 090

ACC 130 QUICKBOOKS  (2 CR)  Today nearly all businesses rely on computer software to facilitate the accounting process. Learn to use the many features of this popular and sophisticated small business computerized accounting system. Topics include customizing the system to your business, invoicing, statements, collections, bill paying, general ledger, accounts receivable, accounts payable, cash accounts, bank reconciliations, reports and graphs, payroll, budgeting, and tax reports.  Pre-requisites: CIS 095, ACC 216 or higher

ACC 214 INCOME TAX ACCOUNTING  (3 CR)  Federal income tax for personal and business use. Concepts covered include taxable income, deductions, exclusions, exemptions and credits against the tax. Proprietorship tax returns including accounting and depreciation methods, self-employment taxes, self-employed retirement plans, capital gains and losses, disposition of property (both personal and business) and estimated tax declaration.  Pre-requisites: CIS 095, MAT 020 or higher

ACC 216 FINANCIAL ACCOUNTING CONCEPTS  (4 CR)  This course is designed for the non-accounting supervisor/manager who must have an understanding of financial and managerial accounting as it is used in decision making. Learn about annual reports, financial statements, balance sheet accounts and accounting transactions. Focus on how accounting information is used in decision making and not on the mechanics behind that accounting information. This is an introductory accounting course required for the BUA, MOA and some CIS programs. Students should consider their academic program and select either ACC 216 OR ACC 231.  Pre-requisites: CIS 095, ENG 085, ENG 090 and MAT 020 or higher

ACC 231 PRINCIPLES OF ACCOUNTING I  (4 CR)  This course is an introductory course in Financial Accounting. Learn the theory and practice of recording financial accounting data and preparation of financial statements in accordance with Generally Accepted Accounting Principles (GAAP) with an emphasis on corporations. Current
software and online applications will be utilized. **Pre-requisites: ENG 085, ENG 090, MAT 033 or higher, and CIS 101 or CIS 121**

**ACC 232 PRINCIPLES OF ACCOUNTING II (4 CR)** This course is an introductory course in Managerial Accounting. Learn how accounting impacts managerial decision making. Topics include stocks, bonds, cash flow, cost accounting, break-even analysis, differential analysis, financial statements and budgeting. Current software and online applications will be utilized. **Prerequisite: ACC 231**

**ACC 234 MANAGERIAL ACCOUNTING (4 CR)** Management level professionals from all disciplines will be faced with complex situations and decisions. Appropriate managerial accounting reports and critical thinking skills are crucial to a proactive management process. Learn about financial statement analysis, cash flow forecasting, job order costing in manufacturing, process costing in manufacturing, activity-based costing in manufacturing, cost-volume analysis, cost behavior analysis, budgeting, responsibility accounting, case study analysis, critical thinking and decision-making skills. **Prerequisite: ACC 232**

**ACC 240 INTERMEDIATE ACCOUNTING (4 CR)** Professional accountants must have a solid background in GAAP financial accounting concepts. Review and expand your knowledge of accounting theory and processes, nature and content of the balance sheet and income statement, present value tables and their application, currently applicable Generally Accepted Accounting Principles (GAAP) and recent Financial Accounting Standards Board (FASB) pronouncements. **Prerequisite: ACC 231**

**ACC 245 INTERNSHIP & CAPSTONE (3 CR)** Complete your accounting program with this course including practical work experience, capstone small business project, career readiness project and final program portfolio. **Pre-requisite: ACC 232**
<table>
<thead>
<tr>
<th>Accountant</th>
<th>Education and Experience</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Suzanne K Long</strong></td>
<td>Michigan CPA, BA Hillsdale College; MBA Western Michigan University; MAED Michigan State University; additional graduate studies in Education with Spring Arbor University, Marygrove College, Nova Southeastern University and Walden University; past professional experiences include audit work with Plante Moran CPA’s, tax preparation and self employment, 2008 NISOD national teaching award recipient, current textbook author with AME Learning</td>
</tr>
<tr>
<td><strong>Peggy Eaton</strong></td>
<td>B.S. in Business Education, Spring Arbor University; MBA, Spring Arbor University; over thirty years accounting and business experience, consulting and educating in merchandising, service, industrial, and educational industries</td>
</tr>
<tr>
<td><strong>John Long</strong></td>
<td>B.A. in Accounting Information Systems, Eastern Michigan University; MBA in Accounting, University of Phoenix; over twenty years accounting and tax work experience in automotive, retail, wholesale, manufacturing, service and international industries</td>
</tr>
<tr>
<td><strong>Jim Miller</strong></td>
<td>BS Degree in Aviation Technology &amp; Management, Western Michigan University (1979), MBA, Spring Arbor University (2009), V.P. Of Operation: F.P. Miller Co. 23 years, Jackson Community Foundation, finance committee member 8 years</td>
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<tr>
<td><strong>Jenny Ward</strong></td>
<td>B.S. in Accounting, Indiana University Purdue University at Fort Wayne (IPFW); MBA, Spring Arbor University; currently Contract Settlement Supervisor in NUG Group at Consumers Energy; over thirty years accounting experience in newspaper, real estate, food service, and professional services.</td>
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<td><strong>Randi Watts</strong></td>
<td>BA in English and Business, Hillsdale College; MA in Education, Michigan State University; MBA in Accounting and Finance, Regis University; additional certifications include State of Michigan Certification in Business Services and Technology, Certification to teach Language Arts and Social Studies- Secondary Level; currently teaching with Northwest Schools</td>
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<tr>
<td><strong>David Windle</strong></td>
<td>BA and MBA Western Michigan University. Lifelong educator at the High School and Community College level in Michigan and Arizona. Permanent teaching certificate for the states of Michigan and Arizona. Community College teaching certificate State of Arizona. In addition, Sales Representative and Sales Manager for several companies. Extensive knowledge in banking compliance, loan processing and new accounts. Also experienced in Healthcare systems for large hospitals and physician's groups.</td>
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