

DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
FLORIDA BOARD OF ACCOUNTANCY
COMMITTEE ON ACCOUNTING EDUCATION
TELEPHONE CONFERENCE CALL
April 5, 2017
MINUTES

I. Call to order

The meeting was called to order at 1:00 p.m.

II. Roll Call

The roll was called by Ms. Whitney, Regulatory Specialist II, and reflected the following persons in attendance:

COMMITTEE MEMBERS

Dr. M.G. Fennema, Chairman
Mr. Michael Kridel, CPA
Dr. Nicholas Mastracchio
Dr. Gary McGill
Dr. Richard Morton

STAFF

Veloria Kelly, Director
Karan Lee
Trencia Jenkins
Candace Taylor
Barbara Whitney

OTHERS IN ATTENDANCE

Mary Ellen Clark, Senior Assistant Attorney General and Board Counsel
Kathy Ebert, Curriculum Program Manager, Western Governors University (WGU)
Erik Spoelstra, Curriculum Manager, Business Core, WGU
Emily Bogus, Accreditation and Compliance, WGU
Kelly McCune, Curriculum Manager, Business, WGU
Elizabeth Broyles, Sr. Manager, Course Mentoring, WGU
Lucas Kavlie, V. Provost, Accreditation and Compliance, WGU
Sean Spear, Accreditation and Compliance, WGU
Roderick Willis, Accreditation and Compliance, WGU
Rashmi Prasad, Dean of Business, WGU
Richard Barnes, Program Manager, BSAC and MAcc, WGU
Alan Preizer, Sr. Manager, Course Mentoring (business), WGU
Sandra Kamakura, Applicant

III. Approve minutes from March 6, 2017, meeting

Motion was made by Dr. Mastracchio, and seconded by Mr. Kridel, to approve the March 6, 2017, Education Committee meeting minutes. Upon vote, the motion passed unanimously.

IV. Individual Curriculum Review

A. Sandra Kamakura – Western Governors University Courses

Examination applicant # 345091

Motion was made by Dr. McGill and seconded by Dr. Mastracchio to recommend the Board approve (3) three semester hours of upper-division accounting credit for **AU01, Concepts in Auditing and Information Systems** for this candidate only. Upon vote, the motion passed unanimously.

Motion was made by Dr. McGill and seconded by Dr. Mastracchio to recommend the Board approve (3) three semester hours of upper-division accounting credit for **BGA1, Problems in Budgeting and Financial Statements** for this candidate only. Upon vote, the motion passed unanimously.

Motion was made by Dr. McGill and seconded by Mr. Kridel to recommend the Board approve (3) three semester hours of upper-division accounting credit for **CGC1, Concepts in Financial Accounting and Tax** for this candidate only. Upon vote, the motion passed unanimously.

Motion was made by Mr. Kridel and seconded by Dr. McGill to recommend the Board approve (3) three semester hours of upper-division accounting credit for **CMO1, Concepts in Cost/Managerial Accounting** for this candidate only. Upon vote the motion passed unanimously.

Motion was made by Dr. McGill and seconded by Dr. Mastracchio to recommend the Board approve (3) three semester hours of upper-division business credit for **BNC1, Organizational Behavior and Leadership** for this candidate only. Upon vote, the motion passed unanimously.

Motion was made by Mr. Kridel and seconded by Dr. Morton to recommend the Board approve (3) three semester hours of upper-division business credit for **C204, Management Communication** for this candidate only. Upon vote, the motion passed unanimously.

Motion was made by Mr. Kridel and seconded by Dr. Morton to recommend the Board approve (3) three semester hours of upper-division business credit for **C209, Strategic Management** for this candidate only.

Motion was made by Dr. McGill and seconded by Mr. Kridel to recommend the Board approve (3) three semester hours of upper-division business credit for **C214, Financial Management** for this candidate only. Upon vote, the motion passed unanimously.

Motion was made by Dr. Morton and seconded by Dr. McGill to recommend the Board approve (3) three semester hours of upper-division business credit for **EGC1/EGT1 Fundamental of Economics, Global Business, and Quantitative Analysis** for this candidate only. Upon vote, the motion passed unanimously.

Motion was made by Dr. Morton and seconded by Dr. McGill to recommend the Board deny upper-division business credit for **FNC1/FNT1, Fundamental of Finance, Accounting and Information Technology** for this candidate only. Upon vote, the motion passed unanimously.

Motion was made by Dr. McGill and seconded by Mr. Kridel to recommend the Board approve (3) three semester hours of upper-division business credit for **MKT1, Marketing Principles and Applications** for this candidate only. Upon vote, the motion passed unanimously.

Motion was made by Dr. McGill and seconded by Dr. Mastracchio to recommend the Board approve (3) three semester hours of upper-division business credit for **QAT1, Quantitative Analysis for Business** for this candidate only. Upon vote, the motion passed unanimously.

Motion was made by Dr. McGill and seconded by Mr. Kridel to recommend the Board approve (2) two semester hours of upper-division business credit for **RWT1, Business Research and Writing** for this candidate only. Upon vote, the motion was passed unanimously.

Motion was made by Mr. Kridel and seconded by Dr. Mastracchio to recommend the Board approve (3) three semester hours of upper-division business law credit for **LWC1, Fundamentals of Business Law and Ethics** for this candidate only. Upon vote, the motion passed unanimously.

B. Chantell Sicard – Western Governors University Courses

Examination applicant # 344382

Motion was made by Dr. McGill and seconded by Mr. Kridel to recommend the Board deny upper-division accounting credit for **CMO1, Concepts in Cost/Management Accounting** as this course duplicates BGA1, Problems in Budgeting and Financial Statements for this candidate only. Upon vote, the motion passed unanimously.

Motion was made by Dr. McGill and seconded by Dr. Mastracchio to recommend the Board approve (1) semester hour of upper-division business credit for **QCT1, Accounting Capstone Written Project** for this candidate only. Upon vote, the motion passed unanimously.

Motion was made by Dr. McGill and seconded by Mr. Kridel to recommend the Board approve (3) three semester hours of upper-division accounting credit for **CGC1, Concepts in Financial Accounting and Tax** for this candidate only. Upon vote, the motion passed unanimously.

Motion was made by Dr. McGill and seconded by Dr. Mastracchio to recommend the Board approve (3) three semester hours of upper-division accounting credit for

AUO1, Concepts in Auditing and Information Systems for this candidate only. Upon vote, the motion passed unanimously.

Motion was made by Dr. McGill and seconded by Mr. Kridel to recommend the Board approve (3) three semester hours of upper-division accounting credit for **ACA1, Problems in accounting** for this candidate only. Upon vote, the motion passed unanimously.

V. College/University Curriculum Review

A. University of South Florida

Motion was made by Dr. McGill and seconded by Mr. Kridel to recommend the Board approve (3) three semester hours of upper-division accounting credit for **ACG 3003, Fundamentals of Professional Accounting**. Upon vote, the motion passed unanimously.

B. Western Governors University

Motion was made by Mr. Kridel and seconded by Dr. McGill to recommend the Board approve (3) three semester hours of upper-division business credit **C708, Principles of Finance**. Upon vote, the motion passed unanimously.

Motion was made by Mr. Kridel and seconded by Dr. Mastracchio to recommend the Board approve (3) three semester hours of upper-division business credit for **C715, Organizational Behavior**. Upon vote, the motion passed unanimously.

Motion was made by Mr. Kridel and seconded by Dr. McGill to recommend the Board approve (3) three semester hours of upper-division business credit for **C717, Business Ethics**. Upon vote, the motion passed unanimously.

Motion was made by Mr. Kridel and seconded by Dr. Mastracchio to recommend the Board approve (3) three semester hours of upper-division business credit for **C724, Information Systems Management**. Upon vote, the motion passed unanimously.

Motion was made by Mr. Kridel and seconded by Dr. McGill to recommend the Board approve (3) three semester hours of upper-division business credit for **C723, Quantitative Analysis for Business**. Upon vote, the motion passed unanimously.

Motion was made by Mr. Kridel and seconded by Dr. Mastracchio to recommend the Board approve (3) three semester hours of upper-division business credit for **C722, Project Management**. Upon vote, the motion passed unanimously.

Motion was made by Mr. Kridel and seconded by Dr. McGill to recommend the Board approve (3) three semester hours of upper-division business credit for **C720, Operations and Supply Chain Management**. Upon vote, the motion passed unanimously.

Motion was made by Mr. Kridel and seconded by Dr. McGill to recommend the Board approve (3) three semester hours of upper-division business credit for **C214, Financial Management**. Upon vote, the motion passed unanimously.

Motion was made by Mr. Kridel and seconded by Dr. McGill to recommend the Board approve (3) three semester hours of upper-division business credit for **C209, Strategic Management**. Upon vote, the motion passed unanimously.

Motion was made by Mr. Kridel and seconded by Dr. McGill to recommend the Board approve (3) three semester hours of upper-division business credit for **C204, Management Communication**. Upon vote, the motion passed unanimously.

Motion was made by Mr. Kridel and seconded by Dr. Mastracchio to recommend the Board approve (3) semester hours of lower-division business credit for **C716, Business Communication**. Upon vote, the motion passed unanimously.

Motion was made by Dr. McGill and seconded by Mr. Kridel to recommend the Board approve (3) three semester hours of lower-division business credit for **C719, Macroeconomics**. Upon vote, the motion passed unanimously.

Motion was made by Dr. McGill and seconded by Dr. Mastracchio to recommend the Board approve (3) three semester hours of lower-division business credit for **C718, Microeconomics**. Upon vote, the motion passed unanimously.

Motion was made by Mr. Kridel and seconded by Dr. Mastracchio to recommend the Board approve (3) three semester hours of upper-division business law credit for **C713, Business Law**. Upon vote, the motion passed unanimously.

VI. Other Business

A. Previously Approved Western Governors Courses

Motion was made by Dr. McGill and seconded by Dr. Mastracchio to approve the following course list of older Western Governors University courses previously approved or denied at past Education Committee meetings. Board staff can accept courses on this list without submitting them to the Committee for review. Upon vote, the motion passed unanimously.

Previously approved Western Governors courses:

Approved for upper-division accounting credit:

AT01 Concepts in Accounting(3) semester hours @, ^ (Concepts in Financial Accounting and Tax)

ACA1 Problems in Accounting (3) semester hours #, @, %, ^

AU01 Concepts in Auditing and Information Systems (3) semester hours #, %, ^
BGA1 Problems in Budgeting and Financial Statements (3) semester hours #, +, %, ^
CGC1 Concepts in Financial Accounting and Tax (3) semester hours #, %
CMO1 Concepts in Cost/Managerial Accounting (Duplicates BGA1 cannot get credit for both) (3) semester hours #, %, ^
C245 Accounting Research (3) semester hours *
C254 Fraud and Forensic Accounting (3) semester hours *
BGA1 Problems in Budgeting and Financial Statements (3) semester hours ^

Approved for upper-division business credit:

BGA1 Problems in Budgeting and Financial Statements (3) semester hours #
FNC1 Fundamentals of Finance, Accounting and Information Technology (3) semester hours @, +, %
JDT2 Human Resources (2) semester hours +
JGT2 Decision Analysis (3) semester hours +
JFT2 Organizational Management (2) semester hours +
JHT2 Strategic Management (2) semester hours +
JIT2 Risk Management two (2) semester hours +
SAT2 Leadership (3) semester hours +
MKC1 Fundamentals of Marketing and Business Communication (3) semester hours #, %
QCT1 Accounting Capstone Written Project (1) semester hour #, % (3 sem. hrs), ^
QAT1 Quantitative Analysis for Business (3) semester hours *, #, %
EZC1 Finance three (3) semester hours #, %
TPV1 Project Management (2) semester hours #, %
RWT1 Business Research and Writing (2) semester hours #, %, ^
MGC1 Principles of Management (3) semester hours #, % ^
BNC1 Organizational Behavior (3) semester hours #, %
DAC1 Information Systems Management (3) semester hours #
FVC1 Global Business (3) semester hours #, %
EGC1 Fundamental of Economics, Global Business and Quantitative Analysis (3) semester hours ^
EGT1 Economics and Global Business Applications (3) semester hours ^
LET1 Leadership Concepts and Applications (3) semester hours ^
LWC1 Fundamentals of Business Law and Ethics (3) semester hours +

ORC1 Fundamental of Organizational Behavior and Leadership ^

LP01 Leadership and Professionalism (3) semester hours ^

RUA1/RUA2 Reasoning and Problem Solving Humanities Part I & II (3) sem. hours, ^

FNA1 Problems in Finance (3) semester hours ^

Approved for upper-division business law credit:

LIT1 Legal Issues (3) semester hours #, %, ^

LWC1 Fundamentals of Business Law and Ethics (3) semester hours*, %, ^

Approved for lower-division business law credit:

EST Ethical Situations in Business (3) semester hours #

Denied Accounting courses:

CZC1 Accounting II

Denied Business courses:

FNT1 Business Applications for Finance, Accounting, and Information Technology(duplicates FNC1 Fundamentals of Finance, Accounting, and Information Technology)

TABL Associate Level Business Core ^

CPF1 Finance Capstone ^

TABT Business and Technical Skills ^

PFF1 Finance Portfolio ^

+ February 2017

*April 2016

#June 2016

@ September 2016

% October 2015

^ August 2015

VII. Administrative Matters

There was continued discussion on basing the education evaluation for exam and licensure applicants on a college or university's level of AACSB accreditation; whether level one (1), two (2), or regionally accredited only.

VIII. Set Future Date

The next Accounting Education Advisory Committee meeting was scheduled for July 10, 2017, at 1:00 pm.

The meeting was adjourned at 2:58 p.m.

A handwritten signature in black ink, reading "M.G. Fennema". The signature is written in a cursive style with a large, stylized "M" and "G".

Dr. M.G. Fennema, Chair