

DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
FLORIDA BOARD OF ACCOUNTANCY
COMMITTEE ON ACCOUNTING EDUCATION
TELEPHONE FONGERENCE CALL
February 1, 2017
MINUTES

I. Call to order

The meeting was called to order at 9:01 a.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
Dr. Richard Morton
Dr. Nicholas Mastracchio
Dr. Gregory Trompeter

STAFF

Veloria Kelly, Director
Richard Evans
Trecia Jenkins
Karan Lee
Candace Taylor
Barbara Whitney

OTHERS IN ATTENDANCE

Mary Ellen Clark, Senior Assistant Attorney General and Board Counsel
Justin Thames, FICPA
Jennifer Green, FICPA
James Suh, NASBA
Amy Fernandez, Nova Southeastern University
Mark Friedman, University of Miami
Allen Clarkson, Accreditation and Compliance, Western Governors University
Darin Hobbs, Records, Western Governors University
Delphine Wolsker, Evaluation, Western Governors University
Eric Czerwinski, Curriculum Manager, GE, Western Governors University
Laura Williams, Assessment Manager, Western Governors University
Margaret Simonis, Mentoring Director, Western Governors University
Melissa Clark, Curriculum Manger, GE, Western Governors University
Michele Souder, Course Mentor, Western Governors University
Regina Henry, Instructional Design Manager, Western Governors University
Roderick Willis, Accreditation, Western Governors University
Sean Spears, Accreditation and Compliance, Western Governors University
Lucas Kalvie, Vice Provost, Accreditation and Compliance, Western Governors University

Kathleen Stone, Curriculum Director, Western Governors University
Richard Barnes, Program Manager Course Mentors, Western Governors University
Lyndi Wilson, Evaluation, Western Governors University
Tonia Howe, Evaluation Manager, Western Governors University
Elizabeth Broyles, Sr. Mentoring Manager (course), Western Governors University
Angela Shepherd, Sr. Mentoring Manager (student), Western Governors University
Erik Spoelstra, Curriculum Manager, Western Governors University
Emily Bogus, Accreditation and Compliance, Western Governors University
Bryan Benham, Curriculum Director, GE, Western Governors University
Steve Vogel, Florida Board of Accountancy
Margarita Chijin, Applicant
Chantell Sicard, Applicant

III. Approve minutes from November 29, 2016, meeting

Motion was made by Dr. Mastracchio, and seconded by Dr. Trompeter, to approve the November 29, 2016, minutes. Upon vote, the motion passed unanimously.

IV. Individual Curriculum Review

A. APPLICANT: Margarita Chijin – InterAmerican University of Puerto Rico Examination Applicant #341353

Motion was made by Dr. Trompeter, and seconded by Dr. Mastracchio, to recommend the Board deny upper-division accounting credit for **ACCT 3050 (1162) Introduction to Managerial Accounting**. Upon vote, the motion passed unanimously.

Motion was made by Dr. Mastracchio, and seconded by Dr. Morton, to recommend the Board approve two (2) semester hours of upper-division accounting credit for **ACCT 2051 (2061) Intermediate Accounting I**. Upon vote, the motion passed unanimously.

Motion was made by Dr. Morton, and seconded by Dr. Trompeter, to recommend the Board approve two (2) semester hours of upper-division accounting credit for **ACCT 2052 (2062) Intermediate Accounting II**. Upon vote, the motion passed unanimously.

Motion was made by Dr. Mastracchio, and seconded by Dr. Morton, to recommend the Board approve two (2) semester hours of upper-division accounting credit for **ACCT 2015 (2055) Cost Accounting**. Upon vote, the motion passed unanimously.

Motion was made by Dr. Trompeter, and seconded by Dr. Mastracchio, to recommend the Board approve three (3) semester hours of upper-division accounting credit for **ACCT 2030 (2041) Tax Systems of Puerto Rico I**. Upon vote, the motion passed unanimously.

B. APPLICANT: Chantell Sicard – Western Governors University
Examination applicant # 344382

Motion was made by Dr. Trompeter, and seconded by Dr. Morton, to recommend the Board approve three (3) 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. Trompeter, and seconded by Dr. Morton, to recommend the Board approve three (3) semester hours of upper-division general business credit for **FNC1 Fundamentals of Finance, Accounting and Information Technology** for this candidate only. Upon vote, the motion passed unanimously.

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

Motion was made by Dr. Trompeter, and seconded by Dr. Morton, to recommend the Board deny upper-division general business credit for **EGT1 Economics and Global Business Applications** for this candidate only. Upon vote, the motion passed unanimously.

Motion was made by Dr. Morton, and seconded by Dr. Mastracchio, to recommend the Board approve three (2) semester hours of upper-division general business credit for **JDT2 Human Resources** for this candidate only. Upon vote, the motion passed unanimously.

Motion was made by Dr. Morton, and seconded by Dr. Trompeter, to recommend the Board deny upper-division general business credit for **JET2 Financial Analysis** for this candidate as this is a principles of accounting course and therefore cannot be counted for business or accounting credit. Upon vote, the motion passed unanimously.

Motion was made by Dr. Trompeter, and seconded by Dr. Mastracchio, to recommend the Board approve three (3) semester hours of upper-division general business credit for **JGT2 Decision Analysis** for this candidate only. Upon vote, the motion passed unanimously.

Motion was made by Dr. Trompeter, and seconded by Dr. Morton, to recommend the Board approve two (2) semester hours of upper-division general business credit for **JFT2 Organizational Management** for this candidate only. Upon vote, the motion passed unanimously.

Motion was made by Dr. Trompeter, and seconded by Dr. Morton, to recommend the Board approve two (2) semester hours of upper-division general business credit for

JHT2 Strategic Management for this candidate only. Upon vote, the motion passed unanimously.

Motion was made by Dr. Morton, and seconded by Dr. Trompeter, to recommend the Board approve two (2) semester hours of upper-division general business credit for **JIT2 Risk Management** for this candidate. Upon vote, the motion passed unanimously.

Motion was made by Dr. Trompeter, and seconded by Dr. Mastracchio, to recommend the Board approve three (3) semester hours of upper-division general business credit for **SAT2 Leadership** for this candidate only. Upon vote, the motion passed unanimously.

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

V. College/University Curriculum Review

A. Nova Southeastern University

Motion was made by Dr. Trompeter, and seconded by Dr. Morton, to recommend the Board approve three (3) semester hours of upper-division accounting credit for **ACT 5772 (3910) Special Topics**. Upon vote, the motion passed unanimously.

B. University of Miami

Motion was made by Dr. Trompeter, and seconded by Dr. Morton, to recommend the Board approve one (1) semester hour of upper-division accounting credit for **ACC 630 International Financial Reporting Standards (IFRS)**. Upon vote, the motion passed unanimously.

Motion was made by Dr. Morton, and seconded by Dr. Trompeter, to recommend the Board approve two (2) semester hours of upper-division accounting credit for **ACC 631 Advanced Accounting**. Upon vote, the motion passed unanimously.

Motion was made by Dr. Morton, and seconded by Dr. Trompeter, to recommend the Board approve two (2) semester hours of upper-division accounting credit **ACC 664 Global Mergers & Acquisitions**. Upon vote, the motion passed unanimously.

C. Western Governors University

After receiving approval from the staff at Western Governors University (WGU), the committee elected to table discussions relating to the WGU curriculum pending a research and analysis report from the National Associations of State Boards of Accountancy. The curriculum will be placed on the next scheduled agenda.

VI. Other Business

None at this time.

VII. Set Future Date

The next Accounting Education Advisory Committee meeting was scheduled for March 6, 2017, at 9:00 am.

The meeting was adjourned at 11:44 a.m.

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

Dr. M.G. Fennema, Chair