

DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
FLORIDA BOARD OF ACCOUNTANCY
COMMITTEE ON ACCOUNTING EDUCATION
TELEPHONE CONFERENCE CALL
March 6, 2017
MINUTES

I. Call to order

The meeting was called to order at 9:00 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
Mr. Michael Kridel, CPA
Dr. Nicholas Mastracchio
Dr. Gary McGill
Dr. Richard Morton
Dr. Gregory Trompeter

STAFF

Veloria Kelly, Director
Karan Lee
Candace Taylor
Barbara Whitney

OTHERS IN ATTENDANCE

Mary Ellen Clark, Senior Assistant Attorney General and Board Counsel
Justin Thames, FICPA
James Suh, NASBA
Kathy Ebert, Curriculum Program Manager, Western Governors University (WGU)
Allen Clarkson, Program Compliance, WGU
Delphine Wolsker, Evaluation, WGU
Erin Czerwinski, GE, Curriculum Manager, WGU
Margaret Simonis, Director, Mentoring, WGU
Melissa Clark, GE, Curriculum Manager, WGU
Regina Henry, ID Manager, WGU
Roderick Willis, Program Compliance, WGU
Lucas Kavlie, Vice Provost, Accreditation and Compliance, WGU
David Leasure, Provost, WGU
Kathleen Stone, Curriculum Director, WGU
Richard Barnes, Program Manager, Course Mentoring, Accounting, WGU
Lyndi Wilson, Evaluation, WGU
Tonia Howe, Evaluation, WGU
Angela Shepherd, Sr. Manager, Student Mentoring, WGU

Emily Bogus, Compliance, WGU
Erik Spoelstra, BU, Curriculum Manager, WGU
Steve Vogel, Florida Board of Accountancy
Jesus Socorro, Florida Board of Accountancy

III. Approve minutes from February 1, 2017, meeting

Motion was made by Dr. Trompeter, and seconded by Dr. Morton, to approve the February 1, 2017, Education Committee meeting minutes. Upon vote, the motion passed unanimously.

IV. College/University Curriculum Review

A. Western Governors University

Motion was made by Dr. McGill and seconded by Mr. Kridel to recommend the Board deny upper-division accounting credit for **UFC1, Managerial Accounting**. Upon vote, the motion passed unanimously.

Motion was made by Dr. McGill and seconded by Dr. Morton to recommend the Board approve three (3) semester hours of upper-division accounting credit for **C237, Taxation I**. Upon vote, the motion passed unanimously.

Motion was made by Dr. McGill and seconded by Dr. Trompeter to recommend the Board approve three (3) semester hours of upper-division accounting credit for **C238, Taxation II**. Upon vote, the motion passed unanimously.

Motion was made by Dr. Mastracchio and seconded by Mr. Kridel to recommend the Board approve three (3) semester hours of upper-division accounting credit for **C240, Auditing**. Upon vote, the motion passed unanimously.

Motion was made by Dr. Morton and seconded by Dr. McGill to recommend the Board approve three (3) semester hours of upper-division accounting credit for **C242, Accounting Information Systems**. 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 accounting credit for **C248, Intermediate Accounting I** and three (3) semester hours of upper-division accounting credit for **C250, Intermediate Accounting II**. 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 accounting credit for **C250, Cost and Managerial Accounting**. Upon vote, the motion passed unanimously.

Motion was made by Dr. McGill and seconded by Dr. Trompeter to recommend the Board deny upper-division accounting credit for **C251, Accounting Capstone**. Upon vote, the motion passed unanimously.

Motion was made by Dr. McGill and seconded by Dr. Trompeter to recommend the Board approve three (3) semester hours of upper-division business credit for **C251, Accounting Capstone**. Upon vote, the motion passed unanimously.

Motion was made by Dr. McGill and seconded by Dr. Trompeter to recommend the Board approve three (3) semester hours of graduate level accounting credit for **C239, Advanced Tax Concepts**. Upon vote, the motion passed unanimously.

Motion was made by Dr. Morton and seconded by Dr. Trompeter to recommend the Board deny graduate accounting credit for **C243, Advanced Financial Accounting**. Upon vote, the motion passed unanimously.

Motion was made by Dr. Trompeter and seconded by Dr. McGill to recommend the Board approve three (3) semester hours of upper-division accounting credit for **C243, Advanced Financial Accounting**. Upon vote, the motion passed unanimously.

Motion was made by Dr. Mastracchio and seconded by Dr. Morton to recommend the Board deny graduate credit but approve three (3) semester hours of upper-division accounting credit for **C244, Advanced Auditing**, as this course duplicates auditing I. Upon vote, the motion passed unanimously.

Motion was made by Dr. McGill and seconded by Dr. Morton to recommend the Board approve three (3) semester hours of graduate accounting credit for **C245, Accounting Research**. Upon vote, the motion passed unanimously.

Motion was made by Dr. Trompeter and seconded by Dr. McGill to recommend the Board approve three (3) semester hours of graduate accounting credit for **C252, Governmental and Nonprofit Accounting**. Upon vote, the motion passed unanimously.

Motion was made by Dr. Morton and seconded by Dr. Trompeter to recommend the Board deny graduate credit but approve three (3) semester hours of upper-division accounting credit for **C253, Advanced Managerial Accounting** as this course duplicates cost accounting I. Upon vote, the motion passed unanimously.

Motion was made by Dr. Mastracchio and seconded by Dr. McGill to recommend the Board approve three (3) semester hours of graduate accounting credit for **C245, Fraud and Forensic Accounting**. Upon vote, the motion passed unanimously.

Motion was made by Dr. McGill and seconded by Dr. Morton to recommend the Board approve three (3) semester hours of upper-division business credit for **FVC1, Global Business**. Upon vote, the motion passed unanimously.

Motion was made by Dr. McGill and seconded by Dr. Tompeter to recommend the Board approve three (3) semester hours of upper-division business law credit for **C241, Business Law for Accountants**. Upon vote, the motion passed unanimously.

The Committee requested more detailed course information for the remainder of the business and business law courses. Western Governors staff agreed to provide the same in-depth level of course material as was provided for the accounting courses in time to place the material on the next agenda.

V. Other Business

Committee members discussed their views/concerns on competency based education. James Suh, from NASBA, was requested to provide a report listing the States that accept Western Governors University courses in meeting their CPA exam and licensure requirements.

VI. Set Future Date

The next Accounting Education Advisory Committee meeting was scheduled for April 5, 2017, at 1:00 pm.

The meeting was adjourned at 11:11 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 "G" at the beginning.

Dr. M.G. Fennema, Chair