

DEPARATMENT OF BUSINESS AND PROFESSIONAL REGULATION  
FLORIDA BOARD OF ACCOUNTANCY  
COMMITTEE ON ACCOUNTING EDUCATION

December 8, 2014

Conference Call

MINUTES

The meeting was called to order at 12:20 pm. by Dr. Fennema, Chairman. The roll was called by Ms. Whitney reflecting the following persons present.

**Committee members present:**

Dr. M.G. Fennema  
Dr. Rhoda Icerman  
Mr. Michael Kridel  
Dr. Gary McGill  
Ms. Bettie Adams

**Staff member present:**

Veloria Kelly  
Richard Evans  
Karen Lee  
Trencia Jenkins  
Barbara Whitney

**Others present:**

Jane Finley, FSC  
Lynn Clements, FSC  
Terrisita Brunken, FIU  
Phillip Schmitt, WGU  
Eric Goodman, WGU  
David Leisure, WGU  
Diana Ferrell, Keiser University  
Lee(Charles) Willis, applicant  
Josef Silny, Josef Silny & Associates  
Patricia Harman, NASBA

**Motion was made by Michael Kridel and seconded by Bettie Adams to approve the June 16, 2014 minutes.**

## **Individual Course Curriculum Review:**

### **Charles Willis**

Upon review of the submitted course materials motion was made by Dr. McGill to approve and seconded by Michael Kridel to grant upper division business credit for:

LET1, Leadership Concepts and Application  
LIT1, Legal Issues in Business Organizations  
LWC1, Fundamentals of Business Law and Ethics  
MGC1, Principles of Management  
RWT1 Business Research and Writing  
CM01 Concepts in Cost/Managerial Accounting  
EGC1 Fundamentals of Economics, Global Business, and Quantitative Analysis  
QAT1 Quantitative Analysis

## **College/University Curriculum Review**

### **Florida International University**

Motion was made by Dr. Iceman and seconded by Dr. McGill to approve graduate accounting credit for TAX 6935, Advanced Federal Tax Practice and Procedure. No credit would be given for ACG 3343, Cost Accounting I or ACG 3081, Applied Accounting Principles.

### **Florida Southern College**

The Committee requested more detailed information be provided on the new program for further consideration. The Committee requested course syllabi, textbook requirements and contact hour information. Also, requested a breakdown of the number of credit hours of financial, cost and managerial, auditing, tax and accounting information system hours.

### **Florida State University**

Motion was made by Michael Kridel and seconded by Dr. McGill to approve upper division accounting credit for ACG 4931, Forensic Accounting and Criminology Capstone Course.

### **University of South Florida**

Motion was made by Dr. McGill and seconded by Bettie Adams to approve upper division internship credit only for ACG 6936, IRS Vita Tax Practicum and ACG 4931, IRS Vita Tax Practicum.

### **Western Governors University**

The Committee requested Western Governors University to provide more detailed information on their program and did not approve course credit for the following courses:

ACCT 3610 Intermediate Accounting I  
ACCT 3620 Intermediate Accounting II

ACCT 3630	Taxation I
ACCT 3640	Accounting Information Systems
ACCT 3660	Cost and Managerial Accounting
ACCT 4620	Taxation II
ACCT 4650	Business Law for Accountants
ACCT 4800	Auditing
ACCT 4900	Accounting Capstone
BUS - BNC1	Organizational Behavior and Leadership
BUS - C268	Spreadsheets
BUS - DAC1	Information Systems Management
BUS - EST1	Ethical Situations in Business
BUS - EZC1	Finance
BUS - FVC1	Global Business
BUS - LIT1	Legal Issues in Business Organizations
BUS - LWC1	Fundamental of Business Law and Ethics
BUS - MGC1	Principles of Management
BUS - MKC1	Fundamentals of Marketing and Business Communication
BUS - QAT1	Quantitative Analysis
BUS - RWT1	Business Research and Writing
BUS - TPV1	Project Management

### **Keiser University**

The Committee stated they do not “approve programs” only courses. They advised Keiser that they could advise students of which courses have been approved by the Committee as meeting the educational requirements.

### **University of Florida**

Motion was made by Dr. Iceman and seconded by Bettie Adams to approve the following courses for graduate accounting credit.

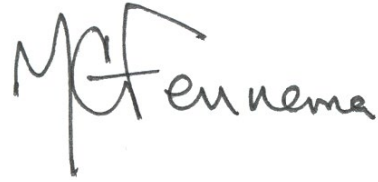
ACG 5637	Auditing 1
ACG 5647	Auditing 2
ACG 6175	Financial Reporting and Analysis
ACG 6685	Forensic Accounting
ACG 6691	International Auditing
ACG 5025	Federal Income Tax 1
ACG 5027	Federal Income Tax 2
TAX 6115	Advanced Corporate Taxation
TAX 6105	Corporate Taxation
TAX 6205	Partnership Taxation

### **Foreign Evaluators**

The Committee agreed to allow foreign evaluators to state if a foreign degree is the equivalent of a U.S. bachelor's degree from an accredited institution of higher education.

**Future Meeting Dates: January 26, 2014 at 9:00 am.**

**Motion was made by Dr. McGill and seconded by Bettie Adams to adjourn. The meeting was adjourned at 2:45 pm.**

A handwritten signature in black ink, reading "M.G. Fennema". The signature is written in a cursive style, with the first letters of each word being capitalized and prominent.

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Dr. M.G. Fennema, Chairman