

Jonathan Zachem, Secretary

Rick Scott, Governor

DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
FLORIDA BOARD OF ACCOUNTANCY
COMMITTEE ON ACCOUNTING EDUCATION
TELEPHONE CONFERENCE CALL
SEPTEMBER 20, 2017
MINUTES

I. Call to order

The meeting was called to order at 1:31 p.m.

II. Roll Call

The roll was called by Richard Evans, Management Review Specialist – SES, and reflected the following persons in attendance:

COMMITTEE MEMBERS

Dr. M.G. Fennema, Chair
Mr. Michael Kridel
Dr. Gary McGill
Dr. Richard Morton
Dr. Gregory Trompeter

STAFF

Veloria Kelly, Director
Richard Evans
Karan Lee
Barbara Whitney
Azya Munroe

OTHERS IN ATTENDANCE

Mary Ellen Clark, Senior Assistant Attorney General and Board Counsel
Collin Hayes – Applicant
Justin Thames – Florida Institute of Certified Public Accountants
Dr. Juan Roman – American Public University

III. Approve minutes from April 5, 2017, meeting

Motion was made by Mr. Kridel, seconded by Dr. McGill, to approve the April 5, 2017, minutes. Upon vote, the motion passed unanimously.

IV. Individual Curriculum Review

A. APPLICANT: Collin Hayes – George Mason University and Florida State University Examination Applicant #349067

Motion was made by Dr. Trompeter, seconded by Dr. McGill, to deny three (3) semester hours of upper-division accounting credit for **ACCT 301 Financial Accounting &**

Managerial Decision Making at George Mason University. Upon vote, the motion passed unanimously.

Motion was made by Dr. Trompeter, seconded by Dr. McGill, to approve three (3) semester hours of upper-division accounting credit for **ACCT 311 Managerial and Cost Accounting** at George Mason University. Upon vote, the motion passed unanimously.

Motion was made by Dr. Trompeter, seconded by Dr. McGill, to approve three (3) semester hours of upper-division accounting credit for **ACCT 331 Intermediate Financial Accounting I** at George Mason University. Upon vote, the motion passed unanimously.

Motion was made by Dr. Trompeter, seconded by Dr. McGill, to deny three (3) semester hours of upper-division accounting credit for **ACG 3171 Analysis of Financial Statement Presentation** at Florida State University as it duplicates the ACCT 331 Intermediate Financial Accounting I course that the applicant took at George Mason University. Upon vote, the motion passed unanimously.

Motion was made by Dr. Trompeter, seconded by Dr. McGill, to deny three (3) semester hours of upper-division accounting credit for **ACG 3331 Cost Accounting Analysis for Business Decisions** at Florida State University as it duplicates the ACCT 311 Managerial and Cost Accounting course that the applicant took at George Mason University. Upon vote, the motion passed unanimously.

B. APPLICANT: Yonah Novick – Yeshiva University Endorsement Applicant #342557

Motion was made by Dr. Morton, seconded by Dr. McGill, to approve three (3) semester hours of upper-division accounting credit for **ACC 2403 Management Accounting** at Yeshiva University. Upon vote, the motion passed unanimously.

Motion was made by Dr. Morton, seconded by Dr. McGill, to approve three (3) semester hours of upper-division accounting credit for **ACC 1101 Intermediate Accounting I** at Yeshiva University. Upon vote, the motion passed unanimously.

Motion was made by Dr. Morton, seconded by Dr. McGill, to approve three (3) semester hours of upper-division accounting credit for **ACC 1102 Intermediate Accounting II** at Yeshiva University. Upon vote, the motion passed unanimously.

Motion was made by Dr. Morton, seconded by Dr. McGill, to approve three (3) semester hours of upper-division business credit for **STB 1601 Operations Management** at Yeshiva University. Upon vote, the motion passed unanimously.

C. APPLICANT: Heather Russell – Yeshiva University Endorsement Applicant #349800

Motion was made by Dr. McGill, seconded by Dr. Morton, to deny (3) semester hours of upper-division accounting credit for **ACG 320 Financial Accounting** at American Intercontinental University. Upon vote, the motion passed unanimously.

Motion was made by Dr. McGill, seconded by Dr. Morton, to deny (3) semester hours of upper-division accounting credit for **ACG 420 Managerial Accounting and Organizational Controls** at American Intercontinental University. Upon vote, the motion passed unanimously.

Motion was made by Dr. McGill, seconded by Dr. Morton, to approve deny (3) semester hours of upper-division accounting credit for **ACG 450 Advanced Topics in Accounting** at American Intercontinental University. Upon vote, the motion passed unanimously.

V. College/University Curriculum Review

A. American Public University System

Motion was made by Dr. McGill, seconded by Dr. Morton, to approve three semester hours of graduate accounting credit for the following courses:

ACCT 608 – Financial Reporting and Analysis
ACCT 610 – Advanced Accounting
ACCT 612 – International Accounting
ACCT 615 – Individual Tax Research and Planning
ACCT 616 – Advance Federal Taxation
ACCT 617 – Advanced Cost Accounting
ACCT 620 – Forensic Accounting

Upon vote, the motion passed unanimously. The committee requested additional course materials for **ACCT 695 Accounting Theory and Concepts**. Upon vote, the motion passed unanimously.

Motion was made by Dr. McGill, seconded by Dr. Morton, to approve three (3) semester hours of graduate business credit for **ACCT 699 Financial Accounting Theory Capstone**. Upon vote, the motion passed unanimously.

VI. Other Business

None at this time.

VII. Administrative Matters

A. Set future meeting date

Tuesday November 28, 2017, at 10:30 a.m. was set for the next Accounting Education Committee Meeting.

B. Adjourn

The meeting was adjourned at 2.22 p.m.



Dr. M.G. Fennema, Chair