

Ken Lawson, Secretary

Rick Scott, Governor

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

May 13, 2015

Conference Call

MINUTES

The meeting was called to order at 9:00 am. by Dr. Fennema, Chairman. The roll was called by Ms. Whitney reflecting the following persons present:

Committee members present:

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

Staff member present:

Veloria Kelly, Director
Mary Ellen Clark, Legal Counsel
Richard Evans
Trecia Jenkins
Karan Lee
Barbara Whitney

Others present:

American Public Univ:
Juan Roman
Chad Patrizi

Liberty Univ.:
Gene Roy Sullivan

Florida Southern College:
Jane Finely

Rivers Buford, FICPA

Motion was made by Dr. McGill and seconded by Mr. Kridel to approve the March 13, 2015 minutes.

Individual Curriculum Review

APPLICANT: West, Sophia
Licensure applicant #294339

Upon review of the submitted course materials, a motion was made by Mr. Kridel, and seconded by Dr. Icerman, to approve upper-division accounting credit for C253, Advanced Managerial Accounting and deny upper-division accounting credit for C243, Advanced Financial Accounting from Western Governors University. The Committee determined that C243, Advanced Financial Accounting, duplicated AC 435, Advanced Accounting, which was already taken by the applicant at Bethune-Cookman University.

College/University Curriculum Review

American Public University

The Committee deferred making a decision on the courses submitted by American Public University until additional information can be provided by the school. Specifically, the Committee requested the following information:

1. Course content/coverage: There did not appear to be enough contact hours or material covered in each course to grant 3 semester hours credit.
2. Security issues with the testing environment: The committee requested information on controls placed on the testing environment to protect against cheating.
3. Prerequisite information needed to be included for each course.
4. Grade assessment information: The school needs to provide information on the assessments used to determine the grade and the weight of each assessment.
5. Remove CPA review courses from consideration by the Committee.

ACCT 301 Intermediate Accounting I
ACCT 302 Intermediate Accounting II
ACCT 303 Intermediate Accounting III
ACCT 305 Accounting Information Systems
ACCT 400 Auditing
ACCT 401 Cost Accounting
ACCT 405 Managerial Accounting
ACCT 410 Governmental & Nonprofit Accounting
ACCT 420 Individual Federal Taxes
ACCT 499 Senior Seminar
ACCT 600 Intermediate Accounting I
ACCT 601 Intermediate Accounting II
ACCT 602 Financial Statement Analysis
ACCT 603 General Accounting and Business Concepts
ACCT 604 Financial Reporting
ACCT 605 Cost Accounting
ACCT 606 Advanced Auditing
ACCT 607 Accounting Regulation
ACCT 610 Advanced Accounting
ACCT 612 International Accounting
ACCT 615 Individual Tax Research & Planning
ACCT 616 Advanced Federal Taxation

ACCT 620 Forensic Accounting
ACCT 695 Accounting Theory and Concepts
ACCT 699 Financial Analysis Theory
ACCT 415 Law for Accountants

Liberty University

Motion was made by Ms. Adams, and seconded by Dr. McGill, to approve graduate accounting credit for:

ACCT 521 Advanced Cost Accounting
ACCT 531 Accounting Information Systems
ACCT 612 Federal Tax Research
ACCT 622 Contemporary Auditing: Real Issues and Cases
ACCT 632 Financial Accounting Theory and Analysis
ACCT 642 Accounting Ethics

Florida State University

Ms. Adams noted that the following course from Florida State University has been previously reviewed and approved by the Committee, therefore, it was removed from consideration.

ACG 4931 Forensic Accounting and Criminology Capstone Course

Florida Southern College

Motion was made by Ms. Adams, and seconded by Dr. Icerman, to approve 12 semester hours of upper-division accounting credit for the Summer Accounting Institute as follows: five (5) semester hours of credit for Intermediate I & II, two (2) semester hours of credit for Cost Accounting, three (3) semester hours of credit for Audit, and two (2) semester hours of credit for Taxation.

Administrative matters

Motion was made by Dr. Icerman, and seconded by Ms. Adams, to approve the updated foreign evaluation format.

Future Meeting Dates:

The meeting was adjourned at August 13, 2015 at 9:00 a.m.

Motion was made by Ms. Adams, and seconded by Dr. Icerman, to adjourn the meeting at 10:54 a.m.

M.G. Fennema

Dr. M.G. Fennema, Chairman