

DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
FLORIDA BOARD OF ACCOUNTANCY
COMMITTEE ON ACCOUNTING EDUCATION
TELEPHONE FONGERENCE CALL
JANUARY 20, 2016
MINUTES

I. Call to order

The meeting was called to order at 9:10 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
Ms. Betty Adams

STAFF

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

OTHERS IN ATTENDANCE

Mary Ellen Clark, Senior Assistant Attorney General and Board Counsel
Jennifer Allen – FICPA
Paul Brown – FICPA
James Spradlin – Applicant
Karine Zeitoune – Applicant
Tremika Massey – Applicant
Dr. Nicholas Mastracchio

III. Approve minutes from October 30, 2015 meeting

Motion was made by Mr. Kridel, seconded by Ms. Adams, to approve the October 30, 2015, minutes. Upon vote, the motion passed unanimously.

IV. Individual Curriculum Review

**A. APPLICANT: James Spradlin – Western Governors University
Examination Applicant #317708**

Motion was made by Ms. Adams, and seconded by Mr. Kridel, to approve three (3) semester hours of upper-division accounting credit for **ACA1 Problems in Accounting** for this applicant only. Upon vote, the motion passed unanimously.

Motion was made by Ms. Adams, and seconded by Mr. Kridel, to approve three (3) semester hours of upper-division accounting credit for **ATO1 Concepts in Financial Accounting and Tax** for this applicant only. Upon vote, the motion passed unanimously.

Motion was made by Mr. Kridel, and seconded by Ms. Adams, to approve three (3) semester hours of upper-division accounting credit for **AUO1 Concepts in Auditing and Information Systems** for this applicant only. Upon vote, the motion passed unanimously.

Motion was made by Ms. Adams, and seconded by Mr. Kridel, to approve three (3) semester hours of upper-division accounting credit for **BGA1 Problems in Budgeting and Financial Statements** for this applicant only. Upon vote, the motion passed unanimously.

Motion was made by Ms. Adams, and seconded by Mr. Kridel, to approve three (3) semester hours of upper-division accounting credit for **CMO1 Concepts in Cost/Managerial Accounting** for this applicant only. Upon vote, the motion passed unanimously.

Motion was made by Mr. Kridel, and seconded by Ms. Adams, to approve one (1) semester hour of upper-division business credit **CPN1 Accounting Capstone Project** for this applicant only. Upon vote, the motion passed unanimously.

Motion was made by Ms. Adams, and seconded by Mr. Kridel, to approve three (3) semester hours of upper-division business credit for **FNC1 Fundamentals of Finance, Accounting, and Information Technology** for this applicant only. Upon vote, the motion passed unanimously.

Motion was made by Mr. Kridel, and seconded by Ms. Adams, to approve two (2) semester hours of upper-division business credit **JET2 Financial Analysis** for this applicant only. Upon vote, the motion passed unanimously.

Motion was made by Ms. Adams, and seconded by Mr. Kridel, to approve three (3) semester hours of upper-division business credit for **EGC1 Fundamentals of Economics, Global business and Quantitative Analysis** for this applicant only. Upon vote, the motion passed unanimously.

Motion was made by Ms. Adams, and seconded by Mr. Kridel, to deny upper-division business credit for **EGT1 Economics and Global Business Application** for this applicant only. Upon vote, the motion passed unanimously.

Motion was made by Ms. Adams, and seconded by Mr. Kridel, to approve one (1) semester hour of upper-division business credit for **EST1 Ethical Situations in Business** for this applicant only. Upon vote, the motion passed unanimously.

Motion was made by Ms. Adams, and seconded by Mr. Kridel, to deny of upper-division business credit for **FNT1 Business Applications for Finance, Accounting and Information Technology** for this applicant only. FNT1 was determined to duplicate FNC1. Upon vote, the motion passed unanimously.

Motion was made by Mr. Kridel, and seconded by Ms. Adams, to approve three (3) semester hours of upper-division business credit **QAT1 Quantitative Analysis for Business** for this applicant only. Upon vote, the motion passed unanimously.

Motion was made by Mr. Kridel, and seconded by Ms. Adams, to approve two (2) semester hour of upper-division business law credit **LIT1 Legal Issues in Business Organizations** for this applicant only. Upon vote, the motion passed unanimously.

Motion was made by Ms. Adams, and seconded by Mr. Kridel, to approve three (3) semester hours of upper-division business law credit for **LWC1 Fundamentals of Business Law and Ethics** for this applicant only. Upon vote, the motion passed unanimously.

B. APPLICANT: Karine Zeitoune – Austin Community College Courses Examination Applicant #297575

Motion was made by Mr. Kridel, and seconded by Ms. Adams, to approve three (3) semester hours of upper-division accounting credit for **ACA1 Problems in Accounting** for this applicant only. Upon vote, the motion passed unanimously.

Motion was made by Ms. Adams, and seconded by Mr. Kridel, to approve three (3) semester hours of upper-division accounting credit for **AUO1 Concepts in Auditing and Information Systems** for this applicant only. Upon vote, the motion passed unanimously.

Motion was made by Ms. Adams, and seconded by Mr. Kridel, to approve three (3) semester hours of upper-division accounting credit for **BGA1 Problems in Budgeting and Financial Statements** for this applicant only. Upon vote, the motion passed unanimously.

Motion was made by Ms. Adams, and seconded by Mr. Kridel, to approve three (3) semester hours of upper-division accounting credit for **CGC1 Concepts in Financial Accounting and Tax** for this applicant only. Upon vote, the motion passed unanimously.

Motion was made by Ms. Adams, and seconded by Mr. Kridel, to approve three (3) semester hours of upper-division accounting credit for **CMO1 Concepts in Cost/Managerial Accounting** for this applicant only. Upon vote, the motion passed unanimously.

Motion was made by Mr. Kridel, and seconded by Ms. Adams, to approve three (3) semester hours of upper-division business credit for **EGC1 Fundamentals of Economics, Global business and Quantitative Analysis** for this applicant only. Upon vote, the motion passed unanimously.

Motion was made by Ms. Adams, and seconded by Mr. Kridel, to deny upper-division business credit for **EGT1 Economics and Global Business Application** for this applicant only. Upon vote, the motion passed unanimously.

Motion was made by Ms. Adams, and seconded by Mr. Kridel, to approve three (3) semester hours of upper-division business credit for **FNC1 Fundamentals of Finance, Accounting, and Information Technology** for this applicant only. Upon vote, the motion passed unanimously.

Motion was made by Mr. Kridel, and seconded by Ms. Adams, to deny of upper-division business credit for **FNT1 Business Applications for Finance, Accounting and Information Technology** for this applicant only. FNT1 was determined to duplicate FNC1. Upon vote, the motion passed unanimously.

Motion was made by Ms. Adams, and seconded by Mr. Kridel, to approve three (3) semester hours of upper-division business credit for **MGC1 Principles of Management** for this applicant only. Upon vote, the motion passed unanimously.

Motion was made by Mr. Kridel, and seconded by Ms. Adams, to approve two (2) semester hour of upper-division business law credit **LIT1 Legal Issues in Business Organizations** for this applicant only. Upon vote, the motion passed unanimously.

C. APPLICANT: Tremika Massey – Austin Community College Courses Examination Applicant #297575

Motion was made by Ms. Adams, and seconded by Mr. Kridel, to approve upper-division accounting credit for **ACNT 2330 Government and Not-for-Profit Accounting** for this applicant only. Upon vote, the motion passed unanimously.

V. College/University Curriculum Review

A. University of South Florida

Motion was made by Ms. Adams, and seconded by Mr. Kridel, to approve three (3) semester hours of upper-division accounting credit for **ACG 5375 Business Valuation**. Upon vote, the motion passed unanimously.

VI. Other Business

A. Discuss Competency-based and the content of the 15-hour rule for non-accredited degree holders. Education Rules – 61H1-27.001(5)(a) and 61H1-27.002, F.A.C.

Dr. Fennema asked the committee members to consider competency-based education and the 15-hour rule for non-accredited degree holders for discussion at the next scheduled meeting.

VII. Set Future Date

The next Accounting Education Committee meeting was scheduled for April 13, 2015, at 9:00 am.

The meeting was adjourned at 11:09 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