

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

July 12, 2013

**Conference Call**

MINUTES

The meeting was called to order at 10:05 a.m. by Dr. Fennema, Chairman. The roll was called by Mr. McBride reflecting the following persons present.

**Committee members present:**

Dr. M.G. Fennema, Chair  
Ms. Teresa Borcheck  
Dr. Gary McGill  
Mr. Michael Kridel  
Ms. Bettie Adams

**Staff members present:**

Veloria Kelly - Director  
Vy Hayes  
Trecia Jenkins  
DeWayne McBride

**Also in attendance:**

Mary Ellen Clark – Board Attorney  
Bob Harris – Attorney for DeVry University  
Greg Hansen – Attorney for Ms. Boehm  
Ms. Jacquelyn Boehm  
Ms. Ana Castro  
Steven LeBlanc - Court Reporter

The Board of Accountancy requested review of the following community college courses completed by Ms. Jacquelyn Boehm for upper division accounting credit.

ACNT 1347     Income Tax of Partnerships & Corporations  
ACNT 2330     Government/Not-for-Profit Accounting

Upon review of the course materials motion was made by Dr. McGill and seconded by Ms. Borcheck to recommend that the Florida Board of Accountancy approve ACNT1347 Income Tax of Partnerships & Corporations as upper division accounting credit for Ms. Boehm's application for licensure. The committee determined, even though this course was completed at a community college, exception to rule 61H1-27.002(4)(a) F.A.C. should be granted because the candidate already possessed an undergraduate degree in accounting at the time this course was completed. Upon vote the motion passed unanimously.

Upon review of the course materials motion was made by Dr. McGill and seconded by Mr. Kridel to recommend that the Florida Board of Accountancy approve ACNT 2330 Government / Not-for-Profit Accounting as upper division accounting credit for Ms. Boehm's application for licensure. The committee determined, even though this course was completed at a community college, exception to rule 61H1-27.002(4)(a) F.A.C. should be granted because the candidate already possessed an undergraduate degree in accounting at the time this course was completed. Upon vote the motion passed unanimously.

The Board of Accountancy requested review of ACCT 553 Federal Taxes and Management Decisions completed by Ms. Ana Castro for graduate level taxation credit.

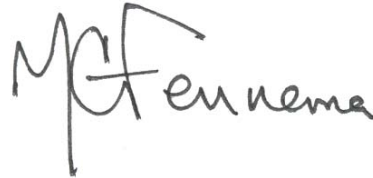
Upon review of the course materials motion was made by Dr. McGill and seconded by Ms. Adams to deny reconsideration and affirm the committee's prior decision regarding allow

undergraduate credit only for this course, due to the fact that no new information regarding the course was provided. Upon vote the motion passed unanimously.

**Future Meeting Dates**

The next meeting has been scheduled for 10:00 a.m. on September 24, 2013.

The meeting was adjourned at 11:08 a.m.

A handwritten signature in black ink, appearing to read "M.G. Fennema". The signature is written in a cursive style with a large, stylized "M" and "F".

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Dr. M.G. Fennema, Chairman