

**STATE OF FLORIDA  
BOARD OF ACCOUNTANCY**

<b>FILED</b>	
<small>Department of Business and Professional Regulation Deputy Agency Clerk</small>	
CLERK	Brandon Nichols
Date	9/21/2012
File #	2012-05930

**IN RE:            PETITION FOR DECLARATORY STATEMENT BY  
                      JONATHAN MARSEGLIA**

**DS 2012-053**

**FINAL ORDER**

THIS MATTER came before the Board of Accountancy (Board) pursuant to Section 120.565, Florida Statutes (FS), at a duly-noticed public meeting on August 3, 2012, in Miami, Florida, for a hearing on the Petition for Declaratory Statement filed by Jonathan Marseglia (Petitioner) on July 11, 2012. The notice of the petition appeared in the Florida Administrative Weekly on July 27, 2012, in Volume 38, Number 30. No comments by interested persons were received. Petitioner was neither present nor represented by counsel at the hearing. The Board was represented by Mary Ellen Clark, Assistant Attorney General. Having considered the petition, the Board makes the following findings and conclusions.

**FINDINGS OF FACT**

1. Rules 61H1-27.002(2)(a) and (3)(a), Florida Administrative Code (FAC), provide:

(2) For purposes of Section 473.308, F.S., if application for licensure is made after August 1, 1983, an applicant must have at least 150 semester hours or 200 quarter hours of college education, including a baccalaureate degree or higher conferred by an accredited college or university with a major in accounting, or its equivalent. The applicant's total education program shall include a concentration in accounting and business as follows:

(a) 36 semester or 54 quarter hours in accounting education at the upper division level which shall include coverage of auditing, cost and managerial accounting, financial accounting, accounting information systems, and taxation. Not more than 3 semester or 4 quarter hours may be internship programs which may be applied to the 36 semester or 54 quarter hours in accounting (internship courses must be taken in conjunction with other traditional coursework at an institution and must appear on the transcript). Further, any remaining internship credit if otherwise acceptable would be

applied to the general business requirement

(3) To be eligible to take the licensure examination, an applicant shall have completed 120 semester or 160 quarter hours as follows:

(a) 24 semester or 36 quarter hours in accounting education at the upper division level which shall include coverage of auditing, cost and managerial accounting, financial accounting, accounting information systems, and taxation. Not more than 3 semester or 4 quarter hours may be internship programs which may be applied to the 24 semester or 36 quarter hours in accounting (internship courses must be taken in conjunction with other traditional coursework at an institution and must appear on the transcript). Further, any remaining internship credit if otherwise acceptable would be applied to the general business requirement

2. Petitioner seeks the Board's interpretation of Rules 61H1-27.002(2)(a) and (3)(a), FAC, and asks the following questions:

A. Will the Board accept competency-based coursework in the area of accounting in fulfillment of the requirements in 473.306, Florida Statutes (FS), Rules 61H1-27.002(2)(a) and (3)(a), FAC?

B. Will the Board accept competency units earned in accounting courses in lieu of semester hours and at what exchange rate between competency units and semester hours in fulfillment of the requirements in 473.306, FS, Rules 61H1-27.002(2)(a) and (3)(a), FAC?

C. Will the Board accept the courses designated in Exhibit C of the petition as FNT1, CGC1, AUD1, ACA1, CMO1, BGA1 and QCT1 as upper level accounting courses in fulfillment of the requirements in 473.306, FS, Rules 61H1-27.002(2)(a) and (3)(a), FAC?

### **CONCLUSIONS OF LAW**

3. The Board has jurisdiction over this matter pursuant to Section 120.565, Florida Statutes.

4. The Board answers the questions as follows:

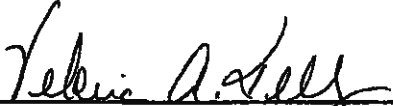
A. Yes, the Board will accept competency-based coursework in the area of accounting in fulfillment of the requirements in 473.306 FS, Rules 61H1-27.002(2)(a) and (3)(a), FAC, provided the institution utilized was accredited as defined in Rule 61H1-27.001, FAC.

B. Yes, the Board will accept competency units earned in accounting courses in lieu of semester hours in fulfillment of the requirements in 473.306, FS, Rules 61H1-27.002(2)(a) and (3)(a), FAC, provided the units can be converted to semester or quarter hours.

C. The Board declines to answer this question based upon a lack of sufficient information. The Board utilizes its Accounting Education Advisory Committee, established by 473.306(5), FS, to make recommendations regarding the acceptability of specific courses.

**DONE AND ORDERED** this 12th day of September, 2012.

**BOARD OF ACCOUNTANCY**

  
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Veloria A. Kelly, Division Director

**NOTICE OF RIGHT TO APPEAL**

A party who is adversely affected by this Final Oder is entitled to judicial review pursuant to Section 120.68, Florida Statutes. Review Proceedings are governed by Rules 9.110 and 9.190, Florida Rules of Appellate Procedure. Such proceedings are commenced by filing one copy of a Notice of Appeal with the Department of Business and Professional Regulation, Attn: Ronda L. Bryan, Agency Clerk, 1940 North Monroe Street, Suite 92, Tallahassee, Florida 32399 and a Second copy, accompanied by filing fees prescribed by law, with the District Court of Appeal, First District, or with the District Court of Appeal in the Florida Appellate District where the Party Resides. The Notice of Appeal must be filed within thirty (30) Days of Rendition of the Order to be reviewed.

**CERTIFICATE OF SERVICE**

I HEREBY CERTIFY that a true and correct copy of the foregoing was furnished by U.S. Mail to Jonathan Marseglia, 335 Villa Sorrento Circle, Hanes City, Florida 33844; and by interoffice mail to Mary Ellen Clark, Assistant Attorney General, Administrative Law Section, PL-01 The Capitol, Tallahassee, Florida 32399-1050, this 21<sup>st</sup> day of September, 2012.

Brandon M. Nichols

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