EDUCATION ADVISORY COMMITTEE MEETING
November 5, 2013 at 10:00am

Dial in number: 1-888-670-3525
Participants pass code: 9071262934

I. 10:00 a.m. Call to order – Dr. Fennema, Chairman

II. Roll Call – Dewayne McBride

III. Approve minutes from September 24, 2013 Meeting

IV. College/University Curriculum Review

A. Western Governors University

Western Governors University requests undergraduate upper division accounting and general business credit for the following courses:

General course information Pages 1-7

Accounting Courses

FNC1/FNT1 Fundamentals of Finance, Accounting and Information Technology Pages 8-66
CGC1 Concepts in Accounting and Tax Pages 67-98
AUO1 Concepts in Auditing and Information Systems Pages 99-121
ACA1 Problems in Accounting Pages 122-133
CMO1 Concepts in Cost/Managerial Accounting Pages 134-155
BGA1 Problems in Budgeting and Financial Statements Pages 156-166

Business Courses

QCT 1 Undergraduate Business Capstone Pages 161-196
LIT 1 Legal Issues for Business Organizations Pages 197-224
LWC1 Fundamentals of Business Law and Ethics Pages 225-267
BNC 1 Organizational Behavioral and Leadership Pages 268-279
QAT1 Quantitative Analysis Pages 280-297
MGC1 Principles of Management Pages 298-323
EGC 1 Fundamentals of Economics, Global Business Quantitative Pages 324-351
B. DeVry University

DeVry University requests graduate level accounting and business law credit for the following courses:

General course information Pages 438-440

Accounting Courses

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Course Title</th>
<th>Pages</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACCT 525</td>
<td>Current Issues in Accounting</td>
<td>441-448</td>
</tr>
<tr>
<td>ACCT 530</td>
<td>Accounting Ethics and Related Regulatory Issues</td>
<td>449-456</td>
</tr>
<tr>
<td>ACCT 540</td>
<td>Professional Research for Accountants</td>
<td>457-464</td>
</tr>
<tr>
<td>ACCT 560</td>
<td>Advanced Studies in Federal Taxes and Management</td>
<td>465-472</td>
</tr>
<tr>
<td>ACCT 567</td>
<td>Governmental and Nonprofit Accounting</td>
<td>473-483</td>
</tr>
</tbody>
</table>

Business Law Courses

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Course Title</th>
<th>Pages</th>
</tr>
</thead>
<tbody>
<tr>
<td>HRM 593</td>
<td>Employment Law</td>
<td>484-493</td>
</tr>
</tbody>
</table>

V. **Set Future Meeting Date** (Please bring calendars to meeting)
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
FLORIDA BOARD OF ACCOUNTANCY
COMMITTEE ON ACCOUNTING EDUCATION

September 24, 2013

Conference Call

MINUTES

The meeting was called to order at 10:00 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
Ms. Teresa Borcheck
Dr. Gary McGill
Mr. Michael Kridel
Ms. Bettie Adams

Staff members present:
Veloria Kelly – Director
Vy Hayes
Trencia Jenkins
Karan Lee
DeWayne McBride

Others present:
Mary Ellen Clark – Board Attorney
Angie Brook - FICPA
Kathleen Martin – Applicant
Terri Bradenberg – Western Governors
Eric Goodman – Western Governors
Phillip Schmidt – Western Governors
Dr. Melinda Schneider – Hodges University
Terri Walsh – Seminole State College
Beth Rolerson – DeVry University
Oscar Gutierrez – DeVry University

Individual Course Curriculum for Committee Review

Ms. Kathleen Martin submitted course of study/syllabi from Western Governors University for the following courses for upper accounting and business credit:

**Accounting Courses**
- ACA1 Problems in Accounting
- AUO1 Concepts in Auditing and Information Systems
- BGA1 Problems in Budgeting and Financial Statements
- CGC1 Concepts in Accounting and Tax
- CMO1 Concepts in Cost/Managerial Accounting
- FNT1 Business Applications of Finance Accounting and Information
- FCN1 Fundamentals of Finance, Accounting and Information
Business Courses

EGC 1  Fundamentals of Economics, Global Business Quantitative
QAT1 Quantitative Analysis for Business
RWT 1 Business Research and Writing
BNC 1 Organizational Behavioral and Leadership
TPV 1 Project Management
QCT 1 Undergraduate Business Capstone
MKT 1 Marketing Principles and Applications
MGC1 Principles of Management
LIT 1 Legal Issues for Business Organizations
LWC1 Fundamentals of Business Law and Ethics

Upon review of the submitted course materials the courses committee voted to table until additional prerequisite information is provided and assessment of achieved competencies are reviewed.

Mr. Justin Sumrall submitted syllabi from Houston Community College for the following courses for upper division accounting credit.

ACNT 1329  Payroll and Business Tax Accounting
ACNT 1391  Fraud Examination

Upon review of the course materials motion was made by Dr. McGill and seconded by Bettie Adams to recommend that the Florida Board of Accountancy approve ACNT 1329 Payroll and Business Tax Accounting and ACNT 1391 Fraud Examination for upper division accounting credit. The committee determined, even though these courses were 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.

Institution Course Curriculum for Committee Review

Ava Maria University

Motion was made by Dr. McGill and second by Bettie Adams to deny upper division accounting credit for the following courses. Upon vote motion passed unanimously.

ACCT 201  Financial Accounting
ACCT 202  Managerial Accounting

Motion was made by Bettie Adams and second by Dr. McGill to approve upper division accounting credit for the following courses. Upon vote motion passed unanimously.

ACCT  301 Intermediate Accounting I
ACCT  303 Intermediate Accounting II
ACCT  302 Cost Accounting
ACCT  311 Accounting Systems
ACCT  411 Auditing
ACCT  421 Federal Income Taxation

Flagler College

Motion was made by Dr. McGill and second by Bettie Adams to deny upper division accounting credit for the following courses. Upon vote motion passed unanimously.

ACC 211  Principles of Financial Accounting
ACC 212  Principles of Managerial Accounting
Motion was made by Dr. McGill and second by Bettie Adams to approve upper division accounting credit for the following courses. Upon vote motion passed unanimously.

ACC 349  Intermediate Accounting I  
ACC 350  Intermediate Accounting II  
ACC 359  Managerial Accounting  
ACC 360  Cost Accounting  
ACC 361  Federal Income Tax  
ACC 371  Accounting Information Systems  
ACC 411  Intermediate Accounting III  
ACC 448  Advanced Accounting  
ACC 451  Auditing  
ACC 492  Selected Topics in Managerial Accounting  

Motion was made by Dr. McGill and second by Bettie Adams to approve upper division general business credit for the following course. Upon vote motion passed unanimously.

ACC 481  Business Internship  

**Hodges University**

Motion was made by Dr. McGill and second by Bettie Adams to approve graduate level accounting credit for the following courses. Upon vote motion passed unanimously.

ACG 6000  Accounting Trends and Techniques  
ACG 6010  Accounting Tax and Financial Research Techniques  
ACG 6020  Forensic Accounting  
ACG 6030  International Accounting and Tax  
ACG 6040  Government and Not for Profit Accounting  
ACG 6060  Estate and Gift Tax Planning  
ACG 6070  Internal Auditing  
ACG 6080  Tax Practice and Representation  

Motion was made by Bettie Adams and second by Michael Kridel to approve graduate level accounting credit for the following course. Upon vote motion passed unanimously.

ACG 6090  Contemporary Issues in Managerial Accounting  

Motion was made by Dr. McGill and second by Bettie Adams to approve graduate level general business credit for the following courses. Upon vote motion passed unanimously.

ACG 6950  Accounting Capstone Project  
FIN 6406  Financial Analysis for Management  
FIN 6500  Banking Principle and Theory  
FIN 6605  International Financial Management  
FIN 6800  Fraud Examination  
FIN 6816  Investment Management  
FIN 6900  Business Valuations  
FIN 6910  Occupational Fraud and Abuse  
FIN 6920  Financial Statement Fraud  
FIN 6930  Fraud and Forensic Accounting and the Digital Environment  
FIN 6940  Fraud Investigative Methods  

Motion was made by Dr. McGill and second by Bettie Adams to approve graduate level general business law credit for the following course. Upon vote motion passed unanimously.

ACG 6100  Legal Environment of Business and Professional Regulation  


Future Meeting Dates

Next meeting scheduled for Tuesday November 5, 2013 at 10:00am.

The meeting was adjourned at 11:50 am.

Dr. M.G. Fennema, Chairman