

DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
FLORIDA BOARD OF ACCOUNTANCY
COMMITTEE ON ACCOUNTING EDUCATION
TELEPHONE FONGERENGE CALL
OCTOBER 30, 2015
MINUTES

I. Call to order

The meeting was called to order at 9:02 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
Dr. Rhoda Icerman
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
Justin Thames – FICPA
Kurt Linberg – WGU
Emily Bogus – WGU
Sankaran Venkateswar – WGU
Tremika Massey – Applicant
Rene Barahona - Applicant

III. Approve minutes from August 13, 2015 meeting

Motion was made by Dr. Icerman, seconded by Mr. Kridel, to approve the August 13, 2015, minutes. Upon vote, the motion passed unanimously.

IV. Individual Curriculum Review

**A. APPLICANT: Goldman, Benjamin – James Madison University Courses
Examination Applicant #316084**

Motion was made by Dr. Icerman, and seconded by Mr. Kridel, to approve one (1) semester hour of upper-division accounting credit for **ACTG 302 Introduction to the Profession: Role of Accountants**. Upon vote, the motion passed unanimously.

Motion was made by Dr. Icerman, and seconded by Mr. Kridel, to approve on (1) semester hour of upper-division general business credit for **Beginner's Excel for Accountants**. Upon vote, the motion passed unanimously.

Motion was made by Dr. Icerman, and seconded by Mr. Kridel, to approve on (1) semester hour of upper-division general business credit for **Advanced Excel for Accountants**. Upon vote, the motion passed unanimously.

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

Motion was made by Dr. Icerman, and seconded by Mr. Kridel, to approve upper-division accounting credit for **ACNT 1370 Accounting Ethics**. Upon vote, the motion passed unanimously.

Motion was made by Mr. Kridel, and seconded by Dr. Icerman, to approve upper-division general business credit for **Advanced Theory and Problems in Accounting**. Upon vote, the motion passed unanimously.

C. APPLICANT: Offringa, Kyle – Indian River State College and University of Florida Examination Applicant #273831

Motion was made by Mr. Kridel, seconded by Dr. Icerman, that the following courses are duplicative and that credit can only be granted for one:

BUL 3130 Legal and Social Aspects

BUL 4310 Legal Environment of Business

Upon vote, the motion passed unanimously.

ADDITIONS AGENDA APPLICANT: Barahona, Rene – Western Governors University Courses Examination Applicant #316258

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

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

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

Motion was made by Ms. Adams, seconded by Dr. Icerman, to approve three (3) semester hours of upper-division accounting in financial statement analysis for **CGC1**

Concepts in Financial Accounting and Tax for this applicant only. Upon vote, the motion passed unanimously.

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

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

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

Motion was made by Dr. Icerman, seconded by Ms. Adams, to approve three (3) semester hours of upper-division general business credit for **QCT1 Accounting Capstone Written Project** for this applicant only. Upon vote, the motion passed unanimously.

Motion was made by Ms. Adams, seconded by Dr. Icerman, to approve three (3) semester hours of upper-division general business credit for **BNC1 Organizational Behavior and Leadership** for this applicant only. Upon vote, the motion passed unanimously.

Motion was made by Dr. Icerman, seconded by Ms. Adams, to approve three (3) semester hours of upper-division general business credit for **EZC1 Finance** for this applicant only. Upon vote, the motion passed unanimously.

Motion was made by Dr. Icerman, seconded by Mr. Kridel, to deny upper-division general business credit for **FNT1 Business Applications for Finance, Accounting, and Information Technology** for this applicant only as it duplicates **FNC1 Fundamentals of Finance, Accounting, and Information Technology**. Upon vote, the motion passed unanimously.

Motion was made by Ms. Adams, seconded by Mr. Kridel, to approve three (3) semester hours of upper-division general business credit for **FVC1 Global Business** for this applicant only. Upon vote, the motion passed unanimously.

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

Motion was made by Mr. Kridel, seconded by Ms. Adams, to approve three (3) semester hours of upper-division general business credit for **MKC1 Fundamentals of Marketing and Business Communication** for this applicant only. Upon vote, the motion passed unanimously.

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

Motion was made by Dr. Icerman, seconded by Mr. Kridel, to approve two (2) semester hours of upper-division general business credit for **RWT1 Business Research and Writing** for this applicant only. Upon vote, the motion passed unanimously.

Motion was made by Mr. Kridel, seconded by Dr. Icerman, to approve two (2) semester hours of upper-division general business credit for **TPV1 Project Management** for this applicant only. Upon vote, the motion passed unanimously.

Motion was made by Mr. Kridel, seconded by Ms. Adams, to approve three (3) semester hours of upper-division Business Law II credit for **LIT1 Legal Issues in Business Organizations** for this applicant only. Upon vote, the motion passed unanimously.

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

V. OTHER BUSINESS

A. Discuss Education Rules 61H1-27.001, 27.002

Dr. Fennema advised the committee that he would like to see the current six (6) semester-hour business law requirement reduced to three (3) semester hours. Dr. Fennema asked the committee to be prepared to discuss this change further at the next meeting.

B. Set Future Date

January 20, 2016 at 9:00 am was set for the next Accounting Education Committee Meeting.

C. Adjourn

The meeting was adjourned at 11:09 a.m.



Dr. M.G. Fennema, Chair