

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
Trecia 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

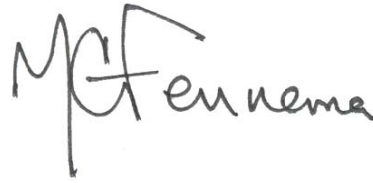
Motion was made by Dr. McGill and second by Bettie Adams to approve graduate level general business law credit for the following course. Upon vote motion passed unanimously.

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.

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 "G" at the beginning.

Dr. M.G. Fennema, Chairman