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**
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