

**Ken Lawson**, Secretary

**Rick Scott**, Governor

---

## **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**

EGT1 Economics and Global Business Applications **Pages 352-369**

RWT 1 Business Research and Writing **Pages 370-380**

MKT 1 Marketing Principles and Applications **Pages 381-403**

TPV 1 Project Management **Pages 404-437**

## **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**

ACCT 525 Current Issues in Accounting **Pages 441-448**

ACCT 530 Accounting Ethics and Related Regulatory Issues  
**Pages 449-456**

ACCT 540 Professional Research for Accountants **Pages 457-464**

ACCT 560 Advanced Studies in Federal Taxes and Management **Pages 465-472**

ACCT 567 Governmental and Nonprofit Accounting **Pages 473-483**

### **Business Law Courses**

HRM 593 Employment Law **Pages 484-493**

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  
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 "F".

---

Dr. M.G. Fennema, Chairman