

DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION  
FLORIDA BOARD OF ACCOUNTANCY  
COMMITTEE ON ACCOUNTING EDUCATION

May 22, 2013

**Conference Call**

MINUTES

The meeting was called to order at 2:05 p.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 (Acting chair after Dr. Fennema had to leave the meeting early.)

Dr. Gary McGill

Dr. Rhoda Icerman

Mr. Michael Kridel

Bettie Adams

**Staff members present:**

Veloria Kelly – Director

Vy Hayes

Trencia Jenkins

Karen Lee

DeWayne McBride

**Others present:**

Mary Ellen Clark – Board Attorney

Andrea Brooks – Florida Institute of Certified Public Accountants (FICPA)

Brenda Hubbard - Florida Institute of Certified Public Accountants (FICPA)

**Approved Board Minutes**

Motion was made by Dr. Icerman and seconded by Bettie Adams to approve the March 21, 2013 minutes. Upon vote the motion passed unanimously.

**Applicant's Submitted Courses for Committee Review**

Mr. Steven Puffer submitted syllabi for the following courses for business law credit.

BUL 4310 Legal Environment of Business taken at the University of Florida

BUAD 595-42 Business Law taken in graduate program at William and Mary University

Upon review of the course materials motion was made by Dr. McGill and seconded by Dr. Icerman to accept both courses for business law credit. Upon vote the motion passed unanimously.

Ms. Ana Castro submitted the following course for re-review by the committee for graduate level taxation credit.

ACCT 553 Federal Taxes & Management Decisions

Upon review of the course materials it was requested by Board counsel that no action be taken at this time.

## University of South Florida St. Petersburg – Courses Submitted for Review

The following courses were submitted for review by the committee in order to receive graduate level accounting credit.

ACG 6686 Fraud Examination  
ACG 6688 Forensic Accounting  
ACG 6496 Computer Forensics for Accountants  
ACG 6936 Internal Auditing and Investigations

Motion was made by Bettie Adams and second by Teresa Borcheck to accept graduate level accounting credit for ACG 6686 Fraud Examination. Upon vote the motion passed unanimously.

Motion was made by Dr. Icerman and second by Dr. McGill to accept graduate level accounting credit for ACG 6688 Forensic Accounting. Upon vote the motion passed unanimously.

Motion was made by Michael Kridel and second by Bettie Adams to deny graduate level accounting credit for ACG 6496 Computer Forensics for Accountants. Committee determined more information was needed. Upon vote the motion passed unanimously

Motion was made by Dr. Icerman and second by Bettie Adams to accept graduate level accounting credit for ACG 6936 Internal Auditing and Investigations. Upon vote the motion passed unanimously.

### Open Discussion

The Board requested the Education Advisory Committee review the following courses taken at Mountain View Community College in Texas to determine if courses can receive upper division accounting credit. The courses were accepted by the Texas Board of Accountancy for upper division accounting credit.

ACNT 2330 Government/Not-for-Profit Accounting  
ACNT 1347 Income Tax Partnership & Corporations

Upon review of course materials, the committee determined additional information is needed. The committee requested syllabi containing more information to include prerequisites and topics covered. The committee would also like to review Texas Board of Accountancy process of allowing upper division accounting credit for courses taught at the community college level. Ms. Kelly indicated she would contact the Texas Board of Accountancy regarding their review processes.

### Future Meeting Dates

Next meeting scheduled for July 12, 2013 at 10:00am to review course materials for Jacqueline Boehm and Ana Castro.

The meeting was adjourned at 3:10 pm



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Dr. M.G. Fennema, Chairman