

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



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Dr. M.G. Fennema, Chair