

**Ken Lawson**, Secretary

**Rick Scott**, Governor

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

May 13, 2015

Conference Call

MINUTES

The meeting was called to order at 9:00 am. by Dr. Fennema, Chairman. The roll was called by Ms. Whitney reflecting the following persons present:

**Committee members present:**

Dr. M.G. Fennema, Chairman  
Ms. Bettie Adams  
Dr. Rhoda Icerman  
Mr. Michael Kridel  
Dr. Gary McGill

**Staff member present:**

Veloria Kelly, Director  
Mary Ellen Clark, Legal Counsel  
Richard Evans  
Trecia Jenkins  
Karan Lee  
Barbara Whitney

**Others present:**

American Public Univ:  
Juan Roman  
Chad Patrizi

Liberty Univ.:  
Gene Roy Sullivan

Florida Southern College:  
Jane Finely

Rivers Buford, FICPA

Motion was made by Dr. McGill and seconded by Mr. Kridel to approve the March 13, 2015 minutes.

## Individual Curriculum Review

**APPLICANT: West, Sophia**  
**Licensure applicant #294339**

Upon review of the submitted course materials, a motion was made by Mr. Kridel, and seconded by Dr. Icerman, to approve upper-division accounting credit for C253, Advanced Managerial Accounting and deny upper-division accounting credit for C243, Advanced Financial Accounting from Western Governors University. The Committee determined that C243, Advanced Financial Accounting, duplicated AC 435, Advanced Accounting, which was already taken by the applicant at Bethune-Cookman University.

## College/University Curriculum Review

### American Public University

The Committee deferred making a decision on the courses submitted by American Public University until additional information can be provided by the school. Specifically, the Committee requested the following information:

1. Course content/coverage: There did not appear to be enough contact hours or material covered in each course to grant 3 semester hours credit.
2. Security issues with the testing environment: The committee requested information on controls placed on the testing environment to protect against cheating.
3. Prerequisite information needed to be included for each course.
4. Grade assessment information: The school needs to provide information on the assessments used to determine the grade and the weight of each assessment.
5. Remove CPA review courses from consideration by the Committee.

ACCT 301 Intermediate Accounting I  
ACCT 302 Intermediate Accounting II  
ACCT 303 Intermediate Accounting III  
ACCT 305 Accounting Information Systems  
ACCT 400 Auditing  
ACCT 401 Cost Accounting  
ACCT 405 Managerial Accounting  
ACCT 410 Governmental & Nonprofit Accounting  
ACCT 420 Individual Federal Taxes  
ACCT 499 Senior Seminar  
ACCT 600 Intermediate Accounting I  
ACCT 601 Intermediate Accounting II  
ACCT 602 Financial Statement Analysis  
ACCT 603 General Accounting and Business Concepts  
ACCT 604 Financial Reporting  
ACCT 605 Cost Accounting  
ACCT 606 Advanced Auditing  
ACCT 607 Accounting Regulation  
ACCT 610 Advanced Accounting  
ACCT 612 International Accounting  
ACCT 615 Individual Tax Research & Planning  
ACCT 616 Advanced Federal Taxation

ACCT 620 Forensic Accounting  
ACCT 695 Accounting Theory and Concepts  
ACCT 699 Financial Analysis Theory  
ACCT 415 Law for Accountants

### **Liberty University**

Motion was made by Ms. Adams, and seconded by Dr. McGill, to approve graduate accounting credit for:

ACCT 521 Advanced Cost Accounting  
ACCT 531 Accounting Information Systems  
ACCT 612 Federal Tax Research  
ACCT 622 Contemporary Auditing: Real Issues and Cases  
ACCT 632 Financial Accounting Theory and Analysis  
ACCT 642 Accounting Ethics

### **Florida State University**

Ms. Adams noted that the following course from Florida State University has been previously reviewed and approved by the Committee, therefore, it was removed from consideration.

ACG 4931 Forensic Accounting and Criminology Capstone Course

### **Florida Southern College**

Motion was made by Ms. Adams, and seconded by Dr. Icerman, to approve 12 semester hours of upper-division accounting credit for the Summer Accounting Institute as follows: five (5) semester hours of credit for Intermediate I & II, two (2) semester hours of credit for Cost Accounting, three (3) semester hours of credit for Audit, and two (2) semester hours of credit for Taxation.

### **Administrative matters**

Motion was made by Dr. Icerman, and seconded by Ms. Adams, to approve the updated foreign evaluation format.

### **Future Meeting Dates:**

The meeting was adjourned at August 13, 2015 at 9:00 a.m.

Motion was made by Ms. Adams, and seconded by Dr. Icerman, to adjourn the meeting at 10:54 a.m.

M.G. Fennema

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Dr. M.G. Fennema, Chairman