

DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
FLORIDA BOARD OF ACCOUNTANCY
COMMITTEE ON ACCOUNTING EDUCATION
TELEPHONE CONFERENCE CALL
AUGUST 13, 2015
MINUTES

I. Call to order

The meeting was called to order at 9:00 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. Gary McGill

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
Jennifer Allen – FICPA
Paul Brown – FICPA
Brenda Hubbard – FICPA
Stephen Ayers – Applicant
Joao Paulo Dutra Parra – Applicant
Sophia Richards - Applicant

III. Approve minutes from May 13, 2015 meeting

Motion was made by Mr. Kridel, seconded by Dr. McGill, to approve the May 13, 2015 minutes. Upon vote, the motion passed unanimously.

IV. Individual Curriculum Review

Motion was made by Mr. Kridel, seconded by Dr. McGill, to acknowledge that each course we are considering today is done so in consideration of the current information provided by the candidate and the previous decisions made during the November 2013 and December 2014

Committee meetings for applicants with similar academic backgrounds in business and accounting courses who have taken most of their course work at Western Governors University. Upon vote, the motion passed unanimously.

A. APPLICANT: Ayers, Stephen – Northern Illinois University Course Licensure applicant #271991

Upon review of the submitted course materials, a motion was made by Dr. McGill and seconded by Mr. Kridel, to deny upper-division accounting credit for **ACCY 306, Financial Accounting Information**. Upon vote, the motion passed unanimously.

B. APPLICANT: Black, Craig – Western Governors University Courses Exam applicant #295953

Motion was made by Mr. Kridel, seconded by Dr. McGill, to approve three (3) semester hours of upper-division accounting credit for **BUSI ACA1 Problems in Accounting** for this applicant only. Upon vote, the motion passed unanimously.

Motion was made by Dr. McGill, seconded by Mr. Kridel, to approve three (3) semester hours of upper-division financial accounting credit for **BUSI AT01 Concepts in Financial Accounting and Tax** for this applicant only. Upon vote, the motion passed unanimously.

Motion was made by Mr. Kridel, seconded by Dr. McGill, to approve three (3) semester hours of upper-division auditing credit for **BUSI AU01 Concepts in Auditing and Information Systems** for this applicant only. Upon vote, the motion passed unanimously.

Motion was made by Dr. McGill, seconded by Mr. Kridel, to approve three (3) semester hours of upper-division cost accounting credit for **BGA1 Problems in Budgeting and Financial Statements or CM01 Concepts in Cost/Managerial Accounting** for this applicant only. While both courses were approved for upper-division cost accounting credit, they were deemed duplicative. Therefore, the committee awards this applicant credit for only one course on the candidate's education evaluation. Upon vote, the motion passed unanimously.

Motion was made by Mr. Kridel, seconded by Dr. McGill, to approve three (3) semester hours of upper-division business law 1 credit for **BUSI LWC1 Fundamental of Business Law and Ethics** for this applicant only. Upon vote, the motion passed unanimously.

Motion was made by Dr. McGill, seconded by Mr. Kridel, to approve three (3) semester hours of upper-division general business credit for **BUSI EGC1 Fundamental of Economics, Global Business and Quantitative Analysis** for this applicant only. Upon vote, the motion passed unanimously.

Motion was made by Dr. McGill, seconded by Mr. Kridel, to approve three (3) semester hours of upper-division general business credit for **BUSI EGT1 Economics and Global Business Applications** for this applicant only. Upon vote, the motion passed unanimously.

Motion was made by Dr. McGill, seconded by Mr. Kridel, to approve three (3) semester hours of upper-division general business credit for each course for **BUSI FNC1 Fundamental of Finance, Accounting and Information Technology** and **BUSI FNT1 Business Applications for Finance, Accounting and Information Technology** for this applicant only. Upon vote, the motion passed unanimously.

Motion was made by Dr. McGill, seconded by Mr. Kridel, to approve three (3) semester hours of upper-division general business credit for **BUSI LET1 Leadership Concepts and Applications** for this applicant only. Upon vote, the motion passed unanimously.

Motion was made by Dr. McGill, seconded by Mr. Kridel, to approve three (3) semester hours of upper-division business law 2 credit for **BUSI LIT1 Legal Issues for Business Organizations** for this applicant only. Upon vote, the motion passed unanimously.

Motion was made by Mr. Kridel, seconded by Dr. McGill, to approve three (3) semester hours of upper-division general business credit for **BUSI MGC1 Principles of Management** for this applicant only. Upon vote, the motion passed unanimously.

Motion was made by Dr. McGill, seconded by Mr. Kridel, to approve three (3) semester hours of upper-division general business credit for **BUSI ORC1 Fundamental of Organizational Behavior and Leadership** for this applicant only. Upon vote, the motion passed unanimously.

Motion was made by Dr. McGill, seconded by Mr. Kridel, to approve three (3) semester hours of upper-division general business credit for **BUSI QAT1 Quantitative Analysis for Business** for this applicant only. Upon vote, the motion passed unanimously.

Motion was made by Mr. Kridel, seconded by Dr. McGill, to approve two (2) semester hours of upper-division general business credit for **BUSI RWT1 Business Research and Writing** for this applicant only. Upon vote, the motion passed unanimously.

C. APPLICANT: Dutra Parra, Joao Paulo – William Woods University Exam applicant #295788

Motion was made by Dr. McGill, seconded by Mr. Kridel, to approve business law credit for both of the following courses:

BUS 335 Business Law

BUS 539 Business Law

The courses were not deemed duplicative. Upon vote, the motion passed unanimously.

D. APPLICANT: Richards, Sophia – Western Governors University Courses Exam applicant #295680

Motion was made by Dr. McGill, seconded by Mr. Kridel, to approve three (3) semester hours of upper-division cost accounting for **BGA1 Problems in Budgeting and Financial Statements** or **CM01 Concepts in Cost/Managerial Accounting** for this applicant only. While both courses were approved for upper-division cost accounting credit, they were deemed duplicative. Therefore, the committee awards this applicant credit for only one course on the candidate's education evaluation. Upon vote, the motion passed unanimously.

Motion was made by Dr. McGill, seconded by Mr. Kridel, to deny upper-division accounting credit for **ACA1 Problems in Accounting** as it duplicates courses already taken by the applicant. Upon vote, the motion passed unanimously.

Motion was made by Dr. McGill, seconded by Mr. Kridel, to approve (3) semester hours of upper-division financial accounting 2 credit for **AT01 Concepts in Financial Accounting and Tax** for this applicant only. Upon vote, the motion passed unanimously.

Motion was made by Dr. McGill, seconded by Mr. Kridel, to approve (3) semester hours of upper-division auditing credit for **AU01 Concepts in Auditing and Information Systems** for this applicant only. Upon vote, the motion passed unanimously.

Motion was made by Dr. McGill, seconded by Mr. Kridel, to deny upper-division accounting credit and approve (3) semester hours of upper-division general business credit for **CPN1 Accounting Capstone Project** for this applicant only. Upon vote, the motion passed unanimously.

Motion was made by Mr. Kridel, seconded by Dr. McGill, to deny business law credit for **BT01 Business and Technical Knowledge** for this applicant only. Upon vote, the motion passed unanimously.

Motion was made by Dr. McGill, seconded by Mr. Kridel, to approve (3) semester hours of upper-division general business credit for this applicant only for each of the following courses:

LP01 Leadership and Professionalism
RUA1/RUA2 Reasoning and Problem Solving Humanities Part I & II
FNA1 Problems in Finance

Upon vote, the motion passed unanimously.

Motion was made by Dr. McGill, seconded by Mr. Kridel, to approve (3) semester hours of upper-division accounting information systems credit for the combined courses of **BL01 Associate-Level Business Core Concepts and BT01 Business Concepts and Technical Skills** for this applicant only. Upon vote, the motion passed unanimously.

Motion was made by Dr. McGill, seconded by Mr. Kridel, to deny upper-division general business credit for this applicant only for each of the following courses:

TABL Associate Level Business Core
CPF1 Finance Capstone
TABT Business and Technical Skills
PFF1 Finance Portfolio

Upon vote, the motion passed unanimously.

E. APPLICANT: Sanchez, Yorney Exam applicant #294575

Motion was made by Dr. McGill, seconded by Mr. Kridel, to deny business law credit for both of the following courses:

BUL 2131 Business Law, from Florida National College
BUL 4320 Business Law I, from Florida International University

The courses were deemed duplicative. Upon vote, the motion passed unanimously.

V. College/University Curriculum Review

A. University of South Florida


Motion was made by Dr. McGill, seconded by Mr. Kridel, to approve upper-division business law II credit for **BUL 5842 Risk Management and Legal Compliance** and to deny upper-division accounting credit for **ACG 4936 Risk Management and Legal Compliance**. Upon vote, the motion passed unanimously.

VI. Set Future Date

October 30, 2015 at 9:00 am was set for the next Accounting Education Committee Meeting.

VII. Adjourn

The meeting was adjourned at 11:51 a.m.

A handwritten signature in black ink that reads "M.G. Fennema". The signature is written in a cursive style with a large, stylized "M" and "G".

Dr. M.G. Fennema, Chair