

DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
FLORIDA BOARD OF ACCOUNTANCY
COMMITTEE ON ACCOUNTING EDUCATION
TELEPHONE CONFERENCE CALL
JUNE 29, 2016
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 person in attendance:

COMMITTEE MEMBERS

Dr. M.G. Fennema, Chairman
Mr. Michael Kridel
Ms. Betty Adams
Dr. Gary McGill
Dr. Nicholas Mastracchio
Dr. Gregory Trompeter

STAFF

Richard Evans
Karen Lee
Trecia Jenkins
Barbara Whitney

OTHERS IN ATTENDANCE

Mary Ellen Clark, Senior Assistant Attorney General and Board Counsel
Patricia Hartman, NASBA
Brian Tully, applicant
Alexander Vagelakos, applicant

III. **Approve minutes from April 13, 2016 meeting**

Motion was made by Mr. Trompeter and seconded by Ms. Adams, to approve the April 13, 2016, minutes. Upon vote, the motion passed unanimously.

IV. **Individual Curriculum Review**

A. **APPLICANT: Angela Christine Rivard – Valencia College
Examination applicant #316081**

Motion was made by Dr. McGill and seconded by Ms. Adams to recommend the Board deny upper-division accounting credit **for ACG 2100 Intermediate Accounting I, ACG 2110 Intermediate Accounting II, ACG 2360 Cost Accounting, ACG 2450 Computer Accounting I.** Upon vote, the motion passed unanimously.

B. **APPLICANT: Brian Tully – Suffolk County Community College and Saint Joseph's College**

Examination applicant #321233

Motion was made by Dr. McGill and seconded by Ms. Adams to table a decision on the following courses: **ACC 201 Intermediate Accounting I, ACC 202 Intermediate Accounting II, ACC 241 Managerial Accounting, ACC 215 Principles of Federal Taxation.** Sr. Assistant Attorney General Mr. Clark stated that the applicant must petition the Board for a variance to Rule 61H1-27.002 (4)(a).

C. APPLICANT: Alexander Vagelakos – Western Governors University Examination applicant #320307

Motion was made by Dr. McGill and seconded by Dr. Trompeter to recommend the Board deny upper-division accounting credit for **CZC1 Accounting II** for this applicant only. Upon vote, the motion passed unanimously.

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

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

Motion was made by Dr. Trompeter and seconded by Ms. Adams to recommend the Board approve three (3) semester hours of upper-division accounting credit for **BGA1 Problems in Budgeting and Financial Statements** for this applicant only. Upon vote, the motion passed unanimously.

Motion was made by Dr. McGill and seconded by Dr. Trompeter to recommend the Board approve three (3) semester hours of upper-division accounting credit for **CGC1 Concepts in Financial Accounting and Tax** for this applicant only. Upon vote, the motion passed unanimously.

Motion was made by Ms. Adams and seconded by Dr. Trompeter to recommend the Board approve three (3) semester hours of upper-division accounting credit for **CMO1 Concepts in Cost/Managerial Accounting** for this applicant only. Upon vote, the motion passed unanimously.

Motion was made by Dr. McGill and seconded by Dr. Trompeter to recommend the Board approve one (1) semester hour of upper-division business credit for **QCT1 Accounting Capstone Written Project** for this applicant only. Upon vote, the motion passed unanimously.

Motion was made by Ms. Adams and seconded by Dr. Mastracchio to recommend the Board approve three (3) semester hours of upper-division business credit for **MKC1 Fundamentals of Marketing and Business Communication** for this applicant only. Upon vote, the motion passed unanimously.

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

Motion was made by Ms. Adams and seconded by Dr. Trompeter to recommend the Board approve three (3) semester hours of upper-division business credit for **EZC1 Finance** for this applicant only. Upon vote, the motion passed unanimously.

Motion was made by Dr. Mastracchio and seconded by Mr. Kridel to recommend the Board approve two (2) semester hours of upper-division business credit for **TPV1 Project Management** for this applicant only. Upon vote, the motion passed unanimously.

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

Motion was made by Ms. Adams and seconded by Dr. Trompeter to recommend the Board approve three (3) semester hours of upper-division business credit for **MGC1 Principles of Management** for this applicant only. Upon vote, the motion passed unanimously.

Motion was made by Ms. Adams and seconded by Dr. Trompeter to recommend the Board approve three (3) semester hours of upper-division business credit for **BNC1 Organizational Behavior and Leadership** for this candidate only. Upon vote, the motion passed unanimously.

Motion was made by Mr. Kridel and seconded by Ms. Adams to recommend the Board approve three (3) semester hours of upper-division business credit for **DAC1 Information Systems Management** for this applicant only. Upon vote, the motion passed unanimously.

Motion was made by Mr. Kridel and seconded by Dr. Trompeter to recommend the Board approve three (3) semester hours of upper-division business credit for **FVC1 Global Business** for this applicant only.

Motion was made by Mr. Kridel and seconded by Ms. Adams to recommend the Board approve three (3) semester hours of lower-division business law credit for **EST Ethical Situations in Business** for this applicant only. Upon vote, the motion passed unanimously.

Motion was made by Mr. Kridel and seconded by Ms. Adams to recommend the Board approve three (3) semester hours of upper-division business law for **LIT1 Legal Issues in Business Organizations** for this applicant only. Upon vote, the motion passed unanimously.

V. College/University Curriculum Review

A. University of Miami

Motion was made by Dr. McGill and seconded by Dr. Mastracchio to recommend the Board deny upper-division accounting credit for **ACC 681 Introduction to Financial and Managerial Accounting**. Upon vote, the motion passed unanimously.

The Committee tabled review of **ACC 682 Intermediate Accounting, ACC 683 Taxation, ACC 684 Accounting Information Systems** and requested the University of Miami provide more course detail and program information.

VI. Other Business

A. Discuss accreditation rule 61H1-27.001 College and University Requirements.

There was discussion regarding AACSB accreditation. It was stated that this accreditation was only given to a small number of business schools as it is difficult to obtain. It is an international accreditation. There was discussion as to whether AACSB should be included as an acceptable accrediting body. There was general agreement among the Committee members that AACSB should be included as one of the accrediting agencies accepted by the Board.

VII. Set Future Date

The next Accounting Education Committee meeting was scheduled for September 6, 2016, at 10:00 a.m.

The meeting was adjourned at 11:30 a.m.

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 "G".

Dr. M.G. Fennema, Chair