

DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION  
FLORIDA BOARD OF ACCOUNTANCY  
COMMITTEE ON ACCOUNTING EDUCATION  
TELEPHONE CONFERENCE CALL  
March 6, 2017  
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, CPA  
Dr. Nicholas Mastracchio  
Dr. Gary McGill  
Dr. Richard Morton  
Dr. Gregory Trompeter

STAFF

Veloria Kelly, Director  
Karan Lee  
Candace Taylor  
Barbara Whitney

OTHERS IN ATTENDANCE

Mary Ellen Clark, Senior Assistant Attorney General and Board Counsel  
Justin Thames, FICPA  
James Suh, NASBA  
Kathy Ebert, Curriculum Program Manager, Western Governors University (WGU)  
Allen Clarkson, Program Compliance, WGU  
Delphine Wolsker, Evaluation, WGU  
Erin Czerwinski, GE, Curriculum Manager, WGU  
Margaret Simonis, Director, Mentoring, WGU  
Melissa Clark, GE, Curriculum Manager, WGU  
Regina Henry, ID Manager, WGU  
Roderick Willis, Program Compliance, WGU  
Lucas Kavlie, Vice Provost, Accreditation and Compliance, WGU  
David Leasure, Provost, WGU  
Kathleen Stone, Curriculum Director, WGU  
Richard Barnes, Program Manager, Course Mentoring, Accounting, WGU  
Lyndi Wilson, Evaluation, WGU  
Tonia Howe, Evaluation, WGU  
Angela Shepherd, Sr. Manager, Student Mentoring, WGU

Emily Bogus, Compliance, WGU  
Erik Spoelstra, BU, Curriculum Manager, WGU  
Steve Vogel, Florida Board of Accountancy  
Jesus Socorro, Florida Board of Accountancy

### III. Approve minutes from February 1, 2017, meeting

Motion was made by Dr. Trompeter, and seconded by Dr. Morton, to approve the February 1, 2017, Education Committee meeting minutes. Upon vote, the motion passed unanimously.

### IV. College/University Curriculum Review

#### A. Western Governors University

Motion was made by Dr. McGill and seconded by Mr. Kridel to recommend the Board deny upper-division accounting credit for **UFC1, Managerial Accounting**. Upon vote, the motion passed unanimously.

Motion was made by Dr. McGill and seconded by Dr. Morton to recommend the Board approve three (3) semester hours of upper-division accounting credit for **C237, Taxation I**. 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 **C238, Taxation II**. Upon vote, the motion passed unanimously.

Motion was made by Dr. Mastracchio and seconded by Mr. Kridel to recommend the Board approve three (3) semester hours of upper-division accounting credit for **C240, Auditing**. Upon vote, the motion passed unanimously.

Motion was made by Dr. Morton and seconded by Dr. McGill to recommend the Board approve three (3) semester hours of upper-division accounting credit for **C242, Accounting Information Systems**. Upon vote, the motion passed unanimously.

Motion was made by Dr. Trompeter and seconded by Dr. Morton to recommend the Board approve three (3) semester hours of upper-division accounting credit for **C248, Intermediate Accounting I** and three (3) semester hours of upper-division accounting credit for **C250, Intermediate Accounting II**. Upon vote, the motion passed unanimously.

Motion was made by Dr. Morton and seconded by Dr. Trompeter to recommend the Board approve three (3) semester hours of upper-division accounting credit for **C250, Cost and Managerial Accounting**. Upon vote, the motion passed unanimously.

Motion was made by Dr. McGill and seconded by Dr. Trompeter to recommend the Board deny upper-division accounting credit for **C251, Accounting Capstone**. 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 business credit for **C251, Accounting Capstone**. 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 graduate level accounting credit for **C239, Advanced Tax Concepts**. Upon vote, the motion passed unanimously.

Motion was made by Dr. Morton and seconded by Dr. Trompeter to recommend the Board deny graduate accounting credit for **C243, Advanced Financial Accounting**. Upon vote, the motion passed unanimously.

Motion was made by Dr. Trompeter and seconded by Dr. McGill to recommend the Board approve three (3) semester hours of upper-division accounting credit for **C243, Advanced Financial Accounting**. Upon vote, the motion passed unanimously.

Motion was made by Dr. Mastracchio and seconded by Dr. Morton to recommend the Board deny graduate credit but approve three (3) semester hours of upper-division accounting credit for **C244, Advanced Auditing**, as this course duplicates auditing I. Upon vote, the motion passed unanimously.

Motion was made by Dr. McGill and seconded by Dr. Morton to recommend the Board approve three (3) semester hours of graduate accounting credit for **C245, Accounting Research**. Upon vote, the motion passed unanimously.

Motion was made by Dr. Trompeter and seconded by Dr. McGill to recommend the Board approve three (3) semester hours of graduate accounting credit for **C252, Governmental and Nonprofit Accounting**. Upon vote, the motion passed unanimously.

Motion was made by Dr. Morton and seconded by Dr. Trompeter to recommend the Board deny graduate credit but approve three (3) semester hours of upper-division accounting credit for **C253, Advanced Managerial Accounting** as this course duplicates cost accounting I. Upon vote, the motion passed unanimously.

Motion was made by Dr. Mastracchio and seconded by Dr. McGill to recommend the Board approve three (3) semester hours of graduate accounting credit for **C245, Fraud and Forensic Accounting**. Upon vote, the motion passed unanimously.

Motion was made by Dr. McGill and seconded by Dr. Morton to recommend the Board approve three (3) semester hours of upper-division business credit for **FVC1, Global Business**. Upon vote, the motion passed unanimously.

Motion was made by Dr. McGill and seconded by Dr. Tompeter to recommend the Board approve three (3) semester hours of upper-division business law credit for **C241, Business Law for Accountants**. Upon vote, the motion passed unanimously.

The Committee requested more detailed course information for the remainder of the business and business law courses. Western Governors staff agreed to provide the same in-depth level of course material as was provided for the accounting courses in time to place the material on the next agenda.

#### **V. Other Business**

Committee members discussed their views/concerns on competency based education. James Suh, from NASBA, was requested to provide a report listing the States that accept Western Governors University courses in meeting their CPA exam and licensure requirements.

#### **VI. Set Future Date**

The next Accounting Education Advisory Committee meeting was scheduled for April 5, 2017, at 1:00 pm.

The meeting was adjourned at 11:11 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" at the beginning.

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Dr. M.G. Fennema, Chair