

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

April 25, 2014

**Conference Call**

MINUTES

The meeting was called to order at 10:03 a.m. by Dr. Fennema, Chairman. The roll was called by Mr. McBride reflecting the following persons present.

**Committee members present:**

Dr. M.G. Fennema  
Ms. Teresa Borcheck  
Dr. Rhoda Icerman  
Mr. Michael Kridel  
Dr. Gary McGill  
Ms. Bettie Adams

**Staff members present:**

Veloria Kelly  
Trenca Jenkins  
Karan Lee  
DeWayne McBride

**Others present:**

Mary Ellen Clark – Board Attorney  
Rivers Buford – FICPA  
Nicholas Gainsbrugh – Applicant  
Kevin Fritz – Applicant  
Dawn Gonsalves – Applicant  
Rosalinda Roberts – Applicant  
Steve Roberts – Applicant's husband  
Katherine Todd - Applicant  
Beth Rolerson – DeVry University  
Oscar Gutierrez – DeVry University  
Mike Wasson – DeVry University  
Chad Patrizi - American University  
Emily Phillippe – American University

## **Individual Course Curriculum for Committee Review:**

### **Anthony Castillo**

Upon review of the submitted course materials motion was made by Michael Kridel and second by Rhoda Icerman to grant upper division business law credit for the following course. Upon vote motion passed unanimously.

LAW 610 Business Associations

### **Nicholas Gainsbrugh**

Upon review of the submitted course materials the Education Advisory Committee requested that the applicant provide the syllabus for BUL 2112 Business law for review to determine if this course is a duplicate of AC 502 Regulation.

### **Melissa Mora**

Upon review of the submitted course materials motion was made by Rhoda Icerman and second by Michael Kridel to deny business law credit for the following course. Upon vote motion passed unanimously.

BUL 6810 Legal Environment business

### **Jessica Sterling**

Upon review of the submitted course materials motion was made by Bettie Adams and second by Michael Kridel to deny business law credit for the following course. Upon vote motion passed unanimously.

MGT 566 Legal & Ethical Environment business

### **Terry Sue Mallow**

Upon review of the submitted course materials motion was made by Gary McGill and second by Rhoda Icerman to deny upper division accounting credit for the following course. Upon vote motion passed unanimously.

ACCT 3121 Cost Analysis & Control

### **Kevin Fritz**

Mr. Kevin Fritz submitted syllabi from Lone Star College for the following courses for upper division accounting credit.

ACNT 1331-4001	Federal Income Tax I
ACTN 1340	Accounting & Business Ethics
ACNT 1347-4001	Federal Income Tax for Partnerships & Corporations
ACNT 1393-4001	Special Topics in Taxation
ACTN 2303-4001	Intermediate Accounting I
ACTN 2304-4001	Intermediate Accounting II
ACTN 2309-4001	Cost Accounting
ACTN 2330-4001	Governmental & Not-for-Profit Accounting
ACTN 2331-4001	Internal Control & Auditing
ACTN 2333-4001	Advanced Accounting
ACTN 2337-4001	Business & Social Science Division ( <i>would like International Acctg credit</i> )

Upon review of the course materials motion was made by Dr. McGill and seconded by Rhoda Icerman to recommend that the Florida Board of Accountancy approved the courses listed above for upper division accounting credit. The committee determined, even though these courses were completed at a community college, exception to rule 61H1-27.002(4)(a) F.A.C. should be granted because the candidate already possessed an undergraduate degree in accounting at the time this course was completed. Upon vote the motion passed unanimously.

### **Dawn Gonsalves**

Upon review of the submitted course materials completed at Western Governors University the Education Advisory Committee allowed board staff to award credit for courses previously reviewed and approved by the committee. Motion was made by Dr. McGill and second by Bettie Adams to deny general business credit for the following course. Upon vote motion passed unanimously.

QLT1 Quantitative Literacy: Quantitative Problem Solving

Upon review of the submitted course materials motion was made by Michael Kridel and second by Gary McGill to approve for business law credit for the following courses. Upon vote motion passed 5 to 1 with Dr. Fennema opposing.

LWC1 Fundamentals of Business Law and Ethics (3) credit hours each

LIT1 Legal Issues for Business Organizations (3) credit hours each

### **Institution Course Curriculum for Committee Review**

#### **University of Miami**

Motion was made by Rhoda Icerman and second by Bettie Adams to approve upper division business law credit for the following course. Upon vote motion passed unanimously.

BSL 401 Law of Financial Transactions

#### **DeVry University**

Motion was made by Rhoda Icerman and second by Bettie Adams to approve upper division accounting credit for the following course. Upon vote motion passed unanimously.

ACCT 427	International Accounting
ACCT 439	Professional Ethics for Accountant
ACCT 440	Accounting Research
ACCT 452	Government and Not-for-Profit Accounting

#### **American Public University**

Motion was made by Bettie Adams and second by Gary McGill to deny graduate level accounting credit for the following course. Upon vote motion passed unanimously

ACCT 600	Intermediate Accounting I
ACCT 601	Intermediate Accounting II
ACCT 602	Financial Statement Analysis
ACCT 605	Cost Accounting
ACCT 610	Advanced Accounting
ACCT 612	International Accounting
ACCT615	Individual Tax Research and Planning
ACCT620	Forensic Accounting
ACCT699	Financial Analysis Theory

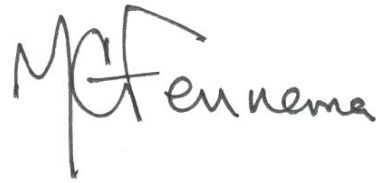
**Jacksonville University**

Motion was made by Gary McGill and second by Rhoda Icerman to approve upper division accounting credit for the following course. Upon vote motion passed unanimously

ACCT 660      Internal Auditing and Enterprise Risk Management

**Future Meeting Dates: June 16, 2014 @ 10 am.**

The meeting was adjourned at 12:10 pm.

A handwritten signature in black ink, appearing to read "M.G. Fennema". The signature is written in a cursive, somewhat stylized font. The "M" and "G" are large and prominent, with the "F" and "ennema" following in a more fluid, connected script.

---

Dr. M.G. Fennema, Chairman