

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
Trencia 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 style with a large, stylized "M" and "G" at the beginning.

Dr. M.G. Fennema, Chairman