

Halsey Beshears, Secretary

Ron DeSantis, Governor

DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
FLORIDA BOARD OF ACCOUNTANCY
EDUCATION ADVISORY COMMITTEE MEETING
TELEPHONE CONFERENCE CALL
December 1, 2020

MINUTES

I. Call to order

The meeting was called to order at 10:30 a.m. by Dr. Fennema, Chairman.

II. Roll Call

The roll was called by Barbara Whitney, Regulatory Specialist II and reflected the following:

Committee Members Present:

Dr. M.G. Fennema, Chair
Mr. Michael Kridel
Dr. Nicholas Mastracchio
Dr. Gary McGill
Dr. Richard Morton
Mr. Steven Platau
Dr. Gregory Trompeter

Staff Members Present:

Roger Scarborough, Director
Karan Lee
Aerin Davison
Trecia Jenkins
Avon Witherspoon
Barbara Whitney

Others Present:

Rachelle Munson, Assistant Attorney General and Board Counsel
Amanda Ban
Brandon Dicks
Johna Jaquith
Scott Showalter, North Carolina State University
James Scalise, North Carolina State University
Melanie Bostick, Liberty Partners representing the FICPA

III. Ratify Minutes from September 22, 2020, meeting

Motion was made by Michael Kridel and seconded by Dr. Trompeter to approve the September 22, 2020, minutes. Upon vote motion passed unanimously.

IV. Individual Curriculum Review

A. Amanda Ban

Reconsider request for upper-division cost accounting credit for the following course from North Carolina State University:

ACC 495 Analytics in Accounting and Finance

Motion was made by Dr. McGill and seconded by Steven Platau to approve upper-division cost accounting credit for the course listed above. Upon vote the motion passed unanimously.

B. Adam Bernstein

Requesting upper-division cost accounting credit for the following course from Concordia University:

MBAC 6300 Accounting for Decision Making

Motion was made by Dr. Trompeter and seconded by Michael Kridel to deny upper-division cost accounting credit for the course listed above. Upon vote the motion passed unanimously.

C. Brandon Dicks

Requesting upper-division accounting credit for the following course from Wayland Baptist University which may duplicate cost accounting from Central Christian College:

ACCT 5301 Managerial Accounting

Motion was made by Dr. Morton and seconded by Dr. McGill to deny upper-division accounting credit for the course listed above. Upon vote the motion passed unanimously.

D. Johna Jaquith

Requesting upper-division cost accounting credit for the following course from North Carolina State University:

ACC 519 Applied Financial Management

Motion was made by Dr. Mastracchio and seconded by Dr. McGill to approve upper-division cost accounting credit for the course listed above. Upon vote the motion passed with Dr. Fennema and Dr. Morton opposed.

V. Administrative Matters

A. Consider Rule Revision to Rule 61H1-27.001(j), F.A.C.

The Committee ruled to recommend the Board update Rule 61H1-27.001, F.A.C. to include The European Quality Improvement System (EQUIS) to the list of accrediting agencies.

Dr. Fennema clarified that applicants that attend universities accredited by Association to Advance Collegiate Schools of Business (AACSB) are required to get the three (3) semester hours of financial accounting and three (3) semester hours of taxation based on USA accounting standards and three (3) semester hours of business law based on USA law.

B. Laws and Rules (informational)

C. Executive Director/Licensing Supervisor Comments

Director Scarborough informed the Committee that NASBA has a conference call in January with all Directors to discuss accreditation. He informed the Committee that he would update them on the conference call at the next meeting.

VI. Set future meeting date

March 9, 2021, at 10:30 a.m.

VII. Adjourn

The meeting was adjourned at 11:32 a.m.

A handwritten signature in black ink, appearing to read "M.G. Fennema". The signature is stylized, with the first letters of the first and last names being capitalized and prominent.

Dr. M.G. Fennema, Chair