

Halsey Beshears, Secretary

Ron DeSantis, Governor

DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION  
FLORIDA BOARD OF ACCOUNTANCY  
EDUCATIONAL ADVISORY COMMITTEE MEETING  
TELEPHONE CONFERENCE CALL  
March 9, 2020

MINUTES

**I. Call to order**

The meeting was called to order at 10:02 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. Steve Platau  
Dr. Gregory Trompeter

**Staff Members Present**

Roger Scarborough, Director  
Karan Lee  
Barbara Whitney  
Avon Witherspoon

**Others Present:**

Rachelle Munson, Assistant Attorney General and Board Counsel  
Dr. Bert Zarb, Embry-Riddle Aeronautical University  
Jerome Cruitt, Embry-Riddle Aeronautical University  
Heba S. Abdelaleem  
Bryan Mark Davis  
Juliana Jeanfaivre  
Robert Merii  
Lakisa Renee Davis-Bankston  
Sandra Torres  
Ryan Patrick Lombard

**III. Ratify Minutes from December 9, 2019, meeting**

Motion was made by Dr. Trompeter and seconded by Dr. McGill to approve the December 9, 2019, minutes. Upon vote, motion passed unanimously.

#### **IV. Individual Curriculum Review**

##### **A. Heba S. Abdelaleem**

**Requesting upper-division accounting credit for the following course from Cleveland State University:**

##### **ACT 600, 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.

##### **B. Bryan Mark Davis**

**Requesting upper-division accounting credit for the following course from Freed-Hardeman University:**

##### **ACC 332, Management Accounting**

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

**Requesting upper-division accounting credit for the following course from the University of Texas:**

##### **ACC 381, Financial Accounting**

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

##### **C. Alayna Marie Duwa**

**Requesting upper-division accounting credit for the following course from the University of Northern Iowa:**

##### **ACCT 3075, Legal Concepts for Accountants**

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

##### **D. Juliana Jeanfaivre**

**Requesting upper-division accounting credit for the following course from the University of North Alabama which may duplicate ACG 4803 at the University of Central Florida:**

##### **AC 365, Financial Reporting III**

Motion was made by Dr. McGill and seconded by Dr. Trompeter, to deny upper-division accounting credit for the course listed above because it duplicates AC 4803 at the University of Central Florida in which she has already received credit. Upon vote the motion passed unanimously.

**E. Robert Merii**

**Requesting upper-division accounting credit for the following course from Canisius College:**

**MBA 505, Financial Accounting**

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

**F. Lakisa Renee Davis-Bankston**

**Requesting upper-division accounting credit for the following course from Valencia College:**

**ACG 2450, Computer Accounting**

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

**G. Sandra Torres**

**Requesting upper-division accounting credit for the following course from Indian River State College:**

**ACG 3173, Accounting for Decision Makers**

Motion was made by Dr. McGill and seconded by Mr. Kridel to approve three (3) semester hours of upper-division accounting credit for the course listed above. Upon vote the motion passed unanimously.

**H. Ryan Patrick Lombard**

**Requesting upper-division accounting credit for the following course from Champlain College:**

**ACCT 470, Accounting Capstone**

Motion was made by Dr. McGill and seconded by Mr. Kridel to defer a decision on this course until the applicant can provide a letter from the course instructor or the Accounting Department Chair on school letterhead detailing the topics covered in the course.

There was a break in the meeting at this point due to a phone disconnection. When the meeting resumed roll call was retaken reflecting the following:

**Committee members present**

Dr. Nicholas Mastracchio  
Dr. Gary McGill  
Mr. Steve Platau  
Dr. Gregory Trompeter

**Committee members absent:**

Dr. M.G. Fennema, Chair  
Mr. Michael Kridel  
Dr. Richard Morton

The meeting continued with Dr. McGill as the Acting Chair.

## **V. College/University Curriculum Review**

### **A. University of Central Florida**

**Requesting three (3) semester hours of upper-division accounting credit for:**

#### **ACC 4840, Accounting Data Analytics**

Motion was made by Steven Platau and seconded by Dr. Mastracchio to approve three (3) semester hours of upper-division accounting credit for the course listed above. Upon vote the motion passed unanimously.

### **B. Embry-Riddle Aeronautical University**

#### **ACC 210, Financial Accounting**

#### **ACC 312, Managerial Accounting**

Representatives from Embry-Riddle Aeronautical University informed the Committee that ACC 210 and ACC 312 were submitted for informational purpose only and they were not seeking upper-division accounting credit for the courses.

**Requesting three (3) semester hours of upper-division accounting credit for:**

#### **ACC 338                                      Intermediate Accounting I**

Motion was made by Dr. Trompeter and seconded by Dr. Mastracchio to approve three (3) semester hours of upper-division accounting credit for the course listed above. Upon vote the motion passed unanimously.

#### **ACC 340                                      International Accounting**

Motion was made by Mr. Platau and seconded by Dr. Mastracchio to approve three (3) semester hours of upper-division accounting credit for the course listed above. Upon vote the motion passed unanimously.

#### **ACC 348                                      Intermediate Accounting II**

Motion was made by Dr. Mastracchio and seconded by Dr. Trompeter to approve three (3) semester hours of upper-division accounting credit for the course listed above. Upon vote the motion passed unanimously.

#### **ACC 351                                      Auditing Principles and Procedures**

Motion was made by Dr. Mastracchio and seconded by Dr. Trompeter to approve three (3) semester hours of upper-division accounting credit for the course listed above. Upon vote the motion passed unanimously.

#### **ACC 439                                      Federal Taxation**

Motion was made by Dr. Trompeter and seconded by Mr. Platau to approve three (3) semester hours of upper-division accounting credit for the course listed above pending ACC 210 Financial Accounting being added to the course as a prerequisite. Upon vote the motion passed unanimously.

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

#### **V. Administrative Matters**

Steven Platau asked the Committee member's opinion on adding EQUIS (European Quality Improvement System), run by the European Foundation for Management Development, as an acceptable accrediting agency, to Rule 61H1-27.001(1), F.A.C. The Committee agreed to recommend that the Board add EQUIS to Rule 61H1-27.001(1) F.A.C. as an acceptable accrediting agency.

#### **A. Laws and Rules (informational)**

#### **B. Executive Director/Licensing Supervisor Comments.**

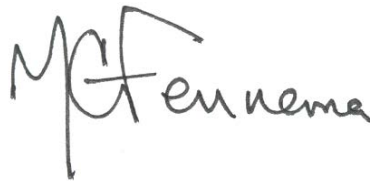
No comments were made by the Director or Licensing Supervisor.

#### **VI. Set future meeting date**

June 15, 2020, at 10:00 a.m. or  
June 16, 2020, at 10:00 a.m.

#### **VII. Adjourn**

The meeting was adjourned at 12:04 p.m.

A handwritten signature in dark ink, appearing to read "M.G. Fennema". The signature is fluid and cursive, with the first letters of each name being capitalized and prominent.

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Dr. M.G. Fennema, Chair