

Halsey Beshears, Secretary

Ron DeSantis, Governor

DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION  
FLORIDA BOARD OF ACCOUNTANCY  
EDUCATION ADVISORY COMMITTEE MEETING  
TELEPHONE CONFERENCE CALL  
March 9, 2021

REVISED MINUTES

**I. Call to order**

The meeting was called to order at 10:32 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

**Committee Members Absent:**

Dr. Gregory Trompeter

**Staff Members Present:**

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

**Others Present:**

Rachelle Munson, Assistant Attorney General and Board Counsel  
Kayla Mayhue  
Julie Nascimento  
Kitwana Thomas  
Adrian Middleton, Attorney  
George Young, Florida Atlantic University  
Sylwia Dziadziak, Florida Atlantic University

**III. Ratify Minutes from December 1, 2020, meeting**

Motion was made by Mr. Kridel and seconded by Mr. Platau to approve the December 1, 2020, minutes. Upon vote motion passed unanimously.

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

##### **A. Schuyler Dickerson**

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

**ACCT-FIN 680                      Financial Decision Making**

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

##### **B. Kayla Mayhue**

**Requesting upper-division accounting credit for the following courses from Western Governors University, ACCT C244 and ACCT C253 may be duplicative of ACC 413 - Internal Auditing and ACC 321- Cost Strategy & Decisions, from Grand Valley State University:**

**ACCT C244                      Advanced Auditing**

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

**ACCT C253                      Advanced Managerial Acct.**

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

**ACCT C213                      Accounting for Decision Makers**

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

##### **C. Julie Nascimento**

**Requesting upper-division accounting credit for the following courses from the University of Massachusetts:**

**AF 211                              Managerial Accounting**

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

**AF 301                              Introduction to Financial Management**

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

##### **D. Adam Osiason**

**Requesting upper-division accounting credit for the following course from the University of North Alabama which may be duplicative of MGT 6415 - Audit Institutions and Processes and MGT 6419 - Advanced Audit topics, at Vanderbilt University:**

**AC 467P****Financial Statement Auditing II**

Motion was made by Dr. McGill and seconded by Dr. Morton to deny upper-division accounting credit for the course listed above because it duplicates a course already taken by applicant. Upon vote the motion passed unanimously.

**E. Kitwana Thomas**

**Requesting upper-division accounting credit for the following course from the University of North Alabama which may duplicate ACCT 450 - Advanced Accounting I, from Jacksonville University.**

**AC 365P****Financial Reporting III**

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

**F. Dane Vigen**

**Requesting upper-division accounting credit for the following course from Western Governors University:**

**ACCT UFC1****Managerial Accounting**

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

**V. University Curriculum Review****A.****Florida Atlantic University**

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

**ACG 3842****Accounting Applications of Data Analytics**

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

**TAX 4011****Federal Taxation 2**

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

**Requesting three (3) semester hours of graduate accounting credit for the following courses:**

**ACG 5176****Financial Statement Analysis Concepts and Applications****ACG 5205****Advanced Accounting I****ACG 5464 (5465)****Accounting Applications in E-Commerce****ACG 5623 (5625)****IT Auditing Theory and Practice****ACG 5686****Accounting Fraud Examination Concepts****ACG 5692****Accounting Fraud Examination Concepts for Healthcare****ACG 5693****Healthcare Audit & Fraud Examination Principles 1**

<b>ACG 5694</b>	<b>Healthcare Audit &amp; Fraud Examination Principles 2</b>
<b>ACG 5866</b>	<b>Healthcare Industry Overview for Forensic Accountants</b>
<b>ACG 5932</b>	<b>Fundamentals of Equity Research and Analysis</b>
<b>ACG 6496</b>	<b>Advanced Accounting Applications of Data Analytics</b>
<b>ACG 6678</b>	<b>Internal Auditing Cases and Projects</b>

Motion was made by Dr. McGill and seconded by Mr. Kridel to approve graduate accounting credit for the courses listed above. Upon vote the motion passed unanimously.

**The following courses were removed from consideration:**

<b>ACG 7896</b>	<b>Seminar on Accounting Research and Capital Markets</b>
<b>TAX 6935</b>	<b>Special Topics Course 1 - State and Local Taxation</b>

**Requesting three (3) semester hours of graduate business credit for the following course:**

<b>ACG 6396</b>	<b>Communication Strategies for Professional Accountants</b>
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Motion was made by Mr. Platau and seconded by Dr. Mastracchio to approve graduate business credit for the course listed above. Upon vote the motion passed unanimously.

**Requesting three (3) semester hours of upper-division business law credit for the following course:**

<b>BUL 4930</b>	<b>Contemporary Issues in Entertainment Law</b>
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Motion was made by Mr. Platau and seconded by Dr. McGill to approve upper-division business law credit for the course listed above. Upon vote the motion passed unanimously.

**Requesting three (3) semester hours of graduate business law credit for the following course:**

<b>BUL 6332</b>	<b>Business Law for Professional Accountants</b>
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Motion was made by Mr. Platau and seconded by Dr. McGill to approve graduate business law credit for the course listed above. Upon vote the motion passed unanimously.

## **V. Administrative Matters**

**A. Consider /discuss the intent for U.S. 9 semester hour requirement and other potential rule conflicts.**

The Committee discussed who is required to complete the 3 semester hours of financial accounting based upon United States Generally Accepted Accounting Principles (GAAP), the 3 semester hours of taxation based upon United States federal and state laws and the 3 semester hours of business law based upon United States federal and state laws as prescribed in Rule 61H1-27.002 (2) (a) – (b) and (3) (a) – (b), F.A.C. (hereinafter referred to as the U.S. 9).

Based on the discussion the Committee members agreed the following should be required to complete the U.S. 9:

- Individuals whose education is from an AACSB accredited institution outside the U.S.

- Individuals whose education is from an accredited school in a U.S. territory (ex. Puerto, U.S. Virgin Islands, etc.)

The Committee agreed that the following individuals should not be required to complete the U.S. 9:

- Individuals whose education is in a foreign country but they passed the CPA exam.
- Individuals who are currently licensed in good standing from countries that are approved by the International Qualifications Appraisal Board (IQAB) of the National Association of State Boards of Accountancy (NASBA) .
- Individuals who are currently licensed in good standing from countries that are approved by the International Qualifications Appraisal Board (IQAB) of the National Association of State Boards of Accountancy (NASBA) whose education is from a non-accredited college or university. The Committee also agreed these individuals would not be required to complete the 15 graduate hours as specified in Rule 61H1-27.001(5) F.A.C.

The Committee agreed that an international business law courses taken from an accredited school in the U.S. will meet the business law requirement.

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

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

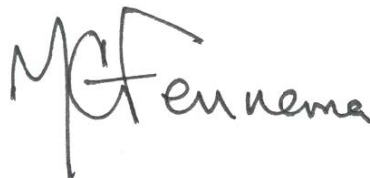
None

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

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

## **VII. Adjourn**

The meeting was adjourned at 12:37 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 the first and last names being capitalized and prominent.

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Dr. M.G. Fennema, Chair