

**Julie I. Brown**, Secretary

**Ron DeSantis**, Governor

DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION  
FLORIDA BOARD OF ACCOUNTANCY  
EDUCATION ADVISORY COMMITTEE MEETING  
TELEPHONE CONFERENCE CALL  
June 10, 2021

**I. Call to order**

The meeting was called to order at 9:33 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. Martin Fennema – Chair  
Mr. Michael Kridel  
Dr. Nicholas Mastracchio  
Dr. Gary McGill  
Mr. Steven Platau  
Dr. Gregory Trompeter

**Committee Members Absent:**

Dr. Richard Morton

**Staff Members Present:**

Roger Scarborough, Director  
Karan Lee  
Aerin Davison  
Trenia Jenkins  
Barbara Whitney

**Others Present:**

Rachelle Munson, Assistant Attorney General and Board Counsel  
Valerie Aviles  
Sarah Dwyer  
Ryan England  
Adam Osiason  
Hermanus Ronde  
Amanda Turley  
Dr. James Thomas, Miami Dade College  
Dr. Cesar De Castro, Miami Dade College  
Dr. Hoa Burrows, Miami Dade College  
Dr. Gregory Prescott, University of West Florida

### **III. Ratify Minutes from March 9, 2021, meeting**

Motion was made by Dr. McGill and seconded by Dr. Mastracchio to approve the March 9, 2021, minutes. Upon vote motion passed unanimously.

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

#### **A. Valerie Aviles**

**Requesting upper-division accounting credit for the following course from the University of Tampa which may duplicate ACC 84 - Tax & Business Strategies from Long Island University:**

#### **ACC 352      Federal Tax Accounting I**

Mr. Platau recused himself from voting on this request because he taught the University of Tampa course being reviewed. Motion was made by Dr. McGill and seconded by Dr. Trompeter to deny upper-division accounting credit for the course listed above as it duplicates ACC 84 – Tax & Business Strategies taken at Long Island University. Upon vote the motion passed unanimously.

#### **B. Sarah Dwyer**

**Requesting upper-division accounting credit for the following course from Eastern Florida State College:**

#### **ACCT 346      Managerial Accounting**

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

#### **C. Ryan England**

**Requesting business law credit for the following course from the University of California San Diego/Extension which may duplicate BUL 301, Legal Environment of Business from the University of Tennessee:**

#### **LAW X400      Business Law**

Motion was made by Mr. Platau and seconded by Dr. Trompeter to approve 3 semester hours of Business law credit for the two courses listed above together for this applicant only. Upon vote the motion passed unanimously.

#### **D. Julie Nascimento**

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

#### **AF 330              Law for Accountants**

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

#### **E. Adam Osiason**

**Requesting upper-division accounting credit for the following course from the University of North Alabama which may duplicate MGT 6511, Advanced Financial Reporting and MGT 6411, Financial Reporting II, from Vanderbilt University:**

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

Motion was made by Dr. Mastracchio and seconded by Dr. McGill to approve one (1) semester hour of upper-division accounting credit for the course listed above. Upon vote the motion passed unanimously.

**Reconsider request for 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. Applicant requests credit for one of the Vanderbilt courses and the University of Alabama course:**

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

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.

#### **F. Hermanus Ronde**

**Requesting upper-division business credit for the following course from Seton Hall University.**

##### **BACC 8001                      Financial Accounting Seminar**

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

#### **G. Amanda Turley**

**Requesting upper-division accounting credit for the following courses from Indiana Wesleyan University:**

##### **ADM 514                      Applied Managerial Accounting**

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.

##### **ACC 549                      Financial Statement Preparation and Analysis**

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

#### **V. University Curriculum Review**

##### **A. Miami Dade College**

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

<b>ACG 3103</b>	<b>Intermediate Accounting I</b>
<b>ACG 3113</b>	<b>Intermediate Accounting 2</b>
<b>ACG 3343</b>	<b>Cost Accounting and Controls</b>
<b>ACG 4632</b>	<b>Auditing &amp; Assurance Services</b>
<b>TAX 4001</b>	<b>Federal Income Tax I</b>
<b>TAX 4011</b>	<b>Federal Income Tax 2</b>

Motion was made by Dr. McGill and seconded by Dr. Trompeter to approved upper-division accounting credit for ACG 3103, Intermediate Accounting I on the condition the school provide a revised syllabus listing Principles of Financial Accounting as a prerequisite for the course. Upon vote the motion passed unanimously.

Motion was made by Dr. McGill and seconded by Dr. Mastracchio to approved upper-division accounting credit for ACG 3113, Intermediate Accounting 2. Upon vote the motion passed unanimously.

Motion was made by Dr. McGill and seconded by Dr. Mastracchio to approve upper-division accounting credit for ACG 3343, Cost Accounting and Controls, TAX 4001, Federal Income Tax I and TAX 4011, Federal Income Tax 2. Upon vote the motion passed unanimously.

Motion was made by Dr. McGill and seconded by Dr. Mastracchio to approve upper-division accounting credit for ACG 4632, Auditing & Assurance Services on the condition the school submit a revised course syllabus showing the prerequisites of ACG 3103, Intermediate Accounting I, ACG 3113, Intermediate Accounting 2 and ACG 3343, Cost Accounting and Controls as prerequisites for the course. Upon vote the motion passed unanimously.

Dr. Platau left the meeting after the Miami Dade College review at 10:50 a.m. There was still a quorum present to continue the meeting.

## **B. University of West Florida**

**Requesting review of TAX 4001, Tax Accounting, TAX 5105/4012, Corporate Income Tax and TAX 4316/5317, Income Taxation of Partnerships and S. Corporations to see if they duplicate any of the following courses from other schools:**

<b>TAX 4001</b>	<b>Taxation of Business Entities &amp; Transactions (University of Central Florida)</b>
<b>TAX 4022</b>	<b>Individual Federal Income Tax (UCF)</b>
<b>TAX 4011(5015)</b>	<b>Federal Tax Accounting II (Florida State University)</b>
<b>TAX 4001</b>	<b>Individual Tax (FSU)</b>
<b>TAX 4011</b>	<b>Federal Tax II (Florida Atlantic University)</b>
<b>TAX 4001</b>	<b>Federal Taxation I (FAU)</b>
<b>AC 404</b>	<b>Taxation of Business Entities (Pensacola Christian College)</b>
<b>TAX 5015</b>	<b>Federal Taxation of Business Entities (University of South Florida)</b>
<b>TAX 4001</b>	<b>Concepts of Federal Income Tax (USF)</b>

The Committee determined this is not the type of request they can review.

## **V. Administrative Matters**

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

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

Mr. Scarborough shared with the Committee that we try to maintain lists of the courses that indicate whether or not a course is acceptable. He informed them that FICPA is pushing us to

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share these lists with them because they have staff that provides counseling and guidance to exam candidates and they want to be able to have access to these resources.

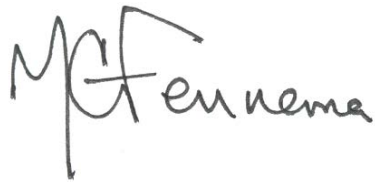
Mr. Scarborough informed the Committee that in response to this request the board's attorney has suggested that we make these lists available on our website so that everyone can have access. He informed the Committee that we are looking into this and reviewing our lists.

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

September 9, 2021, at 9:30 a.m. was later revised to September 7, 2021, at 9:30 a.m.

#### **VII. Adjourn**

The meeting was adjourned at 11:08 a.m.

A handwritten signature in black ink, appearing to read "M.G. Fennema". The signature is written in a cursive, flowing style with a large initial "M" and "F".

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Dr. M.G. Fennema, Chair