

Melanie S. Griffin, Secretary

Ron DeSantis, Governor

DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
FLORIDA BOARD OF ACCOUNTANCY
EDUCATIONAL ADVISORY COMMITTEE
TELEPHONE CONFERENCE CALL

November 29, 2022

Minutes

I. Call to order

The meeting was called to order at 10:02 a.m. by Dr. Fennema, Chair.

II. Roll Call

The roll was called by Niyati Bhatt, Regulatory Specialist II, reflecting the following:

Committee Members Present:

Dr. Martin 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
Niyati Bhatt
Harini Kumar
Barbara Whitney

Others Present:

Rachelle Munson, Senior Assistant Attorney General and Board Counsel
Tyler Jordan Levy – Applicant
Ming Kit Lo - Applicant
Lennan St. Juste - Applicant
Wenjia Zhang – Applicant
Oriel Israel Borochoy – Applicant
Rachel Deaton Heath – Applicant

III. Ratify Minutes from August 8, 2022 meeting

Motion was made by Dr. McGill and seconded by Dr. Trompeter to approve the minutes from the August 8, 2022 meeting. Upon vote motion passed unanimously.

IV. Individual Course Review

A. Brown, Kaitlin Anne

Ms. Brown is requesting three (3) semester hours of upper-division accounting credit for MAC 700 Introduction to Financial Accounting and 1.5 semester hours of upper-division accounting credit for MAC 701 Intro to Managerial Accounting from the University of North Carolina.

Motion was made by Mr. Platau and seconded by Dr. Trompeter to deny three (3) semester hours of upper-division accounting credits for the MAC 700 Introduction to Financial Accounting and 1.5 semester hours of upper-division accounting credits for MAC 701 Intro to Managerial Accounting. Upon vote the motion passed unanimously.

B. Levy, Tyler Jordan

Mr. Levy is requesting three (3) semester hours of upper-division accounting credits for the following courses from Rutgers – The State University of New Jersey:

22:010:577 – Accounting for Managers

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

22:010:627 - Info Risk Management

Motion was made by Dr. McGill 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.

C. Lo, Ming Kit

Mr. Lo is requesting three (3) semester hours of upper-division accounting credit for BUS 511 – Accounting from Management Decisions from New Paltz State University of New York. He has already been given credit for BUS 373 Cost Accounting from New Paltz State University of New York.

Motion was made by Dr. Trompeter and seconded by Mr. Kridel to deny three (3) semester hours of upper-division accounting credit for BUS 511 – Accounting for Management Decisions because it duplicates BUS 373 – Cost Accounting. Upon vote the motion passed unanimously.

D. St. Juste, Lennan

Mr. St. Juste is requesting three (3) semester hours of upper-division accounting credit for ACT 480: Capstone: Practical Application of Accounting from Colorado State University Global.

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

E. Strathmann, Sara Nicole

Ms. Strathmann is requesting one (1) semester hour of upper-division accounting credit for each of the following courses from the University of South Carolina:

SCHC 390 – Senior Thesis 1

SCHC 499 – Senior Thesis 2

Motion was made by Dr. Trompeter and seconded by Dr. McGill to approve a total of one (1) semester hours of upper-division accounting credit for the courses listed above. Upon vote the motion passed unanimously.

F. Wenjia Zhang

Ms. Zhang is requesting three (3) semester hours of graduate business credits for the following courses from the Bentley University:

GR 521 – Managerial Statistics

GR 522 – Economic Environment of the Firm

GR 525 – Fin Statement Analysis for Dec

LA 701 – Business Law

Motion was made by Mr. Platau and seconded by Dr. McGill to deny three (3) semester hours of graduate business credits for each of the courses listed above. Upon vote the motion passed unanimously.

Ms. Zhang is requesting three (3) semester hours of upper-division accounting or graduate accounting credits for the following courses from the Bentley University:

AC 611 – Financial Accounting Problems

AC 612 – Financial Accounting Problems II

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

AC 730 – Business Processes and Systems Assessment

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

Ms. Zhang is requesting three (3) semester hours of graduate accounting credits for the following courses from the Bentley University:

AC 621 – Cost Accounting

AC 741 – Financial Statement Auditing

Motion was made by Mr. Platau and seconded by Dr. McGill to deny three (3) semester hours of graduate accounting credits for the courses listed above. Upon vote the motion passed unanimously.

AC 744 – Internal Auditing

AC 793 – Professional Accounting Research and Policy

Motion was made by Mr. Platau and seconded by Dr. McGill to approve three (3) semester hours of graduate accounting credits for the courses listed above. –. Upon vote the motion passed unanimously.

Ms. Zhang is requesting three (3) semester hours of graduate tax credits for the following course from Bentley University:

AC 750 – Federal Income Taxation

Motion was made by Dr. McGill and seconded by Mr. Platau to deny three (3) semester hours of graduate tax credits for course listed above. Upon vote the motion passed unanimously.

ADDITIONS

A. Borochoy, Oriel Israel

Mr. Borochoy is requesting three (3) semester hours of Business Law credit for BLAW 1800 Business as a Human Enterprise from Yeshiva University.

Motion was made by Dr. McGill and seconded by Mr. Kridel to deny three (3) semester hours of business law credit for the course listed above. Upon vote the motion passed unanimously.

B. Heath, Rachel Deaton

Ms. Heath is requesting three (3) semester hours of upper-division accounting credit for ACCT 3210 – W01, Computer Applications in Accounting from Austin Peay State University.

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

V. Administrative Matters

- A. Please review the letter from Capella University and determine if their Flex Path option meets the requirements as set forth in Section 473.306 F.S and Rule 61H1-27.002, F.A.C.

The Committee agreed that Capella University's Flex Path option does not fit within the confinements of the Florida Board of Accountancy laws and rules.

- B. Campus Visits via Board Meetings.

Mr. Platau explained how some state boards have regular Board of Accountancy meetings on college campuses to engage students and let them see what the Board does. He indicated the Board wanted to take the temperature of the accounting educators on the Committee to see if they thought it would be worth the time and effort to hold board meetings on a rotating basis at different college campuses.

The committee members agreed that very few students or faculty would show up for the meetings and expressed that it would not be worth the time and effort.

- C. Mr. Platau informed the Committee that the Board is going to talk more about the apprenticeship program that was recently approved in New Jersey and whether Florida should do more than accept internship credit and possibly coordinate with colleges to grant apprenticeship credit like what is has been proposed in the New Jersey test model. He asked if any committee member would be interested in serving on a task force regarding this subject.

There was some discussion among the Committee about the apprenticeship program. Dr. Fennema agreed to serve on the task force.

Mr. Platau also informed the Committee that Denise Dickins has asked whether or not we as an organization would be interested in exploring the issue of granting authorship credits for continuing education credit. Mr. Platau asked if anyone would be interested in serving on a task force regarding this subject. Dr. McGill agreed to serve on the task force.

- D. Laws and Rules (informational)

- E. Executive Director/Licensing Supervisor comments

VI. February 14, 2023 @ 2:00 p.m.

VII. Adjourn

The meeting was adjourned at 11:20 a.m.

McFennema