Melanie s. Griffin, Secretary   **Ron DeSantis,** Governor

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

May 17, 2022

Minutes

I. Call to order

The meeting was called to order at 3:32 p.m. by Dr. Fennema, Chair.

II. Roll Call

The roll was called by Karan Lee, Management Review Specialist, reflecting the following:

Committee Members Present:

Dr. Martin Fennema – Chair
Mr. Michael Kridel
Dr. Gary McGill
Dr. Richard Morton
Mr. Steven Platau
Dr. Gregory Trompeter

Committee Member Absent:

Dr. Nicholas Mastracchio

Staff Members Present:

Roger Scarborough, Director
Karan Lee
Niyati Bhatt
Collin Fuerst

Others Present:

Rachelle Munson, Assistant Attorney General and Board Counsel
Jose Daniel Blanco – Applicant
Carol Osmond Ingles- Applicant
Wilson Isaa Pena-Applicant
Jeanne Bedell – Keiser University
Elio Alfonso, Dr. Lisa Bostick, Jacob Christian Plesner Rossing – University of Tampa

III. Ratify Minutes from February 8, 2022 meeting

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

IV. Individual Course Review

A. Michael R. Cadenhead

Mr. Cadenhead is requesting three (3) semester hours of upper-division accounting credit for ACC 400 Accounting for Decision Making from the University of Phoenix. He has already received credit for BUS-A 325 Cost Accounting from Indiana University.

Motion was made by Mr. Platau and seconded by Dr. Morton to deny three (3) semester hours of upper-division accounting credit for ACC 400 Accounting for Decision Making because it duplicates BUS-A 325 Cost Accounting. Upon vote the motion passed unanimously.

B. Alexander Antonio Cardoso

Mr. Cardoso is requesting three (3) semester hours of upper-division accounting credit for ACC 387 The Strategic CFO from The University of Texas.

Motion was made by Mr. Kridel and seconded by Dr. Trompeter to deny three (3) semester hours of upper-division accounting credit for ACC 387 The Strategic CFO. Upon vote the motion passed unanimously.

C. Sisi Yutzel Chen

Ms. Chen is requesting three (3) semester hours of upper-division accounting credit for TAX 4316 and 5317 Income Taxation of Partnerships and S Corporations from the University of West Florida. She has already received credit for ACC 683 Taxation from the University of Miami.

Motion was made by Dr. McGill and seconded by Dr. Trompeter to approve upper-division tax credit for the course listed above. The Committee ruled that TAX 4316 and 5317 Income Taxation of Partnerships and S Corporations from the University of West Florida does not duplicate ACC 683 Taxation from the University of Miami. Upon vote the motion passed unanimously.

D. Jose Daniel Blanco

Mr. Daniel Blanco is requesting three (3) semester hours of upper-division accounting credit for ACC 757 Federal Taxation and Business Strategy from Syracuse University. He has already received credit for TAX 4011 Federal Income Tax II from Miami Dade College.

Motion was made by Dr. McGill and seconded by Mr. Kridel to deny three (3) semester hours of upper-division accounting credit for ACC 757 Federal Taxation and Business Strategy from Syracuse because it duplicates TAX 4011 Federal Income Tax II from Miami Dade College. Upon vote the motion passed unanimously.

E. Carol Osmond Ingles

Ms. Ingles is requesting three (3) semester hours of upper-division accounting credit for ACCT 611 Management Accounting from the University of Maryland.

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. Mr. Platau was recused.

F. Brently Leitzell

Mr. Leitzell is requesting three (3) semester hours of upper-division accounting credit for ACC 610 Accounting and Value Creation from the University of Tampa:

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.

G. Randy B. Mompremier

Mr. Mompremier is requesting three (3) semester hours of upper-division accounting credit for ACCT 480 Legal Aspects of Accounting, Auditing and Finance from The Catholic University of America:

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

H. Michael Patrick Orfini

Mr. Orfini is requesting upper-division accounting credits for the following courses from the Naval Postgraduate School:

GB 3050   Financial Reporting and Analysis (4 credit hours)

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

GB 3051   Cost Management

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

GB 3510   Defense Financial Management Practice

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

GB 4052   Managerial Finance (3 credit hours)

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.

GB 4053   Defense Budget Policy and Financial Management Systems (4 credit hours)

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

MN 4157   Seminar in Management Accounting (3 credit hours)

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.

I. Wilson Isaa Pena

Mr. Pena is requesting three (3) semester hours of upper-division accounting credit for TAX 5005 Taxation I from Florida Gulf Coast University. He has already received credit for TAX 4001 Income Tax Accounting from Florida International University.

Motion was made by Dr. McGill and seconded by Dr. Morton to deny three (3) semester hours of upper-division accounting credit for Tax 5005 Taxation I from Florida Gulf Coast University because it duplicates TAX 4001 Income Tax Accounting from Florida International University . Upon vote the motion passed unanimously.

V. University Course Review

A. Keiser University

Keiser University is requesting three (3) semester hours of upper-division accounting credit for the following courses:

ACG 4260 International Financial Reporting Standards I (IFRS)

ACG 4261 International Financial Reporting Standards II (IFRS)

ACG 4262 International Financial Reporting Standards (IFRS) for Small Medium Enterprises (SEMs)

The courses listed above were deferred. The Committee requested that the applicant include more detailed information in the course syllabi.

ACG 4401 Accounting Information Systems, Security, and Technology

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. Mr. Kridel was recused.

ACG 4660 International Auditing

The course listed above was deferred. The Committee requested that the applicant include more detailed information in the course syllabus.

ACG 4661 International Money Laundering Prevention

The course listed above was deferred. The Committee requested that the applicant include more detailed information in the course syllabus.

ACG 4684 Fraud Examination Concepts

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. Mr. Kridel was recused.

ACG 4690 Fraud Detection in Financial Statements

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

ACG 4701 Fraud Examination Conduct and Procedures

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

ACG 4702 Fraud Examination and the Legal Environment

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

ACG 4839 Auditing for Fraud

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

ACG 4840 Data Analytics for Auditing

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

ACG 4843 Data Mining for Accounting

The course listed above was deferred. The Committee requested that the applicant includes more detailed information in the course syllabus.

ACG 4844 Data Visualization for Accountants

The course listed above was deferred. The Committee requested that the applicant includes more detailed information course syllabus.

Keiser University is requesting six (6) semester hours of graduate accounting credit for the following courses:

ACCT 5000 Fundamental Principles of Accounting

Motion was made by Mr. Platau and seconded by Dr. Trompeter to deny graduate accounting credit for the course listed above. Upon vote the motion passed unanimously. Mr. Kridel was recused.

ACCT 5001 Fundamentals of Intermediate Financial Accounting

Motion was made by Mr. Platau and seconded by Dr. Trompeter to deny graduate accounting

credit for the course listed above. The course was granted upper-division credits. Upon vote the motion passed unanimously. Mr. Kridel was recused.

ACCT 5002 Fundamentals of Auditing

The course listed above was deferred. The Committee requested that the applicant submit more information.

ACCT 5003 Fundamentals of Tax

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

ACCT 5004 Fundamentals of Cost & Governmental Accounting

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

B. University of Tampa

University of Tampa has re-designed and re-numbered the following courses and is requesting four (4) semester hours of upper-division accounting credit:

ACC 352 Federal Tax Accounting I (New name- Taxation I)

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

ACC 553 Federal Tax Accounting II (New name -Taxation II)

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

University of Tampa is requesting four (4) semester hours of graduate accounting credit for following new course:

ACC 654 Taxation III

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

VI. Administrative Matters

A. Laws and Rules (informational)

B Executive Director/Licensing Supervisor Comments

Mr. Scarborough reminded the Committee that at our last meeting they talked about the International Qualifications Appraisal Board (IQAB) candidates and whether to hold them

to the five year work experience requirement. He shared that he took the issue to the Rules Committee and they briefly discussed it. He shared that the Rules Committee deferred the issue to the Board planning session in July.

Mr. Scarborough shared with the Committee that we keep a course guide which is a list of courses that have gone before the Committee for review and they have ruled whether or not the courses are acceptable to meet Florida's educational requirements. Sometimes the issue is whether the course is considered a duplicate of another course. He explained that the FICPA has requested that the Board share these lists with them because they would like to be able to assist students. Mr. Scarborough explained that our lists are not consistent and that information in them is not always dated.
He went on to share that Deputy Secretary is encouraging him to clean up the lists with the goal to make the lists public.   He is encouraging us to get the course catalogs from the various universities in the state and use that as a foundation to then update our information and keep it updated. Our goal is to post this information on our website and share it with the FICPA.

Mr. Scarborough explained that we selected ten Florida universities or community colleges, a mix of public and private, from which we receive a lot of student applications. We are going to use this group as a test case to determine whether we can obtain course catalogues and then combine that information with the lists we have and create something useful. Mr. Scarborough informed the Committee that he may be reaching out to them to get their input on how to accomplish this project.

VII. Set Future Meeting Date

August 8, 2022 @ 10:00 a.m.

VIII. Adjourn

The meeting was adjourned at 5:56 p.m.

Dr. M. G. Fennema, Chair