

Melanie S. Griffin, Secretary

Ron DeSantis, Governor

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

February 14, 2023

Minutes

I. Call to order

The meeting was called to order at 2:02 p.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
Mr. Steven Platau
Dr. Gregory Trompeter

Committee Member Absent:

Dr. Richard Morton

Staff Members Present:

Roger Scarborough, Director
Karan Lee
Niyati Bhatt
Trenicia Jenkins
Barbara Whitney

Others Present:

Rachelle Munson, Senior Assistant Attorney General and Board Counsel
Kyle Barrier - NASBA
Patricia Hartman - NASBA
Mauricio Gomez Chiang - Applicant
Massiel Ortega Fernandez - Applicant
Kristal Sepulveda-Diaz – Applicant

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III. Ratify Minutes from November 29, 2022 meeting

Motion was made by Dr. McGill and seconded by Dr. Trompeter to approve the minutes from the November 29, 2022 meeting. Upon vote motion passed unanimously.

IV. Individual Course Review

A. Cervantes, Faith Marie

Ms. Cervantes is requesting three (3) semester hours of upper-division accounting credit for AC 843OA Accounting Information for Management from Emporia State University. She has already been given credit for ACT 3333 Cost Accounting from St. Edward's University.

Motion was made by Dr. Trompeter and seconded by Dr. McGill to deny three (3) semester hours of upper-division accounting credits for AC 843OA Accounting Information for Management from Emporia State University as it duplicates ACT 3333 Cost Accounting from St. Edward's University. Upon vote the motion passed unanimously.

B. Gomez Chiang, Mauricio

Mr. Gomez Chiang is requesting three (3) semester hours of upper-division financial accounting credit for ACC 4501 Government and Institutional Accounting from the St. Thomas University.

Motion was made by Mr. Kridel and seconded by Dr. Mastracchio to approve three (3) semester hours of upper-division financial accounting credit for ACC 4501 Governmental and Institutional Accounting. Upon vote the motion passed unanimously.

C. Ortega Fernandez, Massiel

Ms. Massiel is requesting three (3) semester hours of upper-division financial accounting credit for ACC 508 International Accounting from the St. Thomas University.

Motion was made by Dr. McGill and seconded by Dr. Mastracchio to approve three (3) semester hours of upper-division financial accounting credit for ACC 508 International Accounting from the St. Thomas University. Upon vote the motion passed unanimously.

D. Persaud, Shane

Mr. Persaud is requesting credit for courses completed through the Association of Chartered Certified Accountants (ACCA).

There was some discussion about ACCA and representatives from NASBA shared with the Committee their view of ACCA based on their review of ACCA course material.

Motion was made by Dr. McGill and seconded by Dr. Mastracchio to deny credit for courses completed through the Association of Chartered Certified Accountants (ACCA) based on there not being any information available for them to review. Upon vote the motion passed unanimously.

E. Sepulveda-Diaz, Kristal

Ms. Sepulveda-Diaz is requesting three (3) semester hours of upper-division accounting credit for ACC 400 Accounting for Decision Making from the University of Phoenix. She has already been given credit for ACC 349 Cost Accounting from the University of Phoenix:

Motion was made by Dr. Trompeter and seconded by Mr. Kridel to approve three (3) semester hours of upper-division accounting credit for the course ACC 400 Accounting for Decision Making from the University of Phoenix because it does not duplicate ACC 349 Cost Accounting from the University of Phoenix. Upon vote the motion passed unanimously.

F. Valdes, Claudia

Ms. Valdes is requesting three (3) semester hours of upper-division accounting credit for ACCT 553 Federal Taxes and Management Decisions from DeVry/Keller University. She has already been given credit for TAX 4001 Income Tax Accounting from Florida International University.

Motion was made by Dr. McGill and seconded by Dr. Trompeter to approve three (3) semester hours upper-division accounting credit for ACCT 553 Federal Taxes and Management Decisions from DeVry/Keller University because it does not duplicate TAX 4001 Income Tax Accounting from Florida International University. Upon vote the motion passed unanimously.

V. Administrative Matters

- A. Laws and Rules (informational)
- B. Executive Director/Licensing Supervisor comments

None

VI. Set Future Meeting Date

May 16, 2023 @ 2:00 p.m.

VII. Adjourn

The meeting was adjourned at 2:43 p.m.

