

DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION  
FLORIDA BOARD OF ACCOUNTANCY  
COMMITTEE ON ACCOUNTING EDUCATION  
TELEPHONE CONFERENCE CALL  
APRIL 13, 2016  
MINUTES

**I. Call to order**

The meeting was called to order at 9:05 a.m.

**II. Roll Call**

The roll was called by Ms. Whitney, Regulatory Specialist II, and reflected the following persons in attendance:

COMMITTEE MEMBERS

Dr. M.G. Fennema, Chairman  
Mr. Michael Kridel  
Ms. Betty Adams  
Dr. Nicholas Mastracchio  
Dr. Gregory Trompeter

STAFF

Veloria Kelly, Director  
Richard Evans  
Trencia Jenkins  
Karan Lee  
Barbara Whitney

OTHERS IN ATTENDANCE

Mary Ellen Clark, Senior Assistant Attorney General and Board Counsel  
David Dennis, Chairman, Board of Accountancy  
Sophia West, applicant  
Cedrick West, applicant  
Daniel Collins, applicant  
Warren Curtis, applicant  
Angel Oterro, Florida Institute of Technology  
Lauren Beam, Florida Institute of Technology

**III. Welcome New Members**

Director Kelly welcomed Dr. Nicholas Mastracchio and Dr. Gregory Trompeter as new members of the Education Committee.

Board Chairman David Dennis discussed the Supreme Court ruling on the North Carolina Dentistry Board anti-trust case. Sr. Assistant Attorney General Mary Ellen Clark informed that there would be an anti-trust training for all Board and Committee members.

#### IV. Approve minutes from January 20, 2016 meeting

Motion was made by Mr. Kridel, seconded by Ms. Adams, to approve the January 20, 2016, minutes. Upon vote, the motion passed unanimously.

#### V. Individual Curriculum Review

##### A. APPLICANT: Karine Zeitoune – Western Governors University Examination Applicant #297467

Motion was made by Ms. Adams, and seconded by Mr. Kridel, to recommend the Board approve three (3) semester hours of upper-division business credit for **QAT1 Quantitative Analysis for Business** for this applicant only. Upon vote, the motion passed unanimously.

Motion was made by Ms. Adams, and seconded by Mr. Kridel, to recommend the Board approve three (3) semester hours of upper-division business law credit for **LWC1 Fundamentals of Business Law and Ethics** for this applicant only. Upon vote, the motion passed unanimously.

##### B. APPLICANT: Sophia West – Western Governors University Licensure applicant # 294339

Motion was made by Mr. Kridel, and seconded by Ms. Adams, to recommend the Board deny three (3) semester hours of upper-division accounting credit for **C239 Advanced Tax Concepts** for this applicant only due to the course being duplicative of the tax I class already taken by this applicant. Upon vote, the motion passed unanimously.

Motion was made by Ms. Adams, and seconded by Dr. Trompeter, to recommend the Board deny three (3) semester hours of upper-division accounting credit for **C244 Advanced Auditing** for this applicant only due to the course being duplicative of the auditing I course already taken by this applicant. Upon vote, the motion passed unanimously.

Motion was made by Dr. Trompeter, and seconded by Mr. Kridel, to recommend the Board approve three (3) semester hours of upper-division accounting credit for **C245 Accounting Research** for this applicant only. Upon vote, the motion passed unanimously.

Motion was made by Ms. Adams, and seconded by Dr. Mastracchio, to recommend the Board approve three (3) semester hours of upper-division accounting credit for **C254 Fraud and Forensic Accounting** for this applicant only. Upon vote, the motion passed unanimously.

**C. APPLICANT: Cedrick West – Western Governors University**  
**Licensure applicant #321079**

Motion was made by Ms. Adams, and seconded by Mr. Kridel, to recommend the Board deny three (3) semester hours upper-division accounting credit for **C239 Advanced Tax Concepts** for this applicant only due to the course being duplicative of the tax I class already taken by this applicant. Upon vote, the motion passed unanimously.

Motion was made by Dr. Trompeter and seconded by Mr. Kridel to recommend the Board deny three (3) semester hours of upper-division accounting credit for **C243 Advanced Financial Accounting** for this applicant only due to the course being duplicative of another class already taken by this applicant. Upon vote, the motion passed unanimously.

Motion was made by Ms. Adams and seconded by Dr. Trompeter to recommend the Board approve three (3) semester hours of upper-division accounting for **C245 Accounting Research** for this applicant only. Upon vote, the motion passed unanimously.

Motion was made by Ms. Adams and seconded by Dr. Trompeter to recommend the Board deny three (3) semester hours of upper-division accounting credit for **C253 Advanced Managerial Accounting** for this applicant only due to the course being duplicative of the cost class already taken by this applicant. Upon vote, the motion passed unanimously.

Motion was made by Dr. Trompeter and seconded by Ms. Adams to recommend the Board approve three (3) semester hours of upper-division accounting credit for **C254 Fraud and Forensic Accounting** for this applicant only. Upon vote, the motion passed unanimously.

**D. APPLICANT: Daniel Collins – Florida State University**  
**Examination applicant #297858**

The committee members discussed the course material provided by the applicant and noted that there were no accounting information systems topics covered in any of these courses. Motion was made by Dr. Mastracchio, and seconded by Dr. Trompeter, to recommend the Board deny upper-division accounting information systems credit for **ISM 4030 Management Information Systems Analysis/Design** for this candidate only. An amended motion was made by Dr. Mastracchio, and seconded by Dr. Trompeter, to recommend the Board deny upper-division accounting information systems credit for: **ISM 4030 Management Information Systems Analysis/Design, ISM 4113 Information and Communications Systems Management, ISM 4212 Information for Operating Control and Data Management, ISM 4117 Decision Support & Expert Systems** for this candidate only. Upon vote, the motion passed unanimously.

**E. APPLICANT: Warren Curtis – Houston Community College  
Examination applicant #319712**

Motion was made by Mr. Kridel and seconded by Ms. Adams to recommend the Board approve three (3) semester hours of upper-division accounting credit for **ACNT 2332 Accounting Information Systems** for this applicant only. Upon vote, the motion passed unanimously.

Motion was made by Ms. Adams and seconded by Mr. Kridel to recommend the Board approve three (3) semester hours of upper-division accounting credit for **ACNT 1305 Forensic Accounting** for this candidate only. Upon vote, the motion passed unanimously.

Motion was made by Ms. Adams and seconded by Dr. Trompeter to recommend the Board deny upper-division accounting credit for **ACNT 2331 Internal Control and Auditing** for this candidate only due to the course being duplicative of an auditing course already taken by the applicant. Upon vote, the motion passed unanimously.

**VI. College/University Curriculum Review**

**A. Florida Institute of Technology**

There was discussion regarding whether this course was open to students who had taken BUS 5644 International Accounting & Reporting, which is offered on campus at FIT and would be duplicative of BUS 5313 which is an on-line only graduate course. FIT personnel at the meeting confirmed that this course would only be open to graduate students in the on-line program who had not taken BUS 5644.

Motion was made by Ms. Adams, and seconded by Mr. Kridel, to recommend the Board approve three (3) semester hours of graduate accounting credit for **BUS 5613 Global Accounting and Financial Analysis**. Upon vote, the motion passed unanimously.

**VII. Other Business**

**A. Discuss business law requirement, fifteen hour graduate requirement and accreditation rules. Education Rules – 61H1-27.001(5)(a) and 61H1-27.002, F.A.C.**

Dr. Fennema asked the Committee members to provide their views on the business law requirements and stated that the Board had recommended changing the requirement to three (3) upper-division semester hours. There was discussion on whether the content requirement of contracts, torts and the uniform commercial code should remain and whether or not the upper-division requirement should be removed.

**VIII. Set Future Date**

The next Accounting Education Committee meeting was scheduled for June 29, 2016, at 9:00 am.

The meeting was adjourned at 11:15 a.m.

A handwritten signature in black ink, reading "M.G. Fennema". The signature is written in a cursive style with a large, stylized "M" and "F".

---

Dr. M.G. Fennema, Chair