

DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION  
FLORIDA BOARD OF ACCOUNTANCY  
COMMITTEE ON ACCOUNTING EDUCATION  
TELEPHONE CONFERENCE CALL  
SEPTEMBER 6, 2016  
MINUTES

**I. Call to order**

The meeting was called to order at 10:02 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, Chair  
Mr. Michael Kridel  
Dr. Gary McGill  
Dr. Nicholas Mastracchio  
Dr. Gregory Trompeter

STAFF

Veloria Kelly, Director  
Richard Evans  
Karan Lee  
Barbara Whitney

OTHERS IN ATTENDANCE

Mary Ellen Clark, Senior Assistant Attorney General and Board Counsel  
David Dennis – Chair, Florida Board of Accountancy  
Craig Black - Applicant  
Raul Andino – Applicant  
Dr. Mark Freedman – University of Miami  
Dr. Seth Levine – University of Miami

**III. Approve minutes from June 29, 2016, meeting**

Motion was made by Mr. Kridel, seconded by Dr. Trompeter, to approve the June 26, 2016, minutes. Upon vote, the motion passed unanimously.

**IV. Individual Curriculum Review**

**A. APPLICANT: Craig Black – Western Governors University Examination Applicant #295953**

Motion was made by Dr. Mastracchio, seconded by Dr. Trompeter, to approve three (3) semester hours of upper-division accounting credit in taxation for **AT01 Concepts in Accounting** for this applicant only. Upon vote, the motion passed unanimously.

Motion was made by Dr. Mastracchio, seconded by Dr. Trompeter, to approve three (3) semester hours of upper-division accounting credit for **ACA1 Problems in Accounting** for this applicant only. Upon vote, the motion passed unanimously.

Motion was made by Dr. McGill, seconded by Mr. Kridel, to approve three (3) semester hours of upper-division business credit for **FNC1/FNT1 Fundamentals of Financial, Accounting, & Information Technology** for this applicant only. Upon vote, the motion passed unanimously.

#### **B. APPLICANT: Raul Eduardo Andino – Pensacola Christian College Examination Applicant #322558**

Motion was made by Dr. Trompeter, seconded by Dr. Mastraccio, to deny upper-division accounting credit for **BA 654 Accounting for Decision Makers** as it duplicates the Cost Accounting course that the applicant took at Abilene Christian College. Upon vote, the motion passed unanimously.

#### **V. College/University Curriculum Review**

##### **A. Florida Southern College**

Motion was made by Dr. Mastracchio, seconded by Dr. McGill, to approve two semester hours of graduate accounting credit for **ACC 6120 Corporate Taxation, ACC 6140 Taxation of Partnerships and Estates, ACC 6620 Ethics in Accounting, ACC 6640 Fraud Examination, ACC 6960 Accounting Internship, and ACC 6989 Accounting Research**. Upon vote, the motion passed unanimously. The committee requested additional course materials for ACC 6420 (BUS 6420) Accounting Data Analytics.

Motion was made by Dr. Trompeter, seconded by Mr. Kridel, to approve two (2) semester hours of graduate business credit for **ACC 6999 Accounting Capstone Project**. Upon vote, the motion passed unanimously.

##### **B. Florida State University**

Motion was made by Dr. McGill, seconded by Dr. Mastracchio, to approve upper-division accounting credit for **ACG 4671 Internal Auditing**. Upon vote, the motion passed unanimously.

##### **C. University of South Florida**

Motion was made by Dr. Mastracchio, seconded by Dr. Trompeter, to approve graduate accounting credit for **FIN 6465 Financial Statement Analysis**. Upon vote, the motion passed unanimously.

#### **D. University of Miami**

The committee requested additional course materials for ACC 685 Financial Statement Analysis and Valuation, ACC 686 Financial Statement Audits, ACC 687 Advanced Cost Accounting, and ACC 688 Advanced Accounting and Reporting.

#### **VI. Other Business**

The committee opened a discussion on allowing applicants to use lower-division accounting courses and graduate MBA fundamental accounting courses toward their general business requirements. The committee requested that staff put together a list of jurisdictions that allow lower-division accounting courses to be used toward the education requirements of the applicant.

#### **VII. Administrative Matters**

##### **A. Set future meeting date**

November 8, 2016 at 10:30 a.m. was set for the next Accounting Education Committee Meeting.

##### **B. Adjourn**

The meeting was adjourned at 10:57 a.m.



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Dr. M.G. Fennema, Chair