

Jonathan Zachem, Secretary

Rick Scott, Governor

DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION  
FLORIDA BOARD OF ACCOUNTANCY  
COMMITTEE ON ACCOUNTING EDUCATION  
TELEPHONE CONFERENCE CALL  
July 25, 2018  
MINUTES

**I. Call to order**

The meeting was called to order at 9:03 a.m. by Dr. Fennema.

**II. Roll Call**

The roll was called by Barbara Whitney, Regulatory Specialist II, and reflected the following:

**Committee Members Present:**

Dr. M.G. Fennema, Chair  
Mr. Gary Kridel  
Dr. Nicholas Mastracchio  
Dr. Richard Morton

**Committee Members Absent:**

Dr. Gregory Trompeter – excused  
Dr. Gary McGill

**Staff Members Present:**

Veloria Kelly, Director  
Karan Lee  
Trecia Jenkins  
Azya Munroe  
Avon Witherspoon  
Barbara Whitney

**Others Present:**

Clark Jennings, Senior Assistant Attorney General and Board Counsel  
Justin Thames, Florida Institute of Certified Public Accountants  
David Kushner, Applicant

Dr. Andrew Felo, Nova Southeastern University  
Aimee Fernandez, Nova Southeastern University

### **III. Ratify Minutes from April 18, 2018, meeting**

Motion was made by Mr. Kridel, and seconded by Dr. Morton, to approve the April 18, 2018, minutes. Upon vote, motion passed unanimously.

### **IV. Individual Curriculum Review**

#### **A. Natalie Rodriguez – Examination Applicant # 345439 - Austin Community College**

##### **ACNT 2375 - Advanced Theory and Problems in Accounting**

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

##### **ACNT 1347, Federal Income Tax for Partnerships and Corporation**

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

##### **ACNT 1370, Account Ethics**

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

##### **ACNT 1393, Special Topics in Taxation**

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

##### **ACNT 2331, Internal Control and Auditing**

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

##### **ACNT 1391, Special Topics in Accounting Fraud Examination**

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

## **B. David Kushner – Examination Applicant # 375277 - Tulane University**

### **ACCN 3010, Managerial Accounting**

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

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

### **A. Nova Southeastern University**

The Committee tabled the request and asked that Nova Southeastern University provide a more detailed course syllabus for the courses listed below.

ACT 5730    Accounting Analytics

TXX 5760    Survey of Taxation

ACT 5783    Modern Business law for Accountants

## **VI. Administrative Matters**

Consider making a recommendation to the Board to update Rule 61H1-27.001(1), F.A.C. to include Mid-Atlantic Region Commission on Higher Education, doing business as the Middle State Commission on Higher Education (MSCHE).

The Committee requested that board staff provide additional information on the Middle States Commission on Higher Education to include a list of the schools accredited by MSCHE. The Committee requested that board staff contact MSCHE to see if someone could attend the next meeting.

Veloria Kelly, Director informed the Committee that she would contact NASBA to see what information they have on MSCHE.

## **VII. Set future meeting date**

Tuesday, October 16, 2018, at 1:30 p.m.

## **VIII. Adjourn**

The meeting was adjourned at 10:06 a.m.

M.G. Fennema

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Dr. M.G. Fennema, Chair