

Halsey Beshears, Secretary

Ron DeSantis, Governor

DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
FLORIDA BOARD OF ACCOUNTANCY
EDUCATIONAL ADVISORY COMMITTEE MEETING
TELEPHONE CONFERENCE CALL
September 22, 2020

MINUTES

I. Call to order

The meeting was called to order at 10:32 a.m. by Dr. Fennema, Chairman.

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. Michael Kridel
Dr. Nicholas Mastracchio
Dr. Gary McGill
Dr. Richard Morton
Mr. Steve Platau
Dr. Gregory Trompeter

Staff Members Present:

Karan Lee
Aerin Davison
Avon Witherspoon
Barbara Whitney

Others Present:

Rachelle Munson, Assistant Attorney General and Board Counsel
Amanda Ban
Katarzyna Cutrera
Jenna Filippelli
Ryan Lombard
Jared Miller
Alexis Onsager
Carolina Perez
Donavon Thibodeaux
Phillip Tilly
Kimberly Titus
Christopher Zalik
Paul Franklin, Purdue Global University
C'Lamt Ho, Saint Leo University

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

F. Jenna Filippelli

Requesting upper-division accounting credit for the following courses from the University of California:

Management 122 Managerial Accounting (may duplicate ACFI 430, Cost Accounting, from Bridgewater State University)

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.

Management 142A Information Technology and Accounting

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

G. George Johnson

Requesting upper-division accounting credit for the following courses from the University of Rhode Island:

MBA 504 Financial Management

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.

MBA 510 Managerial Accounting

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

MBA 570 Hedge Fund Management & Investment Banking

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.

H. Ryan Lombard

Requesting upper-division accounting credit for the following course from Champlain College:

ACCT 470 Accounting Capstone

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.

I. Jared Miller

Requesting upper-division accounting credit for the following courses from University of N. Alabama, Louisiana State University, the University of South Florida and Tel Aviv University which may be duplicative:

**AC 361
ACCT 3001
1238.2321.01**

**Financial Reporting I (Unv. N. Alabama)
Intermediate Accounting I (LSU)
Financial Accounting (Tel Aviv Univ.)**

Motion was made by Dr. McGill and seconded by Dr. Trompeter to approve only one of the courses listed above for upper-division accounting credit as all three courses are duplicative. Upon vote the motion passed unanimously.

**FIN 4461
No course number**

**Financial Statement Analysis (USF)
Financial Statement Analysis (Tel Aviv Univ.)**

Motion was made by Dr. Morton and seconded by Dr. McGill to approve upper-division accounting credit for FIN 4461, Financial Statement Analysis from the University of South Florida and deny upper-division accounting credit for Financial Statement Analysis from Tel Aviv University. Upon vote the motion passed unanimously.

J. Alexis Onsager

Requesting upper-division credit for the following course from the University of California at Berkley which may duplicate TAX 4001, Taxation of Business Entities, from the University of Central Florida:

BUS ADM X419.5 Taxation for Corporations and Other Flow Through Entities

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

K. Carolina Perez

Requesting upper-division accounting credit for the following course from the University of Phoenix which may duplicate TAX 5025, Federal Income Tax and TAX 5027, Federal Income Tax, from the University of Florida:

ACC 455 Corporate Taxation

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

L. Donavon Thibodeaux

Requesting upper-division accounting credit for the following course from the University of Louisiana:

ACCT 3007 Technology for Accountants

Motion was made by Dr. Mastracchio and seconded by Dr. McGill to approve upper-division accounting credit for the course listed above. Upon vote the motion passed with Dr. Fennema and Mr. Platau opposed.

M. Phillip Tilly

Requesting upper-division accounting credit for the following course from The George Washington University which may duplicate, ACCY 3106, Financial Statement Analysis.

ACCY 6106**Financial Statement Analysis**

Motion was made by Dr. Trompeter and seconded by Dr. Mastracchio to deny upper-division accounting credit for the course listed above as it duplicates ACCY 3106, Financial Statement Analysis. Upon vote the motion passed unanimously.

N. Kimberly Titus

Requesting upper-division accounting credit for the following course from Strayer University which may duplicate ACCT 3043, Intermediate Accounting II, from Midwestern State University.

ACC 563**Advanced Accounting Theory**

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

O. Alex Wohlhueter

Requesting graduate accounting credit for the following course from Cornell University:

HA 624**Analysis and Interpretation of Financial Statements**

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

P. Christopher Zalik

Requesting upper-division accounting credit for the following course from the University of North Alabama which may duplicate TAX 4001, Taxation of Business Entities, from the University of Central Florida.

AC 465**Federal Income Taxation II**

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.

V. College/University Curriculum Review**A. Purdue Global University**

Purdue Global University bought Kaplan University. Requesting that the previously approved course list for Kaplan University be accepted as Purdue Global University's course approval list.

Motion was made by Dr. McGill and seconded by Dr. Morton to accept the previously approved course list for Kaplan University as Purdue Global University's approved course list. Upon vote the motion passed unanimously.

B. Saint Leo University

Requesting three (3) semester hours of graduate accounting credit for:

ACC 535**Forensic Accounting**

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

C. University of Florida

Requesting two (2) semester hours of graduate accounting credit for:

ACG 5647	Auditing II
ACG 6107	Accounting for Income Taxes
ACG 6175	Financial Reporting and Analysis
ACG 6385	Controllership
ACG 6685	Forensic Accounting
ACG 6691	Issues in International Auditing
ACG 6697	Information Systems Assurance
ACG 7399	Accounting Research and Analysis
ACG 7848	Data Analysis Skills
ACG 7849	Web Crawling and Textual Analysis
TAX 5025	Federal Income Tax 1
TAX 5027	Federal Income Tax 2
TAX 6115	Advanced Corporate Taxation

Motion was made by Dr. Mastracchio and seconded by Mr. Platau to approve two (2) semester hours of graduate accounting credit for the courses listed above. Upon vote the motion passed with Dr. McGill abstaining.

Requesting four (4) semester hours of upper-division business credit for:

GEB 3373	International Business
MAN 3025	Principles of Management (current course listed as MAN 3021)

Motion was made by Dr. Trompeter and seconded by Dr. Morton to approve four (4) semester hours of upper-division business credit for the courses listed above. Upon vote the motion passed with Dr. McGill abstaining.

Requesting two (2) semester hours of graduate business credit for:

GEB 6229	Professional Communication for Accountants
ISM 6128	Advanced Business Systems Design and Development I
MAN 5246	Organizational Behavior (currently listed as MAN 6156)
MAN 6724	Strategic Management

Motion was made by Dr. Morton and seconded by Dr. Trompeter to approve two (2) semester hours of graduate business credit for the courses listed above. Upon vote the motion passed with Dr. McGill abstaining.

V. Administrative Matters

A. Consider Rule Revision to Rule 61H1-27.001(j), F.A.C.

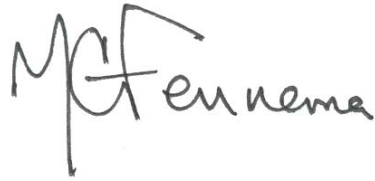
The Committee ruled to recommend the Board update Rule 61H1-27.001(j) F.A.C. to include Scotland and South Africa as countries having equivalent education accreditation bodies.

VI. Set future meeting date

December 1, 2020, at 10:30 a.m.

VII. Adjourn

The meeting was adjourned at 12:21 p.m.

A handwritten signature in black ink, consisting of the initials 'M.G.' followed by the name 'Fennema' in a cursive script.

Dr. M.G. Fennema, Chair