

Julie I. Brown, Secretary

Ron DeSantis, Governor

DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
FLORIDA BOARD OF ACCOUNTANCY
EDUCATION ADVISORY COMMITTEE MEETING
TELEPHONE CONFERENCE CALL
June 10, 2021

I. Call to order

The meeting was called to order at 9:33 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. Martin Fennema – Chair
Mr. Michael Kridel
Dr. Nicholas Mastracchio
Dr. Gary McGill
Mr. Steven Platau
Dr. Gregory Trompeter

Committee Members Absent:

Dr. Richard Morton

Staff Members Present:

Roger Scarborough, Director
Karan Lee
Aerin Davison
Trencia Jenkins
Barbara Whitney

Others Present:

Rachelle Munson, Assistant Attorney General and Board Counsel
Valerie Aviles
Sarah Dwyer
Ryan England
Adam Osiason
Hermanus Ronde
Amanda Turley
Dr. James Thomas, Miami Dade College
Dr. Cesar De Castro, Miami Dade College
Dr. Hoa Burrows, Miami Dade College
Dr. Gregory Prescott, University of West Florida

III. Ratify Minutes from March 9, 2021, meeting

Motion was made by Dr. McGill and seconded by Dr. Mastracchio to approve the March 9, 2021, minutes. Upon vote motion passed unanimously.

IV. Individual Curriculum Review

A. Valerie Aviles

Requesting upper-division accounting credit for the following course from the University of Tampa which may duplicate ACC 84 - Tax & Business Strategies from Long Island University:

ACC 352 Federal Tax Accounting I

Mr. Platau recused himself from voting on this request because he taught the University of Tampa course being reviewed. Motion was made by Dr. McGill and seconded by Dr. Trompeter to deny upper-division accounting credit for the course listed above as it duplicates ACC 84 – Tax & Business Strategies taken at Long Island University. Upon vote the motion passed unanimously.

B. Sarah Dwyer

Requesting upper-division accounting credit for the following course from Eastern Florida State College:

ACCT 346 Managerial Accounting

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.

C. Ryan England

Requesting business law credit for the following course from the University of California San Diego/Extension which may duplicate BUL 301, Legal Environment of Business from the University of Tennessee:

LAW X400 Business Law

Motion was made by Mr. Platau and seconded by Dr. Trompeter to approve 3 semester hours of Business law credit for the two courses listed above together for this applicant only. Upon vote the motion passed unanimously.

D. Julie Nascimento

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

AF 330 Law for Accountants

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.

E. Adam Osiason

Requesting upper-division accounting credit for the following course from the University of North Alabama which may duplicate MGT 6511, Advanced Financial Reporting and MGT 6411, Financial Reporting II, from Vanderbilt University:

AC 365 Financial Reporting III

Motion was made by Dr. Mastracchio and seconded by Dr. McGill to approve one (1) semester hour of upper-division accounting credit for the course listed above. Upon vote the motion passed unanimously.

Reconsider request for upper-division accounting credit for the following course from the University of North Alabama which may be duplicative of MGT 6415, Audit Institutions and Processes and MGT 6419, Advanced Audit topics, at Vanderbilt University. Applicant requests credit for one of the Vanderbilt courses and the University of Alabama course:

AC 467P Financial Statement Auditing II

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.

F. Hermanus Ronde

Requesting upper-division business credit for the following course from Seton Hall University.

BACC 8001 Financial Accounting Seminar

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

G. Amanda Turley

Requesting upper-division accounting credit for the following courses from Indiana Wesleyan University:

ADM 514 Applied 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.

ACC 549 Financial Statement Preparation and Analysis

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

V. University Curriculum Review

A. Miami Dade College

Requesting three (3) semester hours of upper-division accounting credit for the following courses:

ACG 3103	Intermediate Accounting I
ACG 3113	Intermediate Accounting 2
ACG 3343	Cost Accounting and Controls
ACG 4632	Auditing & Assurance Services
TAX 4001	Federal Income Tax I
TAX 4011	Federal Income Tax 2

Motion was made by Dr. McGill and seconded by Dr. Trompeter to approved upper-division accounting credit for ACG 3103, Intermediate Accounting I on the condition the school provide a revised syllabus listing Principles of Financial Accounting as a prerequisite for the course. Upon vote the motion passed unanimously.

Motion was made by Dr. McGill and seconded by Dr. Mastracchio to approved upper-division accounting credit for ACG 3113, Intermediate Accounting 2. Upon vote the motion passed unanimously.

Motion was made by Dr. McGill and seconded by Dr. Mastracchio to approve upper-division accounting credit for ACG 3343, Cost Accounting and Controls, TAX 4001, Federal Income Tax I and TAX 4011, Federal Income Tax 2. Upon vote the motion passed unanimously.

Motion was made by Dr. McGill and seconded by Dr. Mastracchio to approve upper-division accounting credit for ACG 4632, Auditing & Assurance Services on the condition the school submit a revised course syllabus showing the prerequisites of ACG 3103, Intermediate Accounting I, ACG 3113, Intermediate Accounting 2 and ACG 3343, Cost Accounting and Controls as prerequisites for the course. Upon vote the motion passed unanimously.

Dr. Platau left the meeting after the Miami Dade College review at 10:50 a.m. There was still a quorum present to continue the meeting.

B. University of West Florida

Requesting review of TAX 4001, Tax Accounting, TAX 5105/4012, Corporate Income Tax and TAX 4316/5317, Income Taxation of Partnerships and S. Corporations to see if they duplicate any of the following courses from other schools:

TAX 4001	Taxation of Business Entities & Transactions (University of Central Florida)
TAX 4022	Individual Federal Income Tax (UCF)
TAX 4011(5015)	Federal Tax Accounting II (Florida State University)
TAX 4001	Individual Tax (FSU)
TAX 4011	Federal Tax II (Florida Atlantic University)
TAX 4001	Federal Taxation I (FAU)
AC 404	Taxation of Business Entities (Pensacola Christian College)
TAX 5015	Federal Taxation of Business Entities (University of South Florida)
TAX 4001	Concepts of Federal Income Tax (USF)

The Committee determined this is not the type of request they can review.

V. Administrative Matters

A. Laws and Rules (informational)

B. Executive Director/Licensing Supervisor Comments

Mr. Scarborough shared with the Committee that we try to maintain lists of the courses that indicate whether or not a course is acceptable. He informed them that FICPA is pushing us to

share these lists with them because they have staff that provides counseling and guidance to exam candidates and they want to be able to have access to these resources.

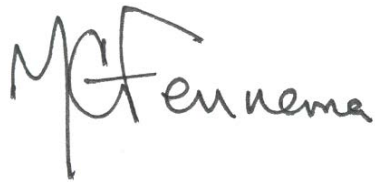
Mr. Scarborough informed the Committee that in response to this request the board's attorney has suggested that we make these lists available on our website so that everyone can have access. He informed the Committee that we are looking into this and reviewing our lists.

VI. Set future meeting date

September 9, 2021, at 9:30 a.m. was later revised to September 7, 2021, at 9:30 a.m.

VII. Adjourn

The meeting was adjourned at 11:08 a.m.

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

Dr. M.G. Fennema, Chair