

Melanie s. Griffin, Secretary

Ron DeSantis, Governor

DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
FLORIDA BOARD OF ACCOUNTANCY
EDUCATIONAL ADVISORY COMMITTEE
TELEPHONE CONFERENCE CALL

February 8, 2022

Minutes

I. Call to order

The meeting was called to order at 3:03 p.m. by Dr. Fennema, Chair.

II. Roll Call

The roll was called by Karan Lee, Management Review Specialist, reflecting the following:

Committee Members Present:

Dr. Martin Fennema – Chair
Mr. Michael Kridel
Dr. Nicholas Mastracchio
Dr. Gary McGill
Dr. Richard Morton
Mr. Steven Platau
Dr. Gregory Trompeter

Staff Members Present:

Roger Scarborough, Director
Karan Lee
Niyati Bhatt
Aerin Davison
Trecia Jenkins

Others Present:

Rachelle Munson, Assistant Attorney General and Board Counsel
Aimee Fernandez – Nova Southeastern University
Jim Franklin – Western Governors University
Brentni Langdon - Western Governors University
Dalia Rae Ruffatto – Applicant
Charlee Williams - Applicant

III. Ratify Minutes from November 16, 2021 meeting

Motion was made by Dr. Trompeter and seconded by Dr. McGill to approve the minutes from the

November 16, 2021 meeting. Upon vote motion passed unanimously.

IV. Individual Course Review

A. Tyson Arduser

Mr. Arduser is requesting three (3) semester hours of upper-division accounting credit for the following course from the College of Central Florida:

AC 3024 Financial Statement Analysis for Managers

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

B. Devorah Keselman

Ms. Keselman is requesting three (3) semester hours of upper-division business law credit for the following course from Coopersmith Career Consulting, LLC:

BUS 311 The Law of Business and Business Organizations

Motion was made by Mr. Platau and seconded by Mr. Michael Kridel to approve three (3) semester hours of upper-division business law credit for the course listed above. Upon vote the motion passed unanimously.

C. Thomas Pudas

Mr. Pudas is requesting upper-division cost accounting credit for the following course from the University of North Carolina at Chapel Hill:

MBA 734B Information for Product and Customer Strategy

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

D. Dalia Rae Ruffatto

Ms. Ruffatto is requesting three (3) semester hours of upper-division accounting credit for the following course from Eastern Florida State College:

ACG 3041 Applied Financial Accounting

Motion was made by Dr. Morton and seconded by Dr. Trompeter to deny three (3) semester hours of upper-division accounting credit because it may duplicate Intermediate Accounting I for which she has already been given credit for. Ms. Ruffatto asked if she could submit the course syllabus for the Intermediate Accounting I course for the Committee to review to determine whether or not the courses are duplicative. The Committee informed her that she can submit both course syllabi for review. The Committee agreed that the course syllabi can be sent to Dr. Fennema for review and if he is unable to make a determination, then it will have to come back to the full Committee for review. Upon vote the motion passed unanimously.

E. Charlee Williams

Ms. Williams is requesting upper-division cost accounting credit for the following course from the University of North Carolina Wilmington:

ACG 305 Advanced Managerial Accounting

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

V. University Course Review

A. Nova Southeastern University

Nova Southeastern University is requesting three (3) semester hours of graduate credit for the following courses which have been revised and updated:

ACT 5717	Forensic Accounting and Fraud Examination (Currently listed as Forensic Accounting)
ACT 5721	Accounting Professional Ethics (currently listed as Research in Accounting Ethics and Professional Responsibility)
ACT 5741	Financial Reporting & Data Analytics (currently listed as Accounting & Reporting Issues)
ACT 5743	Data Analytics in Auditing (currently listed as Advanced Issues in Auditing)

Motion was made by Dr. McGill and seconded by Dr. Trompeter to approve three (3) semester hours of graduate credit for the courses listed above. Upon vote the motion passed unanimously.

B. Western Governors University

Western Governors University is requesting three (3) semester hours of upper-division credit for the following courses:

Accounting Courses

D074/D196 Principles of Financial and Managerial Accounting

Motion was made by Dr. McGill and seconded by Dr. Trompeter to deny three (3) semester hours of upper-division credit for the course listed above. Upon vote the motion passed unanimously.

D101 Cost and Managerial Accounting (currently listed as C250)

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

D102 Financial Accounting

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

- D103 Intermediate Accounting I (currently listed as C248)
- Motion was made by Dr. McGill and seconded by Dr. Mastracchio to approve three (3) semester hours of upper-division credit for the course listed above. Upon vote the motion passed unanimously.
- D104 Intermediate Accounting II (currently listed as C249)
- Motion was made by Dr. McGill and seconded by Dr. Mastracchio to approve three (3) semester hours of upper-division credit for the course listed above. Upon vote the motion passed unanimously.
- D105 Intermediate Accounting III
- Motion was made by Dr. McGill and seconded by Dr. Mastracchio to approve three (3) semester hours of upper-division credit for the course listed above. Upon vote the motion passed unanimously.
- D215 Auditing (currently listed as C240)
- Motion was made by Dr. Mastracchio and seconded by Dr. Trompeter to approve three (3) semester hours of upper-division credit for the course listed above. Upon vote the motion passed unanimously.
- D216 Business Law for Accountants (currently listed as C241 under general business)
- Motion was made by Dr. McGill and seconded by Mr. Platau to approve three (3) semester hours of upper-division business law credit for the course listed above with correction to course syllabus. Upon vote the motion passed unanimously.
- D217 Accounting Information Systems (currently listed as C242)
- Motion was made by Dr. Trompeter and seconded by Dr. Mastracchio to approve three (3) semester hours of upper-division credit for the course listed above. Upon vote the motion passed unanimously.

Business Courses

- D072 Fundamentals for Success in Business
- Motion was made by Dr. McGill and seconded by Mr. Kridel to approve three (3) semester hours of upper-division business credit for the course listed above. Upon vote the motion passed unanimously.
- D073 Best Practices in Management: Projects, Staffing, Scheduling and Budgeting
- Motion was made by Dr. McGill and seconded by Mr. Kridel to approve three (3) semester hours of upper-division business credit for the course listed above. Upon vote the motion passed unanimously.
- D075 Information Technology Management Essentials

Motion was made by Dr. McGill and seconded by Dr. Trompeter to approve three (3) semester hours of upper-division business credit for the course listed above. Upon vote the motion passed unanimously.

D076 Finance Skills for Managers

Motion was made by Dr. McGill and seconded by Dr. Trompeter to approve three (3) semester hours of upper-division business credit for the course listed above. Upon vote the motion passed unanimously.

D077 Concepts in Marketing, Sales, and Customer Contact

Motion was made by Dr. McGill and seconded by Dr. Trompeter to approve three (3) semester hours of upper-division business credit for the course listed above. Upon vote the motion passed unanimously.

D078 Business Environment Applications I: Business Structures and Legal Environment (requesting 2 semester hours)

Motion was made by Dr. McGill and seconded by Dr. Trompeter to approve two (2) semester hours of upper-division business credit for the course listed above. Upon vote the motion passed unanimously.

D079 Business Environment Applications II: Process, Logistics, and Operations (requesting 2 semester hours)

Motion was made by Dr. McGill and seconded by Dr. Trompeter to approve two (2) semester hours of upper-division business credit for the course listed above. Upon vote the motion passed unanimously.

D080 Managing in a Global Business Environment

Motion was made by Dr. McGill and seconded by Dr. Trompeter to approve three (3) semester hours of upper-division business credit for the course listed above. Upon vote the motion passed unanimously.

D081 Innovative and Strategic Thinking

Motion was made by Dr. McGill and seconded by Mr. Platau to approve three (3) semester hours of upper-division business credit for the course listed above. Upon vote the motion passed unanimously.

D082 Emotional and Cultural Intelligence

Motion was made by Dr. McGill and seconded by Mr. Platau to approve three (3) semester hours of upper-division business credit for the course listed above. Upon vote the motion passed unanimously.

D083 Business Core Capstone: An Integrated Application (**requesting 4 semester hours**)

Motion was made by Dr. McGill and seconded by Mr. Platau to approve four (4) semester hours of upper-division business credit for the course listed above. Upon vote the motion passed unanimously.

D089 Principles of Economics

Motion was made by Dr. McGill and seconded by Mr. Platau to approve three (3) semester hours of upper-division business credit for the course listed above. Upon vote the motion passed unanimously.

D100 Introduction to Spreadsheets (**requesting 1 semester hour**)

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

C483 Principles of Management (**requesting 4 semester hours**)
(Currently listed as MGC1)

Motion was made by Dr. McGill and seconded by Mr. Platau to approve four (4) semester hours of upper-division business credit for the course listed above. Upon vote the motion passed unanimously.

Western Governors University is requesting three (3) semester hours of graduate accounting credit for the following courses:

D250 Governmental and Nonprofit Accounting (currently listed as C252)

Motion was made by Dr. McGill and seconded by Dr. Mastracchio to approve three (3) semester hours of graduate accounting credit for the course listed above. Upon vote the motion passed unanimously.

D251 Advanced Auditing (currently listed as C244 – duplicates Audit 1)

Motion was made by Dr. McGill and seconded by Dr. Mastracchio to approve three (3) semester hours of graduate accounting credit for the course listed above. Upon vote the motion passed unanimously.

D252 Accounting Research and Critical Thinking

Motion was made by Dr. McGill and seconded by Dr. Mastracchio to approve three (3) semester hours of graduate accounting credit for the course listed above. Upon vote the motion passed unanimously.

Addition

- I. Review Section 473.308 (8), F.S. and Rule 61H1-27.002 (8), F.A.C. to discuss the requirements for applicants licensed by the International Qualifications Appraisal Board (IQAB).

Mr. Scarborough expressed to the Committee that he would like to get their feedback regarding Section 473.308 (8), F.S. and Rule 61H1-27.002 (8), F.A.C. because it appears as though Rule 61H1-27.002 (8), F.A.C. does not lineup with Section 473.308 (8), F.S.

Mr. Scarborough explained that Section 473.308 (8), F.S., specifically indicates that an IQAB candidate must have five (5) years of work experience but Rule 61H1-27.002(8), F.A.C., seems to apply to any IQAB candidates whether they have five (5) years or not. He expressed that based on this rule we do not require international candidates with less

than five (5) years of work experience to meet our educational requirements but we do require domestic candidates with less than five (5) years of work experience to meet our educational requirement.

Mr. Scarborough also expressed concerns as to whether the rule can be supported by statute because the only statute that mentions IQAB is Section 473.308, F.S. which is regarding the five (5) year rule.

Dr. Fennema explained that when the International Qualifications Appraisal Board (IQAB) sets up a mutual recognition agreement with an accounting entity in another a country they look at their education, exam and experience requirements. He stated that he thinks the intent of IQAB is once the applicant has been licensed in their country that they come to the U.S. and take BEC and then they become licensed here. Dr. Fennema explained we do not review the educational requirements because when IQAB have a mutual agreement with a country they make sure their requirements are substantially equivalent to our requirements.

Based on further discussion Mr. Platau and Ms. Munson agreed that Mr. Scarborough should place this information on the agenda for the Rules Committee to consider.

VI. Administrative Matters

- A. Laws and Rules (informational)
- C. Executive Director/Licensing Supervisor Comments

VII. Set Future Meeting Date

May 17, 2022 at 3:00 p.m.

VIII. Adjourn

The meeting was adjourned at 4:33 p.m.



Dr. M. G. Fennema, Chair