

**Melanie S. Griffin**, Secretary

**Ron DeSantis**, Governor

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

August 8, 2022

Minutes

**I. Call to order**

The meeting was called to order at 10:01 a.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  
Dr. Nicholas Mastracchio  
Dr. Gary McGill Mr.  
Steven Platau  
Dr. Gregory Trompeter

**Committee Member Absent:**

Mr. Michael Kridel - Excused  
Mr. Richard Morton - Excused

**Staff Members Present:**

Roger Scarborough, Director  
Karan Lee  
Trencia Jenkins

**Others Present:**

Rachelle Munson, Senior Assistant Attorney General and Board Counsel  
Sisi Yutzel Chen – Applicant  
Olivia Ellyse Dreyer - Applicant  
Alisha Fielding - Applicant  
Hailey Hawkins – Applicant  
Sonal Vishwambhar Joshi – Applicant  
Michelle Irene Palacios – Applicant

George Young, Florida Atlantic University  
Dr. Jeanne Bedell – Keiser University  
Allison Beck, Jacob Christian Plesner Rossing and Robert Marley – The University of Tampa

### **III. Ratify Minutes from May 17, 2022 meeting**

Motion was made by Dr. Trompeter and seconded by Dr. McGill to approve the minutes from the May 17, 2022 meeting. Upon vote motion passed unanimously.

### **IV. Individual Course Review**

#### **A. Chen, Sisi Yutzel**

Ms. Chen is requesting three (3) semester hours of graduate accounting credit for TAX 4316 and 5317 Taxation of Flow-Through Entities from the University of West Florida.

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

#### **B. Cuevas, Brandon Anthony**

Mr. Cuevas is requesting three (3) semester hours of upper-division accounting credit for SP 22: Elem Gov/Nonprft Fin Acct Cyc: 4724 from Indiana University.

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

#### **C. Dembeck, Austin Smith**

Mr. Dembeck is requesting five (5) quarter hours of upper-division accounting credit for ACCT 4899W – Accounting Capstone from Seattle Pacific University.

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

#### **D. DePalma, David C.**

Mr. DePalma is requesting three (3) semester hours of upper-division business credit for the following courses:

FIN 579 – Finance for Non-Financial Mangers

Motion was made by Mr. Platau 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.

ACC 500 – Financial Accounting

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

### **E. Dreyer, Olivia Ellyse**

Ms. Dreyer is requesting three (3) semester hours of upper-division accounting credit for ACC 202-01CA – Accounting Information Systems from McKendree University.

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

### **F. Fielding, Alisha**

Ms. Fielding is requesting upper-division accounting credits for the following course from the University of Denver:

ACCT 4660-29 - Strategic Cost Management (4 quarter hours). Applicant has been given credit for BUSA 40049 - Cost Accounting from UC San Diego Extended Studies.

Motion was made by Dr. Trompeter and seconded by Mr. Platau to deny upper-division accounting credit for ACCT 4660-29 – Strategic Cost Management because it duplicates BUSA 40049 – Cost Accounting. Upon vote the motion passed unanimously.

ACTG 4610 – Financial Accounting and Reporting (4 quarter hours). Applicant has been given credit for BUSA 40094 – Intermediate Accounting I from UC San Diego Extended Studies.

Motion was made by Dr. McGill and seconded by Dr. Mastracchio to approve four (4) quarter hours credit for ACTG 4610 – Financial Accounting and Reporting. Upon vote the motion passed unanimously.

### **G. Hawkins, Hailey**

Ms. Hawkins is requesting three (3) semester hours of upper-division accounting credit for the following courses:

TAX 2000 – Federal Tax Accounting 1 from Eastern Florida State College. Applicant has been given credit for TAX 4001 – Federal Income Tax Accounting from Eastern Florida State College.

Motion was made by Dr. McGill and seconded by Dr. Trompeter to deny three (3) semester hours of upper-division accounting credit for the TAX 2000 – Federal Tax Accounting 1 because it duplicate TAX 4001 – Federal Income Tax Accounting. Upon vote the motion passed unanimously.

ACC 610 – Financial Reporting 1 and ACC 620 Financial Reporting II from Southern New Hampshire University. Applicant has been given credit for ACG 2100 Intermediate Accounting I from Eastern Florida State College.

Motion was made by Dr. Mastracchio and seconded by Dr. Trompeter to approve three (3) semester hours of upper-division accounting credit for both ACC 610 – Financial Reporting 1 and ACC 620 Financial Reporting II. The Committee ruled that ACG 2100 Intermediate Accounting I is duplicative, so they directed staff to give credit for ACC 610 and ACC 620 as the applicant would be awarded more credit hours. Upon vote the motion passed unanimously.

### **H. Joshi, Sonal Vishwambhar**

Ms. Joshi is requesting three (3) semester hours of graduate accounting credit for TAX 4316 and 5317 – Income Taxation of Partnerships and S Corporations from the University of West Florida.

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

#### **I. Palacios, Michelle Irene**

Ms. Palacios is requesting three (3) semester hours of upper-division accounting for ACCY 516 Professional Responsibility & Ethics for Accountants from the University of Illinois at Urbana – Champaign.

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 Course Review**

#### **A. Florida Atlantic University**

Florida Atlantic University is requesting three (3) semester hours of graduate credit for TAX 6605 State and Local Taxation.

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

#### **B. Keiser University**

Keiser University is requesting three (3) semester hours of upper division accounting credit for following courses:

ACG 4260 - International Financial Reporting Standard I (IFRS) new number ACG 4253  
ACG 4261 - International Financial Reporting Standard II (IFRS) new number ACG 4254  
ACG 4262 - International Financial Reporting Standard (IFRS) for Small Medium Enterprises (SMEs) new number ACG 4263  
ACG 4660 - International Auditing new number ACG 4690  
ACG 4661 - International Money Laundering Prevention new number ACG 4703

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

ACG 4843 -Data Mining for Accountants new number ACG 4844  
ACG 4844 - Data Visualization for Accountants new number ACG 4845

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

#### **C. University of Tampa**

The University of Tampa is requesting graduate accounting credit for the following courses:

ACC 625 – Accounting Research and Analytics (4 semester hours)  
ACC 637 – Information Systems Advisory and Assurance (4 semester hours)

ACC 641 – Government and Not-for-Profit Accounting (4 semester hours)  
ACC 643 - Advanced Financial Accounting (4 semester hours)  
ACC 650 - Nonprofit Management: Financial Management (3 semester hours)  
ACC 651 – Advanced Management Accounting (4 semester hours)  
ACC 657 – Advanced Financial Statement Analysis and Valuation (4 semester hours)  
ACC 680 – Contemporary Issues in Accounting (4 semester hours)

The University of Tampa requested that ACC 650 – Nonprofit Management: Financial Management be removed as it was submitted in error.

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

## **VI. Administrative Matters**

A. Laws and Rules (informational)

B. Executive Director/Licensing Supervisor Comments

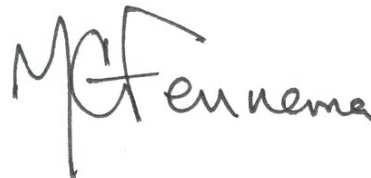
Mr. Scarborough shared with the Committee that the Board did not make a decision about the International Qualifications Appraisal Board (IQAB) candidates and whether to hold them to the five year work experience requirement at their July planning meeting.

## **VII. Set Future Meeting Date**

November 29, 2022 @ 10:00 a.m.

## **VIII. Adjourn**

The meeting was adjourned at 11:34 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 "G" at the beginning.

Dr. M. G. Fennema, Chair