

Melanie S. Griffin, Secretary

Ron DeSantis, Governor

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

November 9, 2023

Minutes

I. Call to Order

The meeting was called to order at 2:00 p.m. by Dr. Fennema, Chair.

II. Roll Call

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

Committee Members Present:

Dr. Martin Fennema – Chair
Dr. Gary McGill
Dr. Richard Morton
Mr. Steven Platau
Dr. Gregory Trompeter

Committee Members Absent:

Mr. Michael Kridel
Mr. Mark Margulies

Staff Members Present:

Karan Lee
Harini Kumar
Barbara Whitney

Others Present:

Rachell Munson, Senior Assistant Attorney General and Board Counsel
Casey Overturf, applicant

III. Ratify Minutes from August 15, 2023, meeting.

Motion was made by Dr. McGill and seconded by Dr. Trompeter to approve the minutes from the August 15, 2023, meeting. Upon vote motion passed unanimously.

IV. Individual Course Review

A. Overturf, Casey

Mr. Overturf is requesting upper-division accounting credit for the following courses taken at the University of Illinois:

ACCY 501A – Accounting Analysis 1 and ACCY 501B Accounting Analysis 1, which may duplicate ACC 330 – Intermediate Accounting 1 and ACC 331 – Intermediate Accounting 2 taken at Freed-Hardeman University.

Motion was made by Dr. Trompeter and seconded by Dr. Morton to deny upper-division accounting credit for ACCY 501A, Accounting Analysis 1 and ACCY 501B, Accounting Analysis 1, because they are duplicative of ACC 330, Intermediate Accounting 1 and ACC 331, Intermediate Accounting 2 taken at Freed-Hardeman University. Upon vote the motion passed unanimously.

ACCY 505 – Federal Taxation A and ACCY 505 – Federal Taxation B, which may duplicate ACC 430, Principles of Taxation 1, at Freed-Hardeman University.

Motion was made by Dr. McGill and seconded by Dr. Trompeter to deny upper-division accounting credit for ACCY 505, Federal Taxation A because it is duplicative of ACC 430, Principles of Taxation 1 and to approve upper-division accounting credit for ACCY 505, Federal Taxation B. Upon vote the motion passed unanimously.

ACCY 507 – Taxation of Business Entities A and ACCY 507 – Taxation of Business Entities B, which may duplicate ACC 431 – Principles of Taxation II at Freed-Hardeman University.

Motion was made by Dr. McGill and seconded by Dr. Trompeter to approve upper-division accounting credit for ACCY 507, Taxation of Business Entities A and ACCY 507, Taxation of Business Entities B and deny upper-division accounting credit for ACC 431, Principles of Taxation II, at Freed-Hardeman University because it is duplicative. Upon vote the motion passed unanimously.

V. Administrative Matters

A. Laws and Rules (informational)

B. Executive Director/Licensing Supervisor Comments

On behalf of Director Scarborough, Ms. Lee advised the Committee that some of the regional accrediting agencies listed in 61H1-27.001(1) (a-j) F.A.C. have been reorganized resulting in names that no longer match those listed in our rule. She informed them that Mr. Scarborough would like to update our rule to reflect the current names and wanted to know if they agree.

Motion was made by Dr. McGill and seconded by Dr. Trompeter to recommend to the Board that we update the names of the accrediting agencies listed in 61H1-27.001 (1) (a-j) F.A.C. to match the current regional accrediting agency names.

There was a discussion about Tulane University “Earn and Learn” courses and whether or not Florida should accept the courses for credit. The Committee agreed that this is something that they need to get in front of and decide if the courses would be acceptable in Florida Mr. Platau indicated

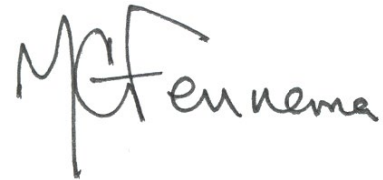
that he will urge the Division Director to reach out to the university to obtain information to include course syllabi for the Committee to review.

VI. Set Future Meeting Date

February 15, 2024 @ 12:00 p.m.

VII. Adjourn

The meeting was adjourned at 2:39 p.m.

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

M.G. Fennema