

**Melanie S. Griffin**, Secretary

**Ron DeSantis**, Governor

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

May 16, 2023

Minutes

**I. Call to order**

The meeting was called to order at 2:05 p.m. by Dr. Fennema, Chair.

**II. Roll Call**

The roll was called by Niyati Bhatt, Regulatory Specialist II, 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  
Cody Donnelly  
Trencia Jenkins  
Barbara Whitney

**Others Present:**

Rachelle Munson, Senior Assistant Attorney General and Board Counsel  
Jiaqi Dong - Applicant  
Jessica Gallinatti - Applicant  
Sierra Marie Gaunder – Applicant  
Madalina Grigoriu – Applicant  
Steven Silvers – Applicant  
Professor Hoa Burrows – Miami Dade College

Alexis Portuondo – Miami Dade College  
Silvina Barros – Miami Dade College  
Elgin Polo – Miami Dade College

### **III. Ratify Minutes from February 14, 2023 meeting**

Motion was made by Dr. McGill and seconded by Dr. Trompeter to approve the minutes from the February 14, 2023 meeting. Upon vote motion passed unanimously.

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

#### **A. Balsera, Tomas**

Mr. Balsera is requesting three (3) semester hours of upper-division accounting credit for VSB 3006 Managerial Accounting from Villanova University. He has already been given credit for ACC 2470 Cost Accounting from Villanova University.

Motion was made by Dr. Trompeter and seconded by Dr. McGill to deny three (3) semester hours of upper-division accounting credits for VSB 3006 Managerial Accounting from Villanova University as it duplicates ACC 2470 Cost Accounting from Villanova University. Upon vote the motion passed unanimously.

Mr. Balsera is requesting six (6) semester hours of upper-division accounting credit for VSB 2010 Financial Management & Reporting from Villanova University.

Motion was made by Dr. Morton and seconded by Dr. Trompeter to deny six (6) semester hours of upper-division accounting credits for VSB 2010 Financial Management & Reporting from Villanova University as it might duplicate Intermediate Accounting I and Intermediate Accounting II from Villanova University. Upon vote the motion passed unanimously.

#### **B. Cervantes, Faith Marie**

Ms. Cervantes is requesting reconsideration for three (3) semester hours of upper-division accounting credit for AC 843OA Accounting Information for Management from Emporia State University. She has already been given credit for ACT 3333 Cost Accounting from St. Edward's University.

Motion was made by Mr. Platau and seconded by Dr. McGill to deny three (3) semester hours of upper-division accounting credit for AC 843OA Accounting Information for Management from Emporia State University as it duplicates ACT 3333 Cost Accounting from St. Edward's University. Upon vote the motion passed unanimously.

#### **C. Dong, Jiaqi**

Ms. Dong is requesting two (2) semester hours of upper-division accounting credit for ACCY 569 Data Driven Decisions in Accounting from the University of Illinois.

Motion was made by Dr. McGill and seconded by Dr. Mastracchio to approve two (2) semester hours of upper-division accounting credit for ACCY 569 Data Driven Decisions in Accounting from the University of Illinois. Upon vote the motion passed unanimously.

#### **D. Gallinatti, Jessica**

Ms. Gallinatti is requesting three (3) semester hours of upper-division accounting credit for BUNW-A 513 Accounting for Decision Making from Indiana University.

Motion was made by Dr. Trompeter and seconded by Dr. Morton to deny three (3) semester hours of upper-division accounting credit for BUNW-A 513 Accounting for Decision Making from Indiana University. Upon vote the motion passed unanimously.

Ms. Gallinatti is requesting three (3) semester hours of upper-division accounting credit for BUNW-A 523 Managing Accounting Info Decision Making from Indiana University.

Motion was made by Dr. McGill and seconded by Dr. Mastracchio to approve three (3) semester hours of upper-division accounting credit for BUNW-A 523 Managing Accounting Info Decision Making from Indiana University. Upon vote the motion passed unanimously

Ms. Gallinatti is requesting four (4) quarter hours of upper-division accounting credit for ACC 500 Financial Accounting from DePaul University.

Motion was made by Dr. Morton and seconded by Mr. Kridel to deny four (4) quarter hours of upper-division accounting credit for ACC 500 Financial Accounting from DePaul University. Upon vote the motion passed unanimously.

#### **E. Gaunder, Sierra Marie**

Ms. Gaunder is requesting three (3) semester hours of upper-division accounting credit for ACC 732 Government and Nonprofit Accounting from Missouri State University. She has already been given credit for ACTY 4140 Government and Nonprofit Accounting from Western Michigan University.

Motion was made by Dr. Trompeter and seconded by Dr. Morton to deny three (3) semester hours of upper-division accounting credit for the ACC 732 Government and Nonprofit Accounting from Missouri State University as it duplicates ACTY 4140 Government and Nonprofit Accounting from Western Michigan University. Upon vote the motion passed unanimously.

#### **F. Grigoriu, Madalina**

Ms. Grigoriu is requesting three (3) semester hours of upper-division accounting credit for ACCT 3007 Technology for Accountants from the University of Louisiana.

Motion was made by Dr. Mastracchio and seconded by Dr. McGill to approve three (3) semester hours upper-division accounting credit for ACCT 3007 Technology for Accountants from the University of Louisiana. Upon vote the motion passed with majority votes – opposed by Dr. Fennema.

Ms. Grigoriu is requesting three (3) semester hours of upper-division accounting credit for BMBA 5012 Accounting Analysis for Decision Making for Accountants from the University of Louisiana.

Motion was made by Dr. McGill and seconded by Dr. Trompeter to deny three (3) semester hours upper-division accounting credit for BMBA 5012 Accounting Analysis for Decision Making from the University of Louisiana as it will duplicate ACCT 3020 Cost Accounting from the University of Louisiana. Upon vote the motion passed unanimously.

## **G. Hanlon, Jacob**

Mr. Hanlon is requesting three (3) semester hours of upper-division accounting credit for ACCM 5020 – Communication and Accounting Research from Metropolitan State University of Denver.

Motion was made by Dr. McGill and seconded by Dr. Morton to approve three (3) semester hours of upper-division accounting credit for ACCM 5020 – Communication and Accounting Research from Metropolitan State University of Denver. Upon vote the motion passed unanimously.

## **H. Hansen, Jacqueline Annette**

Ms. Hansen is requesting three (3) semester hours of upper-division accounting credit for ACCT 6300 Accounting for Business Executives from Cedarville University.

Motion was made by Dr. Morton and seconded by Dr. Trompeter to deny three (3) semester hours of upper-division accounting credit for ACCT 6300 Accounting for Business Executives from Cedarville University as it might duplicate other courses the applicant has already taken like Cost Accounting or Intermediate Accounting I or Intermediate Accounting II. Upon vote the motion passed unanimously.

## **I. Martin, Marguerite Thamar**

Ms. Martin is requesting three (3) semester hours of upper-division accounting credit for ACG 2071 Managerial Accounting from Miami Dade College.

Motion was made by Dr. Morton and seconded by Dr. McGill to deny three (3) semester hours of upper-division accounting credit for ACG 2071 Managerial Accounting from Miami Dade College as it is an introductory level course. Upon vote the motion passed unanimously.

Ms. Martin is requesting three (3) semester hours of upper-division accounting credit for BUS 630 Managerial Accounting from Ashford University. She has already been given credit for ACC 310 Cost Accounting I from Ashford University.

Motion was made by Mr. Platau and seconded by Dr. Trompeter to deny three (3) semester hours of upper-division accounting credit for BUS 630 Managerial Accounting from Ashford University as it duplicates ACC 310 Cost Accounting I from Ashford University. Upon vote the motion passed unanimously.

## **J. Silvers, Steven**

Mr. Silvers is requesting two (2) semester hours of upper-division accounting credit for 501 Financial Accounting from the University of Massachusetts Lowell.

Motion was made by Dr. McGill and seconded by Dr. Trompeter to deny two (2) semester hours upper-division accounting credit for 501 Financial Accounting from the University of Massachusetts Lowell as it is an introductory level course. Upon vote the motion passed unanimously.

## **V. University Course Review**

### **A. Miami Dade College**

Miami Dade College is requesting three (3) semester hours of upper-division accounting credits for ACG 4401 Accounting Information Systems.

Motion was made by Dr. Morton and seconded by Dr. Trompeter to approve three (3) semester hours of upper-division accounting credit for ACG 4401 Accounting Information Systems. Upon vote the motion passed unanimously.

Miami Dade College is requesting three (3) semester hours of upper-division business law credits for BUL 4320 Business Law.

Motion was made by Mr. Platau and seconded by Dr. McGill to approve three (3) semester hours of upper-division business law credit for BUL 4320 Business Law. Upon vote the motion passed unanimously.

## **B. University of Central Florida**

The University of Central Florida is requesting three (3) semester hours of graduate accounting credit for Tax 5022 – Individual Federal Income Tax.

Motion was made by Dr. McGill and seconded by Dr. Morton to approve three (3) semester hours of graduate accounting credit for Tax 5022 – Individual Federal Income Tax. However, it will duplicate Individual Income Tax taken at the undergraduate level. Upon vote the motion passed unanimously.

## **VI. Administrative Matters**

- A.** Discuss changing Rule 61H1-27.002, F.A.C. to allow coverage in accounting data analytics or coverage in cost and managerial accounting.

The Committee discussed the proposed change and agreed with the change. Director Scarborough informed the Committee that he will present it to Board.

- B.** Laws and Rules (informational)
- C.** Executive Director/Licensing Supervisor comments

Director Scarborough informed the Committee that Dr. Mastracchio will be retiring from the Educational Advisory Committee. He informed them that Mr. Mark Margulies will be replacing Dr. Mastracchio.

Director Scarborough updated the Committee on the status of the course approval lists that are being prepared to go on our website. He informed the Committee that we will be sending the lists to the FICPA for their feedback before putting the list on the website.

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

August 15, 2023 @ 10:00 a.m.

## **VIII. Adjourn**

The meeting was adjourned at 4:01 p.m.

M. J. Fenema

5/30/23