

Melanie S. Griffin, Secretary

Ron DeSantis, Governor

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

August 21, 2024

Minutes

**I. Call to Order**

The meeting was called to order at 3:01 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. Gary McGill  
Dr. Richard Morton  
Mr. Steven Platau  
Dr. Gregory Trompeter

**Committee Members Absent:**

Mr. Mark Margulies

**Staff Members Present:**

Roger Scarborough, Director  
Alexandra Herrera  
Harini Kumar  
Karan Lee  
Trecia Jenkins

**Others Present:**

Rachell Munson, Senior Assistant Attorney General and Board Counsel  
David Badalov, applicant  
Daniel Fuchs, applicant  
Damien Galarza, applicant  
Chelsea Yvonne Rutledge, applicant  
Kimberley Jane Seitz, applicant  
Aimee Fernandez, Ph.D., Nova Southeastern University

### **III. Ratify Minutes from May 9, 2024, meeting.**

Motion was made by Dr. McGill and seconded by Dr. Trompeter to approve the minutes from the May 9, 2024, meeting. Upon vote motion passed unanimously.

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

#### **A. Badalov, David**

Mr. Badalov is requesting four (4) quarter hours of upper division cost accounting credit for ACCT 614-1001b-03 – Applied Managerial Accounting from Colorado Technical University. He has been given credit for ACCT 624 Advanced Cost Accounting from Colorado Technical University which ACCT 614-1001b-03 – Applied Managerial Accounting is a prerequisite.

Motion was made by Dr. Trompeter and seconded by Dr. McGill to deny upper division cost accounting credit for ACCT 614-1001b-03 – Applied Managerial Accounting from Colorado Technical University. Upon vote the motion passed unanimously.

#### **B. Fuchs, Daniel**

Mr. Fuchs is requesting three (3) semester hours of upper division cost accounting credit for AC 366P 02 – Management Accounting from the University of North Alabama and three (3) semester hours of upper-division cost accounting credit for ACCT 6260 – Seminar: Managerial Accounting from the University of Colorado Denver.

Motion was made by Dr. McGill and seconded by Dr. Trompeter to approve AC 366P 02 – Management Accounting from the University of North Alabama for three (3) semester hours of upper division cost accounting credit. Upon vote the motion passed unanimously.

The Committee ruled that they did not have enough information to assess whether ACCT 6260 – Seminar: Managerial Accounting from the University of Colorado Denver qualified for upper division cost accounting credit.

#### **C. Galarza, Damien**

Mr. Galarza is requesting three (3) semester hours of upper division accounting credit for FIN 6465 – Financial Statement Analysis from the University of South Florida. He has already been given credit for ACC 498 – Financial Statement Analysis from Saint Leo University.

Motion was made by Dr. McGill and seconded by Mr. Platau to deny credit for FIN 6465 – Financial Statement Analysis from the University of South Florida because it duplicates the credit that the applicant has already received for ACC 498 – Financial Statement Analysis from Saint Leo University. Upon vote the motion passed unanimously.

#### **D. Hendry, Tyler Michael**

Mr. Hendry is requesting four (4) quarter hours of upper division accounting credit for the courses listed below from DePaul University.

ACCY 552 – Legal and Ethical Environment of Accounting Practice

Motion was made by Mr. Platau and seconded by Dr. Trompeter to deny four (4) quarter hours of upper division accounting credit for ACCY 552 – Legal and Ethical Environment of Accounting. Upon vote the motion passed unanimously.

#### FIN 311 – Corporate Finance

Motion was made by Dr. McGill and seconded by Dr. Morton to deny four (4) quarter hours of upper division accounting credit for FIN 311 – Corporate Finance. Upon vote the motion passed unanimously.

#### ACC 500 – Financial Accounting

Motion was made by Dr. McGill and seconded by Dr. Trompeter to deny four quarter hours of upper division accounting credit for ACC 500 – Financial Accounting. Upon vote the motion passed unanimously.

### **E. Post, David**

Mr. Post is requesting three (3) semester hours of upper division accounting credit for ACC 519 – Applied Financial Management from North Carolina State University.

Motion was made by Dr. McGill and seconded by Dr. Trompeter to approve upper division accounting credit for ACC 519 – Applied Financial Management from North Carolina State University. Upon vote the motion passed unanimously.

### **F. Rutledge, Chelsea Yvonne**

Ms. Rutledge is requesting three (3) semester hours of upper division accounting credit for the courses listed below from Indiana University.

#### A272 – Global Accounting – Reporting and Beyond

Motion was made by Dr. Morton and seconded by Dr. Trompeter to approve three (3) semester hours of upper division accounting credit for A272 – Global Accounting. Upon vote the motion passed unanimously.

#### A304 – Financial Reporting & Analysis

Motion was made by Dr. Trompeter and seconded by Dr. Morton to deny three (3) semester hours of upper division accounting credit for A304 – Financial Reporting & Analysis. Upon vote the motion passed unanimously.

### **G. Seitz, Kimberley Jane**

Ms. Seitz is requesting three (3) semester hours of upper division accounting credit for ACCT 3001 – Intermediate ACCT I from Louisiana State University A & M College. She has already been given credit for AC 361P 02 – Financial Reporting I from the University of North Alabama.

Motion was made by Dr. Trompeter and seconded by Dr. McGill to deny three (3) semester hours of upper division accounting credit for ACCT 3001 – Intermediate ACCT 1 from Louisiana State University A & M College because it duplicates the credit the applicant has already received for AC 361P 02 – Financial Reporting I from the University of North Alabama. Upon vote the motion passed unanimously.

## **H. Yampolsky, Katherine**

Ms. Yampolsky is requesting graduate credit for ACC 735 - Advanced Managerial Accounting from Southern New Hampshire University.

Motion was made by Dr. Trompeter and seconded by Dr. Morton to deny graduate accounting credit for ACC 735 – Advanced Managerial Accounting from Southern New Hampshire University. Upon vote the motion passed unanimously.

The Committee informed staff that the course does not qualify for upper-division accounting credit either.

## **V. University Course Review**

### **A. Nova Southeastern University**

Nova Southeastern University is requesting three (3) semester hours of upper division accounting credit for ACT 3900 – Accounting Internship.

Motion was made by Dr. Trompeter and seconded by Dr. Morton to approve three (3) semester hours of upper division accounting credit for ACT 3900 – Accounting Internship from Nova Southeastern University. Upon vote the motion passed unanimously.

## **VI. Administrative Matters**

### **A. Laws and Rules (informational)**

### **B. Executive Director/Licensing Supervisor Comments**

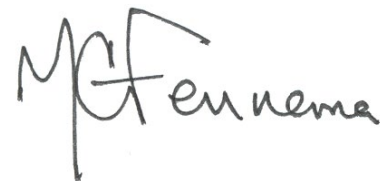
Director Scarborough informed the committee that Ms. Jenkins would be monitoring the minutes of the Educational Advisory Committee meetings and making quarterly recommendations for updates to the CPE Course Guide located on our website. He informed them that we will add a worksheet to the course guide once we have obtained at least ten courses for a college or university.

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

November 21, 2024 @ 3:00 p.m.

## **VIII. Adjourn**

The meeting was adjourned at 4:09 p.m.



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M.G. Fennema