

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 14, 2025

Minutes

I. Call to Order

The meeting was called to order at 9:04 a.m. by Dr. Fennema, Chair.

II. Roll Call

The roll was called by Trecia Jenkins, Regulatory Consultant, reflecting the following:

Committee Members Present:

Dr. Martin Fennema – Chair
Dr. Sean Dennis
Dr. Gary McGill
Mr. Steven Platau
Dr. Gregory Trompeter

Committee Members Absent:

Mr. Michael Kridel

Staff Members Present:

Trecia Jenkins
Alexandra Herrera
Barbara Whitney

Others Present:

Rachelle Munson, Senior Assistant Attorney General and Board Counsel
Josh Jacoby, CPA Credits.com
Wei Zhou, Applicant

III. Ratify Minutes from May 20, 2025

Motion was made by Dr. Trompeter and seconded by Dr. McGill to approve the minutes of the May 20, 2025, meeting. Upon vote motion passed unanimously.

IV. Individual Course Review

A. Johnson, Lanaria

Ms. Johnson is requesting three (3) semester hours of upper-division accounting credit for MBA 715 – Auditing for Accounting from Louisiana State University Shreveport (LSUS). She has already received credit for ACG 4632 – Auditing Theory and Application I from Florida State University (FSU). She is also requesting three (3) semester hours of upper-division accounting credit for MBA 712 – Taxation for Individuals and Businesses from LSUS. She has already received credit for TAX 4011 – Federal Tax Accounting II from FSU.

Motion was made by Dr. Dennis and seconded by Dr. Trompeter to deny three (3) semester hours of upper-division accounting credit for MBA 715 – Auditing for Accounting from Louisiana State University Shreveport because it is duplicative of ACG 4632 – Auditing Theory and Application I from Florida State University. Upon vote the motion passed unanimously.

Motion was made by Dr. McGill and seconded by Dr. Trompeter to deny three (3) semester hours of upper-division accounting credit for MBA 712 – Taxation for Individuals and Businesses from LSUS because it is duplicative of TAX 4011 – Federal Tax Accounting II from FSU. Upon vote the motion passed unanimously.

B. La Hoz, Irasema

Ms. La Hoz is requesting three (3) semester hours of upper-division accounting credit for the courses listed below from Florida International University (FIU).

ACG 3081 - Applied Accounting Principles

ACG 3343 - Cost Accounting

ACG 4672 - Internal Auditing - Has already received credit for MBA 715 – Auditing for Accounting from Louisiana State University Shreveport.

Motion was made by Dr. McGill and seconded by Dr. Dennis to approve three (3) semester hours of upper-division accounting credit for ACG 3081 – Applied Accounting Principles, from Florida International University. Upon vote the motion passed unanimously.

Motion was made by Dr. McGill and seconded by Dr. Trompeter to approve three (3) semester hours of upper-division accounting credit for ACG 3343 – Cost Accounting, from Florida International University. Upon vote the motion passed unanimously.

Motion was made by Dr. Dennis and seconded by Dr. McGill to approve three (3) semester hours of upper-division accounting credit for ACG 4672 - Internal Auditing, from Florida International University. Upon vote the motion passed unanimously.

C. Zhou, Wei

Ms. Zhou is requesting three (3) semester hours of graduate taxation credit for ACCT 551 – Taxation of Corporations from Upper Iowa University.

Motion was made by Dr. McGill and seconded by Mr. Platau to approve three (3) semester hours of graduate taxation credit for ACCT 551 – Taxation of Corporations from Upper Iowa University. Upon vote the motion passed unanimously.

V. University Course Review

A. CPA Credits /Upper Iowa University

CPA Credits is requesting three (3) semester hours of upper division accounting credit for the courses listed below.

ACCT 301 – Accounting Ethics I

ACCT 302 – Accounting Ethics II

Motion was made by Mr. Platau and seconded by Dr. McGill to approve one (1) semester hour of upper-division accounting credit for ACCT 301 – Accounting Ethics I and one (1) semester hour of upper-division accounting credit for ACCT 302 – Accounting Ethics II. Upon vote the motion passed unanimously.

ACCT 321 – Intermediate Financial Accounting I

Motion was made by Dr. McGill and seconded by Mr. Platau to approve three (3) semester hours of upper-division accounting credit for ACCT 321 – Intermediate Financial Accounting I. Upon vote the motion passed unanimously.

ACCT 322 – Intermediate Financial Accounting II

Motion was made by Dr. Trompeter and seconded by Mr. Platau to approve three (3) semester hours of upper-division accounting credit for ACCT 322 – Intermediate Financial Accounting II. Upon vote the motion passed unanimously.

ACCT 323 – Federal Taxation I

Motion was made by Dr. McGill and seconded by Dr. Trompeter to approve three (3) semester hours of upper-division accounting credit for ACCT 323 – Federal Taxation I. Upon vote the motion passed unanimously.

ACCT 325 – Federal Tax Research I

Motion was made by Dr. McGill and seconded by Dr. Trompeter to approve three (3) semester hours of upper-division accounting credit for ACCT 325 – Federal Tax Research I. Upon vote the motion passed unanimously.

ACCT 422 – Cost Accounting

Motion was made by Dr. Dennis and seconded by Dr. McGill to approve three (3) semester hours of upper-division accounting credit for ACCT 422 – Cost Accounting. Upon vote the motion passed unanimously.

ACCT 425 – Auditing

Motion was made by Mr. Platau and seconded by Dr. McGill to approve two (2) semester hours of upper-division accounting credit for ACCT 425 – Auditing. Upon vote the motion passed unanimously.

ACCT 431 – Advanced Financial Accounting

Motion was made by Mr. Platau and seconded by Dr. McGill to approve three (3) semester hours of upper-division accounting credit for ACCT 431 – Advanced Financial Accounting. Upon vote the motion passed unanimously.

ACCT 432 – Accounting for Not-For-Profit Organizations

Motion was made by Dr. Dennis and seconded by Dr. McGill to approve three (3) semester hours of upper-division accounting credit for ACCT 432 – Accounting for Not-For-Profit Organizations. Upon vote the motion passed unanimously.

After clarifying with Mr. Jacoby of CPA Credits, the Committee members stated for the record, CPA Credits is requesting three (3) semester hours of graduate credit for the following courses:

ACCT 533 – Advanced Accounting Information Systems

Motion was made by Dr. McGill and seconded by Dr. Trompeter to approve three (3) semester hours of graduate accounting credit for ACCT 533 – Advanced Accounting Information Systems. Upon vote the motion passed unanimously.

ACCT 547 – Contemporary Topics in Accounting

Motion was made by Mr. Platau and seconded by Dr. McGill to approve two (2) semester hours of graduate accounting credit for ACCT 547 – Contemporary Topics in Accounting. Upon vote the motion passed unanimously.

ACCT 551 – Taxation for Corporations

Motion was made by Dr. McGill and seconded by Mr. Platau to approve (3) semester hours of graduate accounting credit for ACCT 551 – Taxation for Corporations. Upon vote the motion passed unanimously.

ACCT 552 - Forensic Accounting

Motion was made by Dr. Trompeter and seconded by Dr. Dennis to approve (3) semester hours of graduate accounting credit for ACCT 552 - Forensic Accounting. Upon vote the motion passed unanimously.

ACCT 553 - Advanced Managerial Accounting

Motion was made by Dr. McGill and seconded by Dr. Trompeter to approve (3) semester hours of graduate accounting credit for ACCT 553 - Advanced Managerial Accounting. Upon vote the motion passed unanimously.

ACCT 554 – Government and Non-Profit

Motion was made by Dr. Dennis and seconded by Dr. McGill to approve (3) semester hours of graduate accounting credit for ACCT 554 – Government and Non-Profit. Upon vote the motion passed unanimously.

CPA Credits is requesting three (3) semester hours of upper-division business law credit for:

BA 302 – Business Law and Ethics.

Motion was made by Mr. Platau and seconded by Dr. McGill to approve (3) semester hours of lower-division business law credit for BA 302 – Business Law and Ethics. Upon vote the motion passed unanimously.

VII. Administrative Matters

A. Law and Rules (informational)

B. Executive Director/Licensing Supervisor Comments.


None

C. Set Future Meeting Date

November 19, 2025 @ 9:00 a.m.

VIII. Adjourn

The meeting was adjourned at 10:44 a.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
