



Ron DeSantis, Governor  
Melanie S. Griffin, Secretary

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

February 3, 2026

Minutes

**I. Call to Order**

The meeting was called to order at 1:02 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  
Dr. Sean Dennis  
Mr. Michael Kridel  
Dr. Gary McGill  
Dr. Mark Myring  
Mr. Steven Platau  
Dr. Gregory Trompeter

**Committee Members Absent:**

None

**Staff Members Present:**

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

**Others Present:**

Rachelle Munson, Senior Assistant Attorney General and Board Counsel  
Justin Willis Ecker, Applicant  
Roxana Perez, Applicant  
Joshua Jacoby, CPAcredit.com

### **III. Ratify Minutes from November 19, 2025**

Motion was made by Dr. McGill and seconded by Dr. Trompeter to approve the minutes of the November 19, 2025, meeting. Upon vote, motion passed unanimously.

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

#### **A. Alvarenga, Sadis**

Mr. Alvarenga is requesting four (4) semester hours of upper-division or graduate credit for ACCY 503 – Managerial Accounting A & B from the University of Illinois.

Board staff previously submitted ACCY 503 – Managerial Accounting A and ACCY 503 – Managerial Accounting B to Dr. Fennema for review. He indicated that the courses together would qualify for three (3) semester hours.

Motion was made by Dr. Trompeter and seconded by Dr. Dennis to approve four (4) semester hours of graduate accounting credit for ACCY 503 – Managerial Accounting A and B from the University of Illinois. Upon vote, the motion passed unanimously.

#### **B. Celaya, Paul**

Mr. Paul is requesting three (3) semester hours of upper-division or graduate accounting credit for AGC 6075 – Managerial Accounting from Florida Gulf Coast University.

Board records indicate that the course was previously approved by the Committee for three (3) semester hours of graduate accounting credit. However, on the bottom of page 1 of the course syllabus states that ACG 6075 addresses concepts covered in the undergraduate cost accounting class and because of the similarity between the two courses, historically, the Florida Board of Accountancy has not counted this course for purposes of the 150-credit hour requirement.

Motion was made by Dr. Dennis and seconded by Dr. McGill to deny three (3) semester hours of upper-division or graduate accounting credit for ACG 6075 – Managerial Accounting from Florida Gulf Coast University because the course syllabus provided by the university indicates that the course duplicates undergraduate cost accounting. Upon vote, the motion passed unanimously.

#### **C. Ecker, Justin Willis**

Mr. Ecker is requesting three (3) semester hours in cost/managerial accounting or

accounting data analytics credit for ACCT 5355 – Information Systems in Accounting from Texas A&M University.

Motion was made by Dr. McGill and seconded by Dr. Trompeter to approve three (3) semester hours of accounting data analytics credit for ACCT 5355 – Information Systems in Accounting from Texas A&M University. Upon vote, the motion passed unanimously.

**D. Gonser, Sarah Lea**

Ms. Gonser is requesting three (3) semester hours of upper-division accounting credit for ACCT 321 – Introduction to Accounting Systems from West Virginia University.

Motion was made by Dr. Trompeter and seconded by Dr. McGill to approve three (3) semester hours of upper-division accounting credit for ACCT 321 – Introduction to Accounting Systems from West Virginia University. Upon vote, the motion passed unanimously.

**E. Perez, Roxana**

Ms. Perez is requesting three (3) semester hours of upper-division accounting credit for ACG 3103 - Intermediate Financial Accounting from Miami Dade College. She has already been awarded three (3) semester hours of upper-division accounting credit for ACG 4101 – Financial Accounting from Florida International University.

Motion was made by Dr. Dennis and seconded by Dr. Trompeter to deny three (3) semester hours of upper-division accounting credit for ACG 3103 – Intermediate Financial Accounting from Miami Dade College because the course duplicates ACG 4101 – Financial Accounting from Florida International University, for which she has already received credit. Upon vote, the motion passed unanimously.

**V. University Course Review**

**A. Purdue Global University**

Purdue Global University is requesting four (4) quarter hours of graduate tax credit for AC 566 – Tax Research and Intro to International Taxation.

At the November 19, 2025, meeting, the Committee tabled the request and asked the University to provide a more detailed course syllabus, including the chapters covered; an explanation as to why there is no prerequisite for the course; and clarification regarding the type and number of credit hours being requested.

Purdue Global University stated that the course does not have a prerequisite because it may be taken in any order and focuses on research and tax practice and therefore does not need any foundation concepts beforehand.

Motion was made by Dr. McGill and seconded by Dr. Trompeter to approve four (4) quarter hours of graduate tax credit for AC 566 – Tax Research and Intro to International

Taxation. Upon vote, the motion passed unanimously.

**B. /Upper Iowa University**

Upper Iowa University is requesting three (3) semester hours of upper-division accounting credit for ACCT 304 – Accounting Ethics for Florida.

Motion was made by Dr. Dennis and seconded by Dr. McGill to approve three (3) semester hours of upper-division accounting credit for ACCT 304 – Accounting Ethics for Florida. Upon vote, the motion passed unanimously.

The University is also requesting reconsideration of three (3) semester hours of upper-division accounting credit for ACCT 425 – Auditing. The Committee previously reviewed this course at its August 14, 2025, meeting and awarded two (2) semester hours of upper-division accounting credit.

Motion was made by Dr. Dennis and seconded by Dr. Trompeter to approve three (3) semester hours of upper-division accounting credit for ACCT 425 - Auditing. Upon vote, the motion passed unanimously.

**VI. Administrative Matters**

**A. Law and Rules (informational)**

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

None

**VII. Set Future Meeting Date**

May 26, 2026 @ 2:00 p.m.

**VIII. Adjourn**

The meeting was adjourned at 2:05 p.m.



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M.G. Fennema