



Ron DeSantis, Governor
Melanie S. Griffin, Secretary

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

May 26, 2026

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 Karan Lee, Management Review Specialist, reflecting the following:

Committee Members Present:

Dr. Martin Fennema – Chair
Dr. Sean Dennis
Dr. Gary McGill

Committee Members Absent:

Dr. Mark Myring
Mr. Steven Platau

Staff Members Present:

Roger Scarborough, Director
Kevin Brown
Alexandra Herrera
Karan Lee
Barbara Whitney

Others Present:

Rachelle Munson, Senior Assistant Attorney General and Board Counsel

Ms. Lee informed the committee that Mr. Michael Kridel and Dr. Gregory Trompeter had

resigned from the committee.

III. Ratify Minutes from November 19, 2025

Motion was made by Dr. McGill and seconded by Dr. Sean to approve the minutes of the February 3, 2026, meeting. Upon vote, motion passed unanimously.

IV. Individual Course Review

A. Alcorn, Darren

Mr. Alcorn is requesting 2.67 semester hours of upper-division cost/managerial accounting credit for ACCT 431 – Management Accounting from Northwestern University.

Motion was made by Dr. Dennis and seconded by Dr. McGill to approve 2.67 semester hours of upper-division cost/managerial accounting credit for ACCT 431 – Management Accounting from Northwestern University.

B. Gjura, Luka

Mr. Gjura is requesting three (3) semester hours of upper-division accounting credit for MSA 741 Critical Thinking for Accountants from Nichols College.

Motion was made by Dr. Dennis and seconded by Dr. McGill to approve three (3) semester hours of upper-division accounting credit for MSA 741 Critical Thinking for Accountants from Nichols College. Upon vote, the motion passed unanimously.

C. Kulp, Christopher Dale

Mr. Kulp is requesting the following:

- Two (2) semester hours of upper-division accounting or cost/managerial accounting credit for BUSI 611 – Managerial Accounting from the University of Maryland.

Motion was made by Dr. Dennis and seconded by Dr. McGill to deny two (2) semester hours of upper-division accounting or cost/managerial accounting credit for BUSI 611 – Managerial Accounting from the University of Maryland. Upon vote, the motion passed unanimously.

- Three (3) semester hours of upper-division accounting or cost/managerial accounting credit for ACCT 604 – Performance Management and Accounting Controls from the University of Baltimore.

Motion was made by Dr. Dennis and seconded by Dr. McGill to approve three (3) semester hours of upper-division accounting or cost/managerial accounting credit for ACCT 604 – Performance Management and Accounting Controls from the University of Baltimore. Upon vote, the motion passed unanimously.

- Three (3) semester hours of cost/managerial accounting credit for ACCT 752 – Accounting Information Systems from the University of Baltimore.

Motion was made by Dr. McGill and seconded by Dr. Dennis to deny three (3) semester hours of cost/managerial accounting credit for ACCT 752 – Accounting Information Systems from the University of Baltimore; however, they approved it for upper-division accounting information systems credit. Upon vote, the motion passed unanimously.

D. Nelson, Kenneth

Mr. Nelson is requesting three (3) semester hours of upper-division accounting credit for ACCT 4750 – Technology and Values in the Accounting Profession from Georgia State University.

Motion was made by Dr. McGill and seconded by Dr. Dennis to deny three (3) semester hours of upper-division accounting credit for ACCT 4750 – Technology and Values in the Accounting Profession from Georgia State University due to the lack of detail in the syllabus regarding topics covered. Upon vote, the motion passed unanimously.

V. Administrative Matters

A. Law and Rules (informational)

B. Executive Director/Licensing Supervisor Comments.

Mr. Scarborough informed the committee that he had reached out to the FICPA to help identify individuals to fill the position vacated by Mr. Kridel and Dr. Trompeter. He explained that, pursuant to statute, the committee's composition requires a professor and a practicing CPA to fill the two vacancies. He also shared that he informed the FICPA that he would like to consider candidates from universities that are not currently represented on the committee.

Mr. Scarborough asked the committee members about their area of expertise and what areas do they believed should be represented by the new members.

The committee indicated that they would like someone with knowledge of accounting information systems (AIS) or data analytics.

Mr. Scarborough informed the committee that he would put together a list of the current committee member and their areas of expertise and send it to the members for review. After the information is confirmed, he will ask the committee to identify any areas where additional expertise may be needed based on the committee's current makeup.

Mr. Scarborough shared that most states are moving towards a 120-hour alternative licensure pathway. He explained that many states have polled major universities in their state to determine the accounting and business concentrations requirements for a bachelor's degree in accounting.

He stated that he would like to do the same with Florida universities and share the results with the committee to determine whether there should be a discussion about changing Florida's concentration requirements.

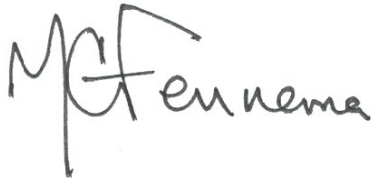
Dr. Fennema stated that, since Florida adopted the 120-semester-hour requirement to sit for the CPA examination, he did not think there was much to discuss.

VI. Set Future Meeting Date

August 12, 2026 @ 10:30 a.m.

VII. Adjourn

The meeting was adjourned at 2:53 p.m.

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

M.G. Fennema