I. Call to order

The meeting was called to order at 9:01 a.m.

II. Roll Call

The roll was called by Ms. Whitney, Regulatory Specialist II, and reflected the following persons in attendance:

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<tr>
<th>COMMITTEE MEMBERS</th>
<th>STAFF</th>
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<tr>
<td>Dr. M.G. Fennema, Chairman</td>
<td>Veloria Kelly, Director</td>
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<tr>
<td>Dr. Richard Morton</td>
<td>Richard Evans</td>
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<tr>
<td>Dr. Nicholas Mastracchio</td>
<td>Trenicia Jenkins</td>
</tr>
<tr>
<td>Dr. Gregory Trompeter</td>
<td>Karan Lee</td>
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<td></td>
<td>Candace Taylor</td>
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<td>Barbara Whitney</td>
</tr>
</tbody>
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OTHERS IN ATTENDANCE

Mary Ellen Clark, Senior Assistant Attorney General and Board Counsel  
Justin Thames, FICPA  
Jennifer Green, FICPA  
James Suh, NASBA  
Amy Fernandez, Nova Southeastern University  
Mark Friedman, University of Miami  
Allen Clarkson, Accreditation and Compliance, Western Governors University  
Darin Hobbs, Records, Western Governors University  
Delphine Wolsker, Evaluation, Western Governors University  
Eric Czerwinski, Curriculum Manager, GE, Western Governors University  
Laura Williams, Assessment Manager, Western Governors University  
Margaret Simonis, Mentoring Director, Western Governors University  
Melissa Clark, Curriculum Manager, GE, Western Governors University  
Michele Souder, Course Mentor, Western Governors University  
Regina Henry, Instructional Design Manager, Western Governors University  
Roderick Willis, Accreditation, Western Governors University  
Sean Spears, Accreditation and Compliance, Western Governors University  
Lucas Kalvie, Vice Provost, Accreditation and Compliance, Western Governors University
III. Approve minutes from November 29, 2016, meeting

Motion was made by Dr. Mastracchio, and seconded by Dr. Trompeter, to approve the November 29, 2016, minutes. Upon vote, the motion passed unanimously.

IV. Individual Curriculum Review

A. APPLICANT: Margarita Chijin – InterAmerican University of Puerto Rico
   Examination Applicant #341353

Motion was made by Dr. Trompeter, and seconded by Dr. Mastracchio, to recommend the Board deny upper-division accounting credit for ACCT 3050 (1162) Introduction to Managerial Accounting. Upon vote, the motion passed unanimously.

Motion was made by Dr. Mastracchio, and seconded by Dr. Morton, to recommend the Board approve two (2) semester hours of upper-division accounting credit for ACCT 2051 (2061) Intermediate Accounting I. Upon vote, the motion passed unanimously.

Motion was made by Dr. Morton, and seconded by Dr. Trompeter, to recommend the Board approve two (2) semester hours of upper-division accounting credit for ACCT 2052 (2062) Intermediate Accounting II. Upon vote, the motion passed unanimously.

Motion was made by Dr. Mastracchio, and seconded by Dr. Morton, to recommend the Board approve two (2) semester hours of upper-division accounting credit for ACCT 2015 (2055) Cost Accounting. Upon vote, the motion passed unanimously.

Motion was made by Dr. Trompeter, and seconded by Dr. Mastracchio, to recommend the Board approve three (3) semester hours of upper-division accounting credit for ACCT 2030 (2041) Tax Systems of Puerto Rico I. Upon vote, the motion passed unanimously.
B. APPLICANT: Chantell Sicard – Western Governors University
Examination applicant # 344382

Motion was made by Dr. Trompeter, and seconded by Dr. Morton, to recommend the
Board approve three (3) semester hours of upper-division accounting credit for **BGA1 Problems in Budgeting and Financial Statements** for this candidate only. Upon vote, the motion passed unanimously.

Motion was made by Dr. Trompeter, and seconded by Dr. Morton, to recommend the Board approve three (3) semester hours of upper-division general business credit for **FNC1 Fundamentals of Finance, Accounting and Information Technology** for this candidate only. Upon vote, the motion passed unanimously.

Motion was made by Dr. Morton, and seconded by Dr. Trompeter, to recommend the Board deny upper-division general business credit for **FNT1 Business Applications for Finance, Accounting, and Information Technology** for this candidate only as it duplicates FNC1 Fundamental of Finance, Accounting and Information Technology. Upon vote, the motion passed unanimously.

Motion was made by Dr. Trompeter, and seconded by Dr. Morton, to recommend the Board deny upper-division general business credit for **JET2 Financial Analysis** for this candidate as this is a principles of accounting course and therefore cannot be counted for business or accounting credit. Upon vote, the motion passed unanimously.

Motion was made by Dr. Trompeter, and seconded by Dr. Mastracchio, to recommend the Board approve three (3) semester hours of upper-division general business credit for **JGT2 Decision Analysis** for this candidate only. Upon vote, the motion passed unanimously.

Motion was made by Dr. Trompeter, and seconded by Dr. Morton, to recommend the Board approve two (2) semester hours of upper-division general business credit for **JFT2 Organizational Management** for this candidate only. Upon vote, the motion passed unanimously.

Motion was made by Dr. Trompeter, and seconded by Dr. Morton, to recommend the Board approve two (2) semester hours of upper-division general business credit for **EGT1 Economics and Global Business Applications** for this candidate only. Upon vote, the motion passed unanimously.
JHT2 Strategic Management for this candidate only. Upon vote, the motion passed unanimously.

Motion was made by Dr. Morton, and seconded by Dr. Trompeter, to recommend the Board approve two (2) semester hours of upper-division general business credit for JIT2 Risk Management for this candidate. Upon vote, the motion passed unanimously.

Motion was made by Dr. Trompeter, and seconded by Dr. Mastracchio, to recommend the Board approve three (3) semester hours of upper-division general business credit for SAT2 Leadership for this candidate only. Upon vote, the motion passed unanimously.

Motion was made by Dr. Morton, and seconded by Dr. Trompeter, to recommend the Board approve three (3) semester hours of upper-division general business credit for LWC1 Fundamentals of Business Law and Ethics for this candidate only. Upon vote, the motion passed unanimously.

V. College/University Curriculum Review

A. Nova Southeastern University

Motion was made by Dr. Trompeter, and seconded by Dr. Morton, to recommend the Board approve three (3) semester hours of upper-division accounting credit for ACT 5772 (3910) Special Topics. Upon vote, the motion passed unanimously.

B. University of Miami

Motion was made by Dr. Trompeter, and seconded by Dr. Morton, to recommend the Board approve two (2) semester hours of upper-division accounting credit for ACC 630 International Financial Reporting Standards (IFRS). Upon vote, the motion passed unanimously.

Motion was made by Dr. Morton, and seconded by Dr. Trompeter, to recommend the Board approve two (2) semester hours of upper-division accounting credit for ACC 664 Global Mergers & Acquisitions. Upon vote, the motion passed unanimously.

C. Western Governors University

After receiving approval from the staff at Western Governors University (WGU), the committee elected to table discussions relating to the WGU curriculum pending a research and analysis report from the National Associations of State Boards of Accountancy. The curriculum will be placed on the next scheduled agenda.
VI. Other Business

None at this time.

VII. Set Future Date
The next Accounting Education Advisory Committee meeting was scheduled for March 6, 2017, at 9:00 am.

The meeting was adjourned at 11:44 a.m.

_______________________________________
Dr. M.G. Fennema, Chair