I. **Call to order**

The meeting was called to order at 9:00 a.m.

II. **Roll Call**

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

**COMMITTEE MEMBERS**

- Dr. M.G. Fennema, Chairman
- Mr. Michael Kridel, CPA
- Dr. Nicholas Mastracchio
- Dr. Gary McGill
- Dr. Richard Morton
- Dr. Gregory Trompeter

**STAFF**

- Veloria Kelly, Director
- Karan Lee
- Candace Taylor
- Barbara Whitney

**OTHERS IN ATTENDANCE**

- Mary Ellen Clark, Senior Assistant Attorney General and Board Counsel
- Justin Thames, FICPA
- James Suh, NASBA
- Kathy Ebert, Curriculum Program Manager, Western Governors University (WGU)
- Allen Clarkson, Program Compliance, WGU
- Delphine Wolsker, Evaluation, WGU
- Erin Czerwinski, GE, Curriculum Manager, WGU
- Margaret Simonis, Director, Mentoring, WGU
- Melissa Clark, GE, Curriculum Manager, WGU
- Regina Henry, ID Manager, WGU
- Roderick Willis, Program Compliance, WGU
- Lucas Kavlie, Vice Provost, Accreditation and Compliance, WGU
- David Leasure, Provost, WGU
- Kathleen Stone, Curriculum Director, WGU
- Richard Barnes, Program Manager, Course Mentoring, Accounting, WGU
- Lyndi Wilson, Evaluation, WGU
- Tonia Howe, Evaluation, WGU
- Angela Shepherd, Sr. Manager, Student Mentoring, WGU
III. Approve minutes from February 1, 2017, meeting

Motion was made by Dr. Trompeter, and seconded by Dr. Morton, to approve the February 1, 2017, Education Committee meeting minutes. Upon vote, the motion passed unanimously.

IV. College/University Curriculum Review

A. Western Governors University

Motion was made by Dr. McGill and seconded by Mr. Kridel to recommend the Board deny upper-division accounting credit for **UFC1, Managerial Accounting**. Upon vote, the motion passed unanimously.

Motion was made by Dr. McGill and seconded by Dr. Morton to recommend the Board approve three (3) semester hours of upper-division accounting credit for **C237, Taxation I**. Upon vote, the motion passed unanimously.

Motion was made by Dr. McGill and seconded by Dr. Trompeter to recommend the Board approve three (3) semester hours of upper-division accounting credit for **C238, Taxation II**. Upon vote, the motion passed unanimously.

Motion was made by Dr. Mastracchio and seconded by Mr. Kridel to recommend the Board approve three (3) semester hours of upper-division accounting credit for **C240, Auditing**. Upon vote, the motion passed unanimously.

Motion was made by Dr. Morton and seconded by Dr. McGill to recommend the Board approve three (3) semester hours of upper-division accounting credit for **C242, Accounting Information Systems**. 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 accounting credit for **C248, Intermediate Accounting I** and three (3) semester hours of upper-division accounting credit for **C250, Intermediate Accounting II**. 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 accounting credit for **C250, Cost and Managerial Accounting**. Upon vote, the motion passed unanimously.
Motion was made by Dr. McGill and seconded by Dr. Trompeter to recommend the Board deny upper-division accounting credit for C251, Accounting Capstone. Upon vote, the motion passed unanimously.

Motion was made by Dr. McGill and seconded by Dr. Trompeter to recommend the Board approve three (3) semester hours of upper-division business credit for C251, Accounting Capstone. Upon vote, the motion passed unanimously.

Motion was made by Dr. McGill and seconded by Dr. Trompeter to recommend the Board approve three (3) semester hours of graduate level accounting credit for C239, Advanced Tax Concepts. Upon vote, the motion passed unanimously.

Motion was made by Dr. Morton and seconded by Dr. Trompeter to recommend the Board deny graduate accounting credit for C243, Advanced Financial Accounting. Upon vote, the motion passed unanimously.

Motion was made by Dr. Trompeter and seconded by Dr. McGill to recommend the Board approve three (3) semester hours of upper-division accounting credit for C243, Advanced Financial Accounting. Upon vote, the motion passed unanimously.

Motion was made by Dr. Mastracchio and seconded by Dr. Morton to recommend the Board deny graduate credit but approve three (3) semester hours of upper-division accounting credit for C244, Advanced Auditing, as this course duplicates auditing I. Upon vote, the motion passed unanimously.

Motion was made by Dr. McGill and seconded by Dr. Morton to recommend the Board approve three (3) semester hours of graduate accounting credit for C245, Accounting Research. Upon vote, the motion passed unanimously.

Motion was made by Dr. Trompeter and seconded by Dr. McGill to recommend the Board approve three (3) semester hours of graduate accounting credit for C252, Governmental and Nonprofit Accounting. Upon vote, the motion passed unanimously.

Motion was made by Dr. Morton and seconded by Dr. Trompeter to recommend the Board deny graduate credit but approve three (3) semester hours of upper-division accounting credit for C253, Advanced Managerial Accounting as this course duplicates cost accounting I. Upon vote, the motion passed unanimously.

Motion was made by Dr. Mastracchio and seconded by Dr. McGill to recommend the Board approve three (3) semester hours of graduate accounting credit for C245, Fraud and Forensic Accounting. Upon vote, the motion passed unanimously.

Motion was made by Dr. McGill and seconded by Dr. Morton to recommend the Board approve three (3) semester hours of upper-division business credit for FVC1, Global Business. Upon vote, the motion passed unanimously.
Motion was make by Dr. McGill and seconded by Dr. Tompeter to recommend the Board approve three (3) semester hours of upper-division business law credit for C241, Business Law for Accountants. Upon vote, the motion passed unanimously.

The Committee requested more detailed course information for the remainder of the business and business law courses. Western Governors staff agreed to provide the same in-depth level of course material as was provided for the accounting courses in time to place the material on the next agenda.

V. Other Business

Committee members discussed their views/concerns on competency based education. James Suh, from NASBA, was requested to provide a report listing the States that accept Western Governors University courses in meeting their CPA exam and licensure requirements.

VI. Set Future Date

The next Accounting Education Advisory Committee meeting was scheduled for April 5, 2017, at 1:00 pm.

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

Dr. M.G. Fennema, Chair