

# ACCOUNTING ADVISORY COMMITTEE MEETING MINUTES

**April 26, 2004**

The Accounting Advisory Committee met at 4:00 p.m., Monday, April 26. Those in attendance were Mr. Richard Bowden, Dr. John Boyd, Ms. Myra Decker, Ms. Kayla Fessler, Mr. David Greenwell, Ms. Charlo Reynolds, Dr. Jim Schwark, and Mr. Ron Summers. Ms. Debbie Gardner, Mr. Tim Hassen, Mr. Alan Jones, and Ms. Linda Lawson were unable to attend.

Dr. Jim Schwark welcomed committee members and reported on the enrollment trends in accounting courses. He also gave a brief overview of changes in the program and accomplishments made.

A discussion concerning the curriculum of the program followed. Dr. Boyd reported on changes he had made in the Income Tax Accounting course. Committee members recommended that the department work toward offering special topics courses in auditing, fraud and forensic auditing, and ethics.

Mr. David Greenwell reported on the changes in continuing professional education for certified public accountants who are not in the practice of public accounting. The committee agreed that this might provide an opportunity to offer continuing professional education courses and workshops because of the potential increase in demand for inexpensive CPE.

Ms. Fessler provided a report on the number of graduates for the last two years. There were four AAS graduates in Spring 2003, none in Summer or Fall 2003, and five in Spring 2004. There were three certificate graduates during this time period.

The consensus of committee members who were present is that the associate in applied science degree in accounting would not be beneficial to their businesses or agencies

Mr. Greenwell said that he wants the staff in his public accounting practice to be certified public accountants, and the AAS degree is not a transferable one. He could use some employees at the paraprofessional level, but the accounting technician certificate would be just as beneficial as the degree.

Mr. Bowden stated that the accounting job listings for his state agency just require a certain number of credit hours in accounting. They do not recognize the associate degree.

Ms. Reynolds said that the associate degree is not beneficial at the federal level either. The lower GS levels look at the number of accounting hours. A four-year degree is required for promotion to the upper GS levels.

Dr. Boyd presented information on the ACBSP accreditation the business division is working toward. The committee expressed favorable opinions on this endeavor. They were especially interested in the potential for transfer of some of our upper-level accounting courses to some of the four-year schools where these courses are 3000 and 4000 level courses.

Ms. Myra Decker presented information on the Business Lecture Series and asked for suggestions for future speakers. Mr. Bowden suggested that she contact the state auditor.

Mr. Summers requested that if any of the advisory committee members have positions open up, they contact us.

The meeting adjourned at 5:30 p.m.