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Accounting Education: A Statistical Survey, 1982-83

Doyle Z. Williams

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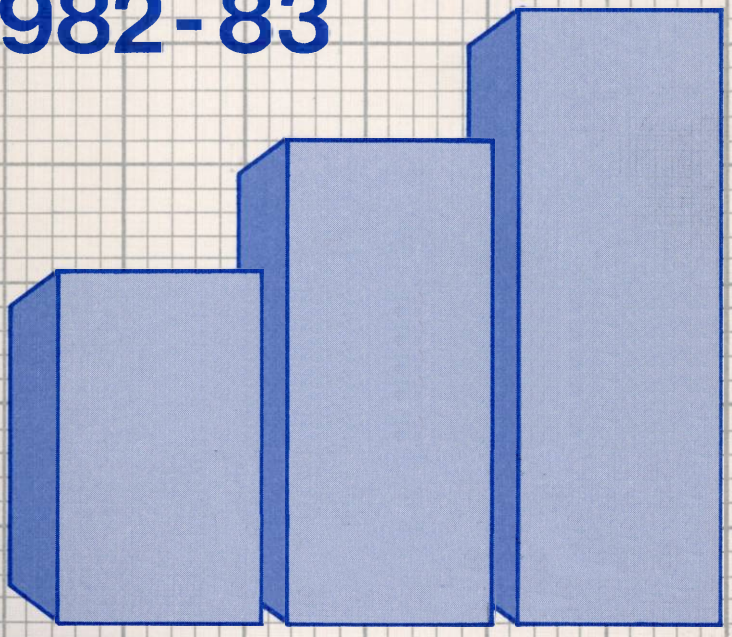

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AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

ACCOUNTING EDUCATION A Statistical Survey 1982-83 AICPA

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A Statistical Survey 1982-83

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Contents

Preface

During the 1968–69 academic year, a national survey of accounting education was conducted by the American Institute of Certified Public Accountants and participating state societies. The survey findings were published by the Institute as *A Statistical Survey of Accounting Education: 1967–68.* Because of the reception given to that initial exploratory study of selected quantitative aspects of accounting education, follow-up studies have since then been conducted at five-year intervals. This report is based upon the fourth national statistical survey of accounting education, done in 1982–83 and sponsored by the American Institute of Certified Public Accountants.

The survey includes data obtained from the Administrators of Accounting Programs Data Base Project. The purpose of these surveys was to obtain selected empirical data about accounting education that may be useful to accounting educators, practitioners, and others interested in advancing the academic preparation of those entering professional accounting careers.

The study provides a statistical description of selected characteristics of accounting education in junior, senior, and graduate institutions. Included in the study are empirical data describing the types of institutions that offer accounting programs and a profile of accounting faculty members, including their educational backgrounds, salaries, and teaching loads. In addition, quantitative data pertaining to accounting students and accounting curricula are presented, including the extent of selected types of financial support available for accounting education.

The profile of accounting education presented in this study may be useful in recruiting students to accounting education and in planning curricula and assessing trends in the academic preparation of individuals for professional accounting careers. The findings of this study might suggest areas for further, more intensive research.

The author is grateful to the members of the Data Base Committee of the Administrators of Accounting Programs for their review of the survey questionnaire, whose suggestions were invaluable. Of course, special thanks are due to the schools that supplied the empirical data for this study.

Gratitude is also due James H. MacNeill, director of the relations with educators division of the American Institute of Certified Public Accountants, for it was through his helpful counsel that this fourth survey was planned and executed. In addition, special appreciation is due his secretary, Ann Morelli, for handling many of the administrative details of this project. Finally, I acknowledge the assistance of Merrill Lewis and Robert Gerber, graduate students at the University of Southern California, in tabulating the data.

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1

Introduction

The increasing emphasis on accounting education for the preparation of those entering the accounting profession has given rise to the need for a comprehensive profile of collegiate accounting education. This study seeks to describe selected quantitative aspects of accounting education. Its purpose is to identify certain human and economic aspects of accounting education and to present a profile of accounting curricula.

The findings of this profile of accounting education may provide guidance in planning accounting curricula, recruiting students to the study of accounting, and obtaining economic support for accounting education. The study may also be useful in assessing trends in the academic preparation of accountants—a necessary step in the effort to achieve high-quality education.

To place the findings of this study in perspective, a word is needed about the nature of related studies and the background for this investigation.

Previous Research

Historically, the development of the formal collegiate study of accountancy in the United States can be linked directly to the growth of the public accounting profession. Since the beginning of the twentieth century, the accounting profession has turned over to colleges and universities almost full responsibility for the basic education and much of the pro-

fessional training of entrants into its ranks. For example, 95 percent of the 1970 CPA examination candidates had college degrees.[1]

In May 1969, the Council of the American Institute of Certified Public Accountants adopted the policy that at least five years of college study should be the standard education requirement for CPAs and that, for those who meet this standard, no qualifying experience should be required.[2]

The increasing emphasis on collegiate education as a requisite for professional accounting practice heightens the importance of clearly understanding the nature of accounting education and its environment. Unfortunately, however, the data available for constructing an accurate national profile of accounting education have been limited.

Studies About the Quality of Accounting Education

Probably the most influential studies relating to accounting education in recent years have dealt with issues of quality. Among the many studies on the qualitative aspects of accounting education, the three that have received the greatest attention, and probably the widest acceptance, are the Gordon and Howell study,[3] the Pierson study,[4] and *Horizons for a Profession* by Roy and MacNeill.[5]

The Gordon and Howell study and the Pierson study both were published in 1959. Although the emphasis of these studies was on general business education, the findings were relevant to accounting education. And, even though the impact of these studies is still being felt, some of the changes stimulated by these reports are clear. For example, during the 1960s, accounting education, like general business education, became increasingly integrated with other disciplines. At the introductory levels, increased attention was given to a practical orientation. Accounting data for decision-making purposes was given a prominent role. At the advanced levels, quantitative techniques were introduced, and finally, the number of accounting hours required for accounting majors declined.[6]

Horizons for a Profession by Roy and MacNeill focused specifically on the educational needs of the beginning CPA. *Horizons* presents a common body of knowledge appropriate for beginning practice as a CPA. Having met with general acceptance, the emerging impact of *Horizons for a Profession* on collegiate accounting education appears to be (1) increasing the emphasis on conceptual learning, (2) bringing added attention to and encouraging application of such tools as

1. Park Leathers, James A. Sullivan, and Jerome Bernstein, *Uniform Statistical Information Questionnaire: 1980 A Supplementary Report.*
2. For a full analysis of the policy on education and experience requirements, see *Report of the Committee on Education and Experience Requirements for CPAs* (New York: American Institute of Certified Public Accountants, 1969) and *Education Requirements for Entry Into the Accounting Profession: A Statement of AICPA Policies* (New York: American Institute of Certified Public Accountants, 1978).
3. Robert A. Gordon and James E. Howell, *Higher Education for Business* (New York: Columbia University Press, 1959).
4. Frank C. Pierson et al., *The Education of American Businessmen* (New York: McGraw-Hill, 1959).
5. Robert H. Roy and James H. MacNeill, *Horizons for a Profession* (New York: American Institute of Certified Public Accountants, 1967).
6. Roy and MacNeill, p. 165.

computers and quantitative methods, and (3) portending formal education for accounting to include graduate study.

One other study focusing in large measure on accounting education deserves mention. In 1972, John W. Buckley authored a study entitled *In Search of Identity: An Inquiry Into Identity Issues in Accounting*[7] whose purpose was "to expose and validate prevailing issues and attitudes in accounting education and the profession at large, although the emphasis was definitely on the former."[8]

Descriptive Studies

In addition to the studies devoted primarily to curriculum and subject content matters, other studies have focused upon quantitative aspects of accounting education. Among the most recent empirical studies that probably received the widest distribution are those by Simons,[9] Kollaritsch,[10] Keller,[11] and Williams.[12]

Simons's study, published in 1960, presents the findings of a survey of 1,237 graduates of the School of Business Administration, University of California, Los Angeles, who received bachelor's degrees with a concentration in accounting during the twelve-year period from 1946 to 1957. The principal topics to which the study was addressed were, When and where was interest in accounting first conceived by the respondents? How were the respondents trained? What are their occupations? and Are their aspirations being realized? Although the responses to these questions were highly enlightening with respect to the graduates of one school, their national applicability is a matter of conjecture.

Kollaritsch's study, published in 1968, consists of a survey of 1,220 individuals who graduated with bachelors' degrees from the department of accounting of the College of Administrative Science of Ohio State University from 1920 to 1967. Information was obtained about the respondents' academic, social, and economic backgrounds; their employment patterns and changes; their successes and failures; and their remuneration. Like Simons's study, the study by Kollaritsch focused principally on the postgraduation careers of accounting students and was limited to the graduates of a single institution.

Keller, on the other hand, sought to construct a state-wide profile of accounting education in California. His study, published in 1968, was based upon data obtained in March 1966. Keller circularized California accounting educators,

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7. John W. Buckley, *In Search of Identity: An Inquiry Into Identity Issues in Accounting* (San Francisco: California Certified Public Accountants Foundation, 1972).
8. Buckley, p. xi.
9. Harry Simons, *Education for Accountancy* (Los Angeles: University of California Bureau of Business and Economic Research, 1960).
10. Felix P. Kollaritsch, *Opinions, Scholastic Rankings, and Professional Progress of Accounting Graduates* (Columbus, Ohio: Ohio State University, College of Administrative Science, Department of Accounting, 1968).
11. Donald E. Keller, *A Research Study of Some Aspects of Accounting Education in California* (San Francisco: California Certified Public Accountants Foundation, 1968).
12. Doyle Z. Williams, *A Statistical Survey of Accounting Education: 1967–68* (New York: American Institute of Certified Public Accountants, 1969). *Accounting Education: A Statistical Survey, 1972–73* (New York: American Institute of Certified Public Accountants, 1974), and *Accounting Education: A Statistical Survey, 1977–78* (New York: American Institute of Certified Public Accountants, 1978).

CPA practitioners, and recently hired staff accountants to ascertain (1) feelings concerning desirable accounting education, (2) actual education of those hired, and (3) present and past accounting curricula of California colleges and universities. Although Keller's study was limited to one state, its publication offered probably the most complete profile then available on the quantitative aspects of accounting education.

The Keller and other studies were, in part, the genesis of the idea that a national profile of selected quantitative aspects of accounting education might be beneficial. In addition, it was believed that a national profile of accounting education that included information about accounting curricula would be useful in evaluating the long-range impact of *Horizons for a Profession.* Because of the need for more comprehensive data about accounting education, the first Accounting Education Survey was undertaken in 1967–68 by the American Institute of Certified Public Accountants in cooperation with participating state CPA societies. The results of the first survey were published in 1969 as *A Statistical Survey of Accounting Education: 1967–68.*[13]

In response to the reactions to the first Accounting Education Survey, a second survey was undertaken during 1972–73. The chief objective of the second survey was to determine the changing nature of accounting education in the United States as a result of the multiplicity of forces bearing upon it and other areas of higher education.[14]

A third survey was conducted in 1977–78, enabling an analysis of selected changes in accounting education over a ten-year period—the decade from 1967–68 to 1977–78.[15] Also published in 1978 was a study by James H. Sellers and J. Larry Hagler, who examined in detail selected characteristics of accounting educators; their study, nationwide in scope, was published under the title *The Academic Accountant: A Profile.*[16]

In 1980, the Accounting Administrators Group of the American Accounting Association established a national data base project. The purpose of the data base project is to collect and disseminate on an annual basis selected quantitative information about accounting programs and educators. To date, three surveys have been conducted—in the spring of 1980, the spring of 1981, and the fall of 1982.

Other Developments

Intense interest has developed with respect to schools of accounting and accreditation of accounting programs. In 1972, a Committee on Professional Recognition and Regulation (sponsored jointly by the American Institute of Certified Public

13. Williams, Doyle Z., *A Statistical Survey of Accounting Education—1967–68*, (New York: American Institute of Certified Public Accountants, 1969.
14. Williams, Doyle Z., *Accounting Education: A Statistical Survey—1972–73*, (New York: American Institute of Certified Public Accountants, 1973).
15. Williams, Doyle Z., *Accounting Education: A Statistical Survey—1977–78*, (New York: American Institute of Certified Public Accountants, 1973).
16. James H. Sellers and J. Larry Hagler, *The Academic Accountant: A Profile* (Oxford, Miss.: University of Mississippi School of Business Administration, 1978).

Accountants and the National Association of State Boards of Accountancy) made the following recommendations, which were endorsed by the board of directors of the American Institute of Certified Public Accountants:

> The Institute should encourage the establishment of professional schools of accounting at qualified and receptive colleges and universities. State societies and other segments of the profession should join with the Institute in this effort and provide financial support to the extent possible. A task force should be formed to develop standards for professional schools and to identify ways and means by which this recommendation can be translated into action. In the interim, the Institute should encourage and support pioneer programs to establish professional schools.[17]

In 1974, the American Institute of Certified Public Accountants Board on Standards for Programs and Schools of Professional Accounting was created. The board was charged to "identify those standards that, when satisfied by a school, would justify its recognition by the accounting profession. Particularly, attention should be given to the criteria for the school's curriculum which would be appropriate for a professional program in accounting."[18] In 1977, the board issued its *Final Report,* recommending that a minimum of five years of university education be required for a program in professional accounting. To insure that educational programs in accounting are responsive to the needs of future professional accountants, the board also recommended that specific standards for professional accounting programs be established and maintained through an accreditation process.

In August 1976, the president of the American Accounting Association charged the association's committee on accounting education "to prepare a statement of standards for accreditation of a diversity of accounting programs at the baccalaureate and postgraduate levels." In April 1977, the committee issued its report entitled *Standards for Professional Accounting Education.*[19] The committee noted that

> Adaptable as the curriculum may be to a variety of structures, completion of the *total professional accounting* curriculum cannot be accomplished in less than five years and may require more time.[20]

Although suggesting accreditation standards for four-year baccalaureate programs and master of business administration programs with accounting concentrations in response to the charge, the committee stated that such accreditations shall not be as professional accounting programs.

In 1977, a joint AAA/AICPA Committee to Establish an Accreditation Body was established in common recognition of the need to accredit accounting pro-

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17. "Thompson Exposes Tentative Proposals for Recognition and Regulation of CPAs," *CPA,* June, 1972, p. 2.
18. Board on Standards for Programs and Schools of Professional Accounting, *Final Report—Board on Standards and Schools of Professional Accounting* (New York: American Institute of Certified Public Accountants, 1977), p. 1.
19. Committee on Accounting Education (AAA), *Standards for Professional Accounting Education* (Sarasota, Florida: American Accounting Association, 1977).
20. Committee on Accounting Education (AAA), *Professional Accounting Education,* p. 2.

grams. Subsequently, the American Assembly of Collegiate Schools of Business established a subcommittee on accounting accreditation. The subcommittee recommended that the AACSB, with the full participation of the accounting profession, undertake the establishment of standards and development of an accreditation process for accounting programs to be implemented for the 1979 AACSB annual meeting. The recommendations of the subcommittee were approved at the April 1978 AACSB annual meeting. Programs at eighteen institutions received accounting accreditation in April 1982. An additional ten schools joined the accounting accreditation ranks in April 1983.

During the last ten years, substantial strides have been made in developing strong schools of accounting in the United States. As of June 30, 1983, twenty-five institutions have announced the formation of schools of accounting, compared to six in 1978. Several others are at various stages of development and approval.

In December 1977, the Federation of Schools of Accountancy was organized to promote strong, high-quality schools of accounting and five-year professional programs in accounting. The federation had a membership of twenty-two schools as of December 31, 1982, with several other schools expected to be admitted in 1983.

In 1981, a national, independent Commission on Professional Accounting Education was organized to examine strategies at the national level for implementing five-year programs in accounting education. The commission's two-part report, published in July 1983, assembles the arguments for five-year educational programs in accounting and details a strategy for achieving legislation implementing a five-year requirement.[21] Currently three states—Hawaii, Utah, and Florida—have enacted such legislation.

Clearly, history will record the last fifteen years as one of the most active periods for changes in U.S. accounting education. Thus, it is appropriate to continue to measure the changes in the quantitative characteristics of accounting education over the last one and one-half decades.

The Design of the Study

Empirical data for this analysis of accounting education were collected in the fall of 1982 from two primary sources. One major source of data was a questionnaire distributed to all educational institution members of the American Assembly of Collegiate Schools of Business (both accredited and nonaccredited) and to all members of the American Association of Junior Colleges. The completed questionnaires were returned by the responding schools to the Institute, which, in turn, forwarded the completed survey materials to the University of Southern California for tabulation and analysis. The data from this survey are identified in this report as the AICPA Survey.

The second major source of data for this report is a questionnaire distributed by the Data Base Project of the Administrators of Accounting Programs Group of the American Accounting Association. This questionnaire also was mailed to all

21. *A Postbaccalaureate Education Requirement for the CPA Profession* and *Implementation of a Postbaccalaureate Education Requirement for the CPA Profession* (New York: Commission on Professional Accounting Education, 1983).

AACSB educational institution members. It was returned by the respondents directly to the University of Southern California for analysis. The data from this survey is designated in this report as AAP Survey.

Table 1 reports the number of four-year and graduate institutions that completed usable questionnaires that were tabulated. Colleges and universities may find it useful to compare their local conditions with the findings presented in this report. Because not all respondents completed all questions, the indicated number of responding institutions varies from table to table.

Organization of the Study

Chapter 2 presents a profile of the four-year and graduate institutions that participated in this study. Chapter 3 presents an overview of accounting faculty members at four-year and graduate institutions and selected aspects of auxiliary support. Chapter 4 discusses undergraduate programs in accounting; chapter 5 analyzes graduate programs. Chapter 6 presents an overview of accounting education in community and junior colleges in the United States. The final chapter highlights the findings of the survey project. A copy of the AICPA questionnaire appears as an appendix.

Table 1

Participation of Four-Year and Graduate Institutions in the 1982–83 Accounting Education Surveys by Region and State

Region and State	Usable Questionnaires	
	AAP Survey[1]	AICPA Survey[2]
New England	19	25
Connecticut	3	6
Maine	3	1
Massachusetts	8	9
New Hampshire	1	3
Rhode Island	3	4
Vermont	1	2
Mideast	44	60
Delaware	1	1
District of Columbia	3	3
Maryland	4	4
New Jersey	7	12
New York	12	24
Pennsylvania	17	16
Great Lakes	46	58
Illinois	13	17
Indiana	5	9
Michigan	9	10
Ohio	12	13
Wisconsin	7	9
Plains	33	33
Iowa	7	5
Kansas	6	4
Minnesota	7	7
Missouri	8	11
Nebraska	2	3
North Dakota	1	1
South Dakota	2	2
Southeast	63	117
Alabama	7	8
Arkansas	4	8
Florida	0	11
Georgia	8	16
Kentucky	4	6
Louisiana	5	6
Mississippi	2	4

SOURCES: 1. 1982–83 AAP Data Base Project Questionnaire.
2. 1982–83 AICPA Accounting Education Survey Questionnaire.

Table 1 (continued)

Participation of Four-Year and Graduate Institutions in the 1982–83 Accounting Education Surveys by Region and State

Region and State	Usable Questionnaires	
	AAP Survey[1]	AICPA Survey[2]
North Carolina	10	23
South Carolina	4	8
Tennessee	8	11
Virginia	8	11
West Virginia	3	5
Southwest	32	48
Arizona	3	0
New Mexico	4	4
Oklahoma	2	8
Texas	23	36
Rocky Mountain	13	12
Colorado	4	6
Idaho	2	1
Montana	3	2
Utah	3	3
Wyoming	1	0
Far West	20	42
Alaska	0	1
California	12	29
Hawaii	1	2
Nevada	1	0
Oregon	3	6
Washington	3	4
Puerto Rico		1
Total	270	396

SOURCES: 1. 1982–83 AAP Data Base Project Questionnaire.
2. 1982–83 AICPA Accounting Education Survey Questionnaire.

2

Four-Year and Graduate Institutions Offering Accounting Programs

Although little generalized empirical data exist describing the types of institutions that offer accounting programs, this chapter offers some statistical information about four-year and graduate collegiate institutions that offer an accounting program.

Questionnaire Sample

Both the AICPA Accounting Education Survey Questionnaire and the 1982 AAP Data Base Project Questionnaire were distributed to all AACSB member schools. More than one-half of all AACSB accredited institutions participated in the two surveys. Table 2 presents data about the number of four-year and graduate institutions surveyed that are members of the American Assembly of Collegiate Schools of Business (AACSB). Few non-AACSB schools in the United States offer accounting programs. In the fall of 1982, of the 594 member schools 39 percent were accredited, about the same percent as in 1977.

Level of Program Offered

As noted in table 3, about three-fourths of the schools that completed usable questionnaires offer programs of study in Business Administration at both undergraduate and graduate levels. A few schools offer business undergraduate pro-

Table 2

Participation of Four-Year and Graduate Institutions in the 1982–83 Accounting Education Surveys by Accreditation Status Fall 1982

Accreditation Status	Number of AACSB Member Schools	Number of Usable Questionnaires Returned		Percent of Questionnaires Completed	
		AAP[1] Survey	AICPA[2] Survey	AAP Survey	AICPA Survey
Accredited	231	120	141	51.9%	61.0%
Nonaccredited	363	150	241	41.3	66.4
Total	594	270	382	45.5%	64.3%

SOURCES: 1. 1982–83 AAP Data Base Project Questionnaire.
2. 1982–83 AICPA Accounting Education Survey Questionnaire.
Respondents not identifying their accreditation status were excluded.

Table 3

Types of Offerings in Business Administration by Four-Year, Undergraduate, and Graduate Institutions Participating in the 1982–83 AICPA Accounting Education Survey

Types of Offerings	Number	Percent
Two-year, upper division only	4	1.0%
Four-year, undergraduate only	77	19.4
Four-year, undergraduate and graduate	302	76.3
Graduate program only	5	1.3
Other	8	2.0
Total	396	100.0%

SOURCE: 1982–83 AICPA Accounting Education Survey Questionnaire.

grams for the upper two years only—junior and senior—of a four-year program. For classification purposes in subsequent chapters of this report, these schools are included in the four-year category.

Table 4 presents the level of offering of specifically accounting programs at the schools participating in the AICPA Survey. About 40 percent of the schools offer accounting programs at both the undergraduate and graduate levels. As might be expected, AACSB accredited schools tend to offer accounting programs at both the undergraduate and graduate level, while nonaccredited schools tend to offer programs at the undergraduate level only.

Size of School

Accounting programs are offered on campuses of schools of all sizes. As noted in table 5, more than two-thirds of the accounting programs represented in the

survey are on campuses with enrollments of less than 11,000. However, 86.6 percent of all four-year and graduate institutions in the United States have total enrollments of less than 10,000.[22] From review of these data, it can be concluded that, in general, larger institutions tend to offer programs in accounting, which, in

Table 4

Level of Accounting Program Offered by Schools Participating in the 1982–83 AICPA Accounting Education Survey

Level of Program	Total	Non-AACSB Accredited	AACSB Accredited
(Sample size)	(n = 382)	(n = 241)	(n = 141)
Lower division only	3.7%	3.7%	3.5%
Undergraduate only	52.3	71.4	19.9
Both undergraduate and graduate	40.6	23.7	69.5
Graduate level only	3.4	1.2	7.1
Total	100.0%	100.0%	100.0%

SOURCE: 1982–83 AICPA Accounting Education Survey Questionnaire.

Table 5

Total Fall 1982 Enrollment at Schools Participating in the 1982–83 AICPA Accounting Education Survey

Enrollment	Number	Percent
Less than 2,000	78	19.7%
2,000– 4,999	97	24.5
5,000– 7,999	66	16.6
8,000–10,999	46	11.6
11,000–13,999	24	6.1
14,000–16,999	27	6.8
17,000–19,999	9	2.3
20,000–22,999	17	4.3
23,000–25,999	11	2.8
26,000–29,999	7	1.8
30,000–and more	14	3.5
Total	396	100.0%

SOURCE: 1982–83 AICPA Accounting Education Survey Questionnaire.

22. *Digest of Education Statistics 1982*, National Center for Education Statistics (Washington, D.C.: U.S. Government Printing Office, 1982), p. 110.

turn, suggests that an accounting program is available to most college students in the United States.

Summary

This study includes probably about one-half of the schools in the United States that offer accounting programs. Further, about 60 percent of the AACSB accredited schools are represented in this study. About 40 percent of the schools analyzed offer accounting programs at both the undergraduate and graduate levels. The data suggest that only those schools with small enrollments do not have accounting programs.

3

Accounting Faculty Members of Four-Year and Graduate Institutions

Educators and others having an interest in accounting education often inquire about accounting faculty members. Some of the questions that often arise and to which this chapter of the study is directed are these: What ranks do they hold? What are their salaries? What are their teaching loads? How do these characteristics of accounting faculty members compare with faculty in other disciplines? Are the characteristics changing?

Size of Faculties

Table 6 reveals that the 396 four-year and graduate institutions participating in the AICPA survey reported for the fall of 1982 total full-time teaching equivalents (FTEs) in accounting of 3,149 or an average of 8 FTEs per school. Of the responding institutions, 29 percent reported less than four full-time FTEs in accounting. On the other hand, 10 percent reported over seventeen full-time FTEs in accounting.

Rank

Ranks held by full-time accounting faculty members (table 7) have dipped below those held in all disciplines. In 1982, for example, 62 percent of all faculty in universities held the rank of professor or associate professor. In accounting, only

Table 6

Size of Full-Time Accounting Faculties by Number of FTEs at Four-Year and Graduate Institutions

Number of FTEs	1982–83
(Sample size)	(n = 3,149)
Less than 4	28.6%
4–6	25.5
7–9	13.6
10–12	11.6
13–15	8.1
16–17	3.0
Over 17	9.6
Total	100.0%

SOURCE: 1982–83 AICPA Accounting Education Survey Questionnaire.

Table 7

Rank Held by Full-Time Accounting Faculty Compared With All Disciplines at Four-Year and Graduate Institutions

Rank	**1967–68[1]**	**1977–78[2]**	**1982–83[3]**	**All Disciplines 1982–83[4]**
(Sample size)	(n = 1,440)	(n = 2,610)	(n = 2,834)	(n = 326,000)
Professor	21.9%	24.4%	24.5%	33.0%
Associate professor	26.0	25.6	25.0	29.0
Assistant professor	34.2	30.9	34.2	27.9
Instructor/lecturer	16.0	16.8	16.3	10.1
Other	1.9	2.3	—	—
Total	100.0%	100.0%	100.0%	100.0%

SOURCES:
1. Doyle Z. Williams, *A Statistical Survey of Accounting Education: 1967–68* (New York: American Institute of Certified Public Accountants, 1969), p. 15.
2. Doyle Z. Williams, *Accounting Education: A Statistical Survey, 1977–78* (New York: American Institute of Certified Public Accountants, 1978), p. 15.
3. 1982–83 AAP Data Base Project Questionnaire.
4. *Academe*, LXIX (July-August, 1983), p. 18.

49.5 percent of the faculty hold a rank above assistant professor. This disparity has slowly emerged since 1967, when the corresponding ranks represented 47.3 percent of faculty in all disciplines and 47.9 percent in accounting. Perhaps this difference in trends suggests that accounting faculties tend to be younger and have greater turnover.

A slightly higher percentage of accounting faculty members hold the rank of instructor or lecturer than is the case in other disciplines. In all disciplines, the percentage of faculty with instructor or lecturer rank has declined from 18 percent to 10 percent since 1967, while comparative percentages for accounting faculty have declined slightly to 16 percent. This difference could result from a lack of qualified candidates in accounting with appropriate credentials for promotion. It may also be indicative of greater use of doctoral students in accounting as full-time teachers, perhaps while working on dissertations, than in other disciplines.

Faculty Staffing Patterns

Table 8 presents the percentages of student credit hours taught by full-time and by doctorally qualified faculty in the fall of 1982. Almost 75 percent of all

Table 8

Percentages of Student Credit Hours Taught by Full-Time and by Doctorally Qualified Faculty in Fall 1982

	Total	Principles Level	Undergraduate Level	Graduate Level
(Sample size)	(n = 245)	(n = 245)	(n = 245)	(n = 109)
A. % Taught by Full-time faculty				
Less than 25%	9.0%	22.4%	14.7%	6.4%
25%–49%	8.6	7.8	3.3	.9
50%–74%	20.0	18.8	9.8	12.9
75% and over	62.4	51.0	72.2	79.8
Total	100.0%	100.0%	100.0%	100.0%
Mean	73.6%	63.3%	76.3%	86.3%
(Sample size)	(n = 245)	(n = 245)	(n = 245)	(n = 109)
B. % Taught by Doctorally qualified faculty				
Less than 25%	43.7%	73.8%	41.2%	15.6%
25%–49%	35.9	16.8	19.1	3.7
50%–74%	15.1	5.7	26.2	18.3
75% and over	5.3	3.7	13.5	62.4
Total	100.0%	100.0%	100.0%	100.0%
Mean	30.1%	16.3%	37.1%	73.0%

SOURCE: 1982–83 AAP Data Base Project Questionnaire.

accounting credit hours are taught by full-time faculty, yet only 30 percent are taught by doctorally qualified faculty. This difference is most striking for the "principles level" courses in accounting. The data in table 8 suggest that only about one out of six principles-of-accounting courses are taught by doctorally qualified faculty; as noted earlier, this perhaps reflects heavy use of doctoral (or master's) students in the classroom.

The ratio of total student credit hours to total FTEs is presented in table 9. Accreditation standards require not less than one FTE per 400 student credit hours for undergraduate instruction and one FTE per 300 student credit hours at the graduate level. Although the data in table 9 do not distinguish between undergraduate and graduate semester hours, clearly well over one-quarter of the responding institutions exceed the accreditation requirement.

Table 10 presents the ratio of part-time to full-time accounting faculty members over the last fifteen years. In 1967–68 the ratio was 85.7 part-time faculty

Table 9

Ratio of Total Student Credit Hours to Total FTEs

Ratio	Total	AACSB Accredited	Non-AACSB Accredited
(Sample size)	(n = 227)	(n = 102)	(n = 125)
Less than 250	34.4%	28.4%	39.2%
250–299	7.1	7.8	6.4
300–349	14.2	14.7	14.4
350–399	18.2	22.6	14.4
400–449	7.9	10.8	5.6
450 and over	18.2	15.7	20.0
Total	100.0%	100.0%	100.0%
Mean ratio	315	324	307

SOURCE: 1982–83 AAP Data Base Questionnaire.

Table 10

Ratio of Part-Time FTEs Per 100 Full-Time FTEs in Accounting at Four-Year and Graduate Institutions

Year	Ratio
1967–68	85.7[1]
1972–73	68.3[2]
1977–78	37.2[3]
1982–83	20.0[4]

SOURCES: 1. Doyle Z. Williams, *A Statistical Survey of Accounting Education: 1967–68* (New York: American Institute of Certified Public Accountants, 1969), p. 16.
2. Doyle Z. Williams, *Accounting Education: A Statistical Survey, 1972–73* (New York: American Institute of Certified Public Accountants, 1974), p. 16.
3. Doyle Z. Williams, *Accounting Education: A Statistical Survey, 1977–78* (New York: American Institute of Certified Public Accountants, 1978), p. 16.
4. 1982–83 AAP Data Base Project Questionnaire.

members to 100 full-time faculty members. Although accounting enrollments have grown dramatically over the last fifteen years, the proportion of FTEs represented by part-time faculty has dropped significantly. This ratio improvement may have been the result of larger class loads for full-time faculty.

Faculty Qualifications

In general, accreditation standards require that 50 percent of the FTEs required for undergraduate instruction and 75 percent for graduate instruction hold the doctorate. In addition at least 40 percent of the FTEs required for the undergraduate program and 60 percent for the graduate program must hold a professional certificate. Similar standards apply to recent professional experience.[23]

An analysis of the highest degrees held by full-time accounting faculty members in 1967–68, 1977–78, and 1982–83 are presented in table 11. The increase of those holding the doctorate over the ten-year period from 1967–68 to 1977–78 was 18 percent. Since 1977–78, however, there has been no measurable

Table 11

Highest Degrees Earned and Certificates Held by Full-Time Accounting Faculty Members at Four-Year and Graduate Institutions

			1982–83[3]		
Degree	1967–68[1]	1977–78[2]	Total	AACSB Accredited	Non-AACSB Accredited
(Sample size)	(n = 1,309)	(n = 2,491)	(n = 2,849)	(n = 1,766)	(n = 1,083)
Doctorate	31.4%	49.5%	49.3%	60.6%	30.9%
Law	6.4	4.4	4.4	3.6	5.7
Master's	56.8	43.1	42.3	31.2	60.4
Bachelor's	5.4	3.0	4.0	4.6	3.0
Total	100.0%	100.0%	100.0%	100.0%	100.0%
CPA certificates	59.7%	66.4%	68.3%	61.2%	69.3%
CMA, CIA, or CDP certificates	—	5.1	7.9	8.5	7.1
Total Certificates	59.7%	71.5%	76.2%	69.7%	76.4%

SOURCES: 1. Doyle Z. Williams, *A Statistical Survey of Accounting Education: 1967–68* (New York: American Institute of Certified Public Accountants, 1969), p. 17.
2. Doyle Z. Williams, *Accounting Education: A Statistical Survey, 1977–78* (New York: American Institute of Certified Public Accountants, 1978), p. 17.
3. 1982–83 AAP Data Base Project Questionnaire.

23. For a complete description of the accreditation personnel standards, see *Accreditation Council Policies, Procedures, and Standards 1983–84* (St. Louis, Mo.: American Assembly of Collegiate Schools of Business, 1983), pp. 37–41.

change. As might be expected, the doctorate is more prevalent among faculties of AACSB accredited schools than at non-AACSB accredited institutions. The master's degree is commonly the highest degree earned by faculty members at non-accredited schools.

The CPA certificate is held by 68.3 percent of full-time accounting faculty members. When coupled with the CMA and other certificates, the percentage rises to 76.2—well above accreditation requirements. Professional certification of accounting faculty members has increased 16.5 percent over the last fifteen years.

Table 12 reports that at more than 60 percent of the institutions participating in the AICPA survey more than one-half of the accounting faculty had sixty days of professional experience within the last five years. Interestingly, accounting faculties at non-AACSB accredited schools are more likely to meet this standard than those whose business schools are already accredited. As reported in table 13, the most common form of experience was gained from consulting and employment activity; next most common was committee service.

Table 12

Percent of Accounting Faculty With Sixty Days Professional Experience Within Last Five Years, Fall 1982

Percent of Faculty	Total	AACSB Accredited	Non-AACSB Accredited
(Sample size)	(n = 396)	(n = 141)	(n = 255)
0–24%	19.7%	20.6%	19.2%
25–49%	18.2	30.8	11.8
50–74%	25.3	28.7	23.5
75–100%	36.8	19.9	45.5
Total	100.0%	100.0%	100.0%

SOURCE: 1982–83 AICPA Accounting Education Survey Questionnaire.

Table 13

Percent of Accounting Faculty With Thirty Days or More Professional Experience in Selected Activities, Fall 1982

Percent of Faculty	Consulting/ Employment	Committee Service	Boards of Directors	Development of Case Material
(Sample size)	(n = 396)	(n = 396)	(n = 396)	(n = 396)
0–24%	29.1%	67.7%	82.8%	88.6%
25–49%	16.7	16.9	11.1	7.6
50–74%	25.6	9.1	4.3	2.8
75–100%	28.6	6.3	1.8	1.0
Total	100.0%	100.0%	100.0%	100.0%

SOURCE: 1982–83 AICPA Accounting Education Survey Questionnaire.

The percent of full-time FTEs with doctorates in accounting is reported in table 14. At slightly over 50 percent of the institutions surveyed, one-half or more of the full-time FTEs have a doctorate. As noted earlier in table 11, non-AACSB accredited schools have a much smaller percentage of doctorally qualified full-time FTEs than accredited institutions.

Table 14

Percent of Full-Time FTEs with Doctorates at Four-Year and Graduate Institutions, Fall 1982

Percentage of Faculty	Total	Percentage of Schools	
		AACSB Accredited	Non-AACSB Accredited
(Sample size)	(n = 192)	(n = 104)	(n = 88)
0 to 24%	13.0%	2.9%	25.0%
25–49%	34.9	26.9	44.3
50–74%	37.5	47.1	26.1
75–100%	14.6	23.1	4.6
Total	100.0%	100.0%	100.0%
Mean	49.9%	58.8%	39.4%

SOURCE: 1982–83 AAP Data Base Project Questionnaire.

Sex and Ethnic Background of Accounting Faculties

The 1970s witnessed heightened interest in the sex and ethnic background of faculty members in higher education. Table 15 indicates that a higher percentage of accounting faculty members are men than is the case in other disciplines. However, the percentage of women represented on accounting faculties and in universities, generally, is increasing, but at different rates. With respect to ethnic origin, 4.1 percent were male minorities and 1.1 percent were female minorities for a total minority representation of 5.2 percent of all full-time accounting faculty members in 1982–83. It is interesting to note that five years earlier 6.2 percent of accounting faculty members were minorities. Thus despite considerable efforts, no progress has been made over the last five years toward increasing minority representation in accounting faculties.

What are the prospects for change in the near term? Table 16 suggests that at best only slight progress can be expected. In 1982–83, 8.6 percent of doctoral candidates seeking teaching positions in accounting were minorities. While this percentage is higher than the representation on existing faculties, it represents a decline from four years earlier when 10.3 percent of the new entrants into the marketplace were minorities.

Table 15

Sex and Ethnic Background of Full-Time Accounting Faculty Members Compared With All Disciplines at Four-Year and Graduate Institutions

	Full-Time Faculty All Disciplines		Full-Time Accounting Faculty	
Sex and Ethnic Origin	**1976–77[1]**	**1980[2]**	**1977–78[3]**	**1982–83[4]**
(Sample size)	(n = 294,361)	(n = 383,851)	(n = 2,632)	(n = 2,273)
A. Men				
White—non-Hispanic			83.5%	79.0%
Black—non-Hispanic			1.3	2.5
Hispanic			.5	.3
Asian or Pacific islander			1.5	1.2
American Indian or Alaskan native			.3	.1
Total men	77.8%	73.7%	87.1%	83.1%
B. Women				
White—non-Hispanic			10.3%	15.8%
Black—non-Hispanic			.5	.4
Hispanic			2.0	.2
Asian or Pacific islander			.1	.5
American Indian or Alaskan native			—	—
Total women	22.2%	26.3%	12.9%	16.9%
Total men and women	100.0%	100.0%	100.0%	100.0%
C. Foreign				
Men				2.8%
Women				.2%

SOURCES: 1. National Center for Education Statistics, Washington, D.C.
2. National Center For Education Statistics, *Digest of Education Statistics 1982* (Washington, D.C.: U.S. Government Printing Office, 1982), p. 107.
3. Doyle Z. Williams, *Accounting Education: A Statistical Survey, 1977–78* (New York: American Institute of Certified Public Accountants, 1978), p. 19.
4. 1982–83 AAP Data Base Project Questionnaire.

The most striking change in the composition of new entrants to teaching ranks in accounting is the increase in the proportion of women. Table 16 indicates from 1978 to 1982 the percentage of women increased from 16.1 percent to 32.3 percent. Thus, this percentage is nearing that of the composition of the student body in accounting. Another significant change appears to be the increasing number of foreign born individuals on accounting faculties. For example, table 15 indicates only 3.0 percent of current accounting faculties are foreign born; yet, table 16 reports that 15.5 percent of doctoral candidates seeking teaching positions are from abroad.

Table 16

Sex and Ethnic Origin of Doctoral Candidates Seeking Full-Time Positions in Accounting

Sex and Ethnic Origin	1978–79[1]	1982–83[2]
(Sample size)	(n = 223)	(n = 161)
A. Men		
White—non-Hispanic	75.8%	61.5%
Black—non-Hispanic	2.7	2.5
Hispanic	.9	—
Asian or Pacific islander	4.5	3.7
American Indian or Alaskan native	—	—
Total men	83.9%	67.7%
B. Women		
White—non-Hispanic	13.9%	29.9%
Black—non-Hispanic	1.8	.6
Hispanic	—	.6
Asian or Pacific islander	.4	1.2
American Indian or Alaskan native	—	—
Total women	16.1%	32.3%
Total men and women	100.0%	100.0%
C. Foreign		
Men	N/A	14.3%
Women	N/A	1.2

SOURCES: 1. *Report on Supply and Demand for Accounting Professors* (Sarasota, Fla.: American Accounting Association, 1978).
2. 1982–83 AAP Data Base Project Questionnaire.

Economic Status of Accounting Faculties

The academic year (nine to ten months) base salaries of full-time accounting faculty members are presented in table 17. Excluded from these data are fringe benefits and supplementary income from both university and from nonuniversity sources such as consulting, royalties, and so forth. Not surprisingly, average salaries at doctoral granting universities are higher at all levels than at other institutions. In several instances the salaries within ranks tend to be higher for the new entrants into that rank than for those who have held the rank for an extended period of time. This phenomenon perhaps reflects that indeed accounting administrations do reward on the basis of merit rather than seniority.

Table 17

Average Academic Year Base Salaries of Full-Time Accounting Faculty by Program, Fall 1982

Rank/Years in rank	Combined	Type of Program		
		Undergraduate Only	Up to Masters	Doctoral Granting
Professor				
1–2 years	$37,407	$34,194	$36,682	$42,551
3–5 years	38,025	35,888	36,954	43,134
6 or more	38,962	36,021	38,216	46,603
Associate professor				
1–2 years	$32,163	$28,402	$33,141	$36,076
3–5 years	32,366	30,086	32,084	36,700
6 or more	30,693	29,135	31,513	33,630
Assistant professor				
1–2 years	$27,799	$25,081	$27,911	$31,569
3–5 years	29,370	24,569	27,765	32,447
6 or more	25,658	25,013	24,930	30,724
New assistant				
With doctorate	$30,778	$30,882	$29,860	$32,017
ABD	29,232	27,836	29,085	31,111

SOURCE: 1982–83 AAP Data Base Project Questionnaire.

Table 18

Average Salaries in Accounting as a Percent of Average Salaries for All Disciplines, 1982–83

Professor	108%
Associate professor	119%
Assistant professor	127%

SOURCE: Compiled from 1982–83 AAP Data Base Project Questionnaire and *Academe*, LXIX (July–August 1983), p. 13.

How do accounting salaries compare with those in other disciplines? Table 18 indicates that assistant professor salaries in accounting tend to exceed those of their counterparts elsewhere in the university by more than 25 percent. The difference is less pronounced at the full professor level. The competition for new faculty in accounting, as compared to the market situation in other disciplines, seems to be clearly evident in these data.

Table 19 reports the expected salaries for new nonexperienced faculty. Although the mean salary for those with the doctorate in 1982 was $30,778 for all institutions, the mode was $32,000 to $32,999. It should also be remembered that, as noted earlier, salaries at doctoral granting universities are materially higher than those of other institutions.

Table 19

Academic Year Base Salary of New Nonexperienced Faculty 1982–83

Salary Range	With Doctorate	Without Doctorate
(Sample size)	(n = 73)	(n = 70)
Less than $25,000	2.7%	2.9%
$25,000–$25,999	5.5	10.0
$26,000–$26,999	0.0	8.6
$27,000–$27,999	4.1	10.0
$28,000–$28,999	2.7	10.0
$29,000–$29,999	9.6	12.8
$30,000–$30,999	17.8	12.8
$31,000–$31,999	12.3	8.6
$32,000–$32,999	19.3	12.9
$33,000–$33,999	16.4	7.1
$34,000–$34,999	2.7	2.9
$35,000–$35,999	6.9	0.0
$36,000 or more	0.0	1.4
Total	100.0%	100.0%
Mean	$30,778	$29,232

SOURCE: 1982–83 AAP Data Base Project Questionnaire.

Table 20

Reported Salary of New Accounting Hires in Excess of Reported Mean Salary of Current Full-Time Faculty

Rank/Years in Rank	Percentage of Respondents		
	1979–80	*1980–81*	*1982–83*
Professor			
1–2 years	7.4%	15.1%	23.8%
3–5 years	7.0	7.3	16.0
6 or more	7.1	14.5	10.2
Associate professor			
1–2 years	48.5	61.2	51.5
3–5 years	23.9	51.6	39.4
6 or more	36.2	55.1	66.7
Assistant professor			
1–2 years	96.4	95.1	97.9
3–5 years	81.3	89.3	83.7
6 or more	87.7	96.0	94.7
ABD assistant professor			
1 year	95.9	100.0	95.7
2 or more	95.8	100.0	100.0

SOURCES: AAP Data Base Project Questionnaires for 1979–80 and 1982–83.

A troublesome aspect of salary administration for accounting educators is salary compression. Table 20 indicates the severity of this problem. In 1982, new assistant professors' salaries were higher than those of assistant professors with six or more years experience in 94.7 percent of the reporting schools. The salaries of new assistant professors were even higher than those of full professors in a very significant number of cases. A comparison of the data for the three-year period presented in table 20 indicates how serious the problem is becoming at the upper ranks.

The foregoing analyses of faculty salaries reflect the high demand and short supply of accounting doctorates. Table 21 indicates that both the supply of and demand for doctorates have remained stable over recent years. Thus, there continues to be an estimated eight to nine openings for each doctorate and near doctorate (all but dissertation completed—ABDs) entering the market. No doubt upward pressures will remain on salaries of new hires compounding salary compression even further.

Table 21

Supply of and Demand for Accounting Faculty

	1975[1]	1978[1]	1982[2]
	Supply		
New doctorates	101	116	113
ABDs entering market	45	50	48
Total potential supply	146	166	161
	Demand		
Current vacancies	292	450	316
Estimated new positions	402	396	248
Estimated number leaving teaching	148	208	200 (est.)
Total vacancies per sample[a]	842	1,054	764
Estimated vacancies of nonsampled schools[b]	508	426	600
Total estimated demand	1,350	1,480	1,364
Ratio of demand to supply	9.2	8.9	8.5

NOTES: [a] Based upon total sampled schools of 247 in 1975; 281 in 1978; and 270 in 1982.
[b] Based upon an estimate of approximately two openings per nonsampled school.

SOURCES: 1. Lucille E. Lammers, *A Report on the Accountancy Faculty Recruiting Survey of 1978* (Peoria, Ill.: Bradley University, 1978).
2. 1982–83 AAP Data Base Project Questionnaire.

Teaching Loads

As reported in table 22, in 1982–83, about 92 percent of all accounting faculty members taught twelve or fewer hours per week. About one-half taught fewer

than ten hours per week. A comparison of teaching loads in 1982–83 with those fifteen years earlier reveals a decline in the average teaching loads nationally. No doubt this trend reflects the increasing number of accredited institutions. AACSB accreditation standards restrict the maximum number of courses faculty members can teach. These data may also reflect an increased emphasis on the research activities of accounting faculty members.

Table 22

Classroom Teaching Hours Per Week of Full-Time Accounting Faculty Members at Four-Year and Graduate Institutions

			1982–83[3]		
Teaching Load	**1967–68[1]**	**1977–78[2]**	**Total**	**AACSB Accredited**	**Non-AACSB Accredited**
(Sample size)	(n = 1,412)	(n = 2,619)	(n = 3,149)	(n = 1,874)	(n = 1,275)
6 hours or less	9.1%	13.2%	14.6%	22.0%	3.8%
7–9 hours	27.8	34.9	35.3	47.6	17.3
10–12 hours	50.7	46.7	42.3	30.3	60.0
13–15 hours	10.6	3.4	5.9	.1	14.3
More than 15 hours	1.8	1.8	1.9	—	4.6
Total	100.0%	100.0%	100.0%	100.0%	100.0%
Mean hours	N/A	N/A	9.7	8.5	10..9

SOURCES: 1. Doyle Z. Williams, *A Statistical Survey of Accounting Education: 1967–68* (New York: American Institute of Certified Public Accountants, 1969), p. 20.
2. Doyle Z. Williams, *Accounting Education: A Statistical Survey, 1977–78* (New York: American Institute of Certified Public Accountants, 1978), p. 23.
3. 1982–83 AICPA Accounting Education Survey Questionnaire.

Average class sizes are reported in table 23. Typical principles-of-accounting classes will average forty-four students per section.

Auxiliary Support

A qualified faculty that possesses a deep interest in teaching is of paramount importance for effective education. Although less significant than faculty, per se, selected types of auxiliary support can also contribute to a well-rounded educational effort.

Examples of such support include opportunities and resources for faculty development and teaching enhancements.

Attendance at, and participation in, professional meetings are important to the professional development of faculty. The benefits of discussing new developments and exchanging ideas with fellow professionals are well known. It is self-evident that educational institutions should foster and encourage this type of activity; however, as reported in table 24, slightly more than one-half of all schools in 1981–82 provided less than an average of $300 per faculty member to attend

Table 23

Average Class Size in Accounting, Fall 1982

Class Size	Principle Courses	Other Undergraduate Courses	Graduate Courses
(Sample size)	(n = 240)	(n = 235)	(n = 161)
Less than 10	—	—	5.0%
10–19	.4%	2.1%	27.3
20–29	7.1	32.8	39.2
30–39	38.7	47.2	18.6
40–49	31.6	14.9	8.7
50–59	13.8	2.6	1.2
60 or more	8.4	.4	—
Total	100.0%	100.0%	100.0%
Mean	44	32	24

SOURCE: 1982–83 AAP Data Base Project Questionnaire.

Table 24

Average Amount Disbursed Per Faculty Member to Attend Professional Meetings for Twelve Months Ended August 31, 1982, by Four-Year and Graduate Institutions

Disbursements	Total	AACSB Accredited	Non-AACSB Accredited
(Sample size)	(n = 396)	(n = 141)	(n = 255)
Less than $100	25.3%	14.9%	31.0%
$100–$299	26.5	17.7	31.4
$300–$499	20.4	22.7	19.2
$500–$699	10.9	16.3	7.8
$700–$899	6.3	11.4	3.5
$900 and over	10.6	17.0	7.1
Total	100.0%	100.0%	100.0%

SOURCE: 1982–83 AICPA Accounting Education Survey Questionnaire.

professional meetings. This percentage, which remains unchanged since 1977–78, provides for attendance at only one professional meeting per year, at best. On the average, the level of support is higher at AACSB accredited schools than at non-accredited institutions.

The immense impact of electronic data processing upon accounting and auditing is well established. As a corollary, it has been widely accepted that formal education provides much of the professional preparation of accountants in EDP,

including training in computer use. As noted in table 25, almost all schools have facilities for student use of the computer for programming purposes. Student use of the computer for simulation/modeling is also high. However, only about two-fifths of the schools have available for student use audit software packages. During the last fifteen years the computer has arrived in the classroom and is available for at least one form of use by most students.

Table 25

Availability of Computer Resources for Student Use at Four-Year and Graduate Institutions

Type of Resources Available	1977–78[1]	1982–83[2]
(Sample size)	(n = 262)	(n = 368)
Audit software	35.2%	39.3%
Programming	95.8%	90.8%
Simulation/modeling	76.0%	65.5%

SOURCES: 1. Doyle Z. Williams, *Accounting Education: A Statistical Survey, 1977–78* (New York: American Institute of Certified Public Accountants), 1978, p. 26.
2. 1982–83 AICPA Accounting Education Survey Questionnaire.

Summary

To summarize, over the last fifteen years the academic ranks of faculty in other disciplines have increased more than in accounting, possibly reflecting higher turnover of accounting faculty. There has been a dramatic decline in the use of part-time faculty to teach accounting in comparison with full-time faculty. The percentage of faculty holding the doctorate has increased significantly since 1967. The data suggest there has been no progress in the minority composition of accounting faculties in the last five years; however, the percentage of women among accounting faculties is increasing enormously. Accounting administrators face the major problem of compression of faculty salaries. This problem is not likely to be abated in the near future, since there continues to be a severe shortage of new doctorates in accounting, thus putting upward pressure on starting salaries for new hires. Teaching loads of accounting faculties have continued to decline. Finally, the low level of support to attend professional meetings has not changed over the last five years.

4

Undergraduate Degree Programs in Accounting

Because of the soaring demand for qualified accounting graduates, much attention is given to recruiting students to the study of accounting. This chapter seeks to present data that may suggest how successful these recruiting efforts have been. In addition, data about accounting curricula requirements are presented that may be useful in evaluating the quality of accounting programs. Where the data are available, trend analyses are also presented.

Accounting Degrees Compared With Other Disciplines

The number of accounting degrees conferred annually has increased more than fourfold from 1956–57 to 1979–80. This increase was faster paced than the granting of bachelor's degrees in all fields, which increased less than threefold during the same period. Thus, as noted in table 26, the proportion of bachelor's degrees awarded in accounting to total undergraduate degrees increased from 3.0 percent in 1956–57 to 4.6 percent in 1979–80.

Size of Accounting Programs

One measure of the size of accounting programs is the number of student credit hours taught. Table 27 reports that the majority of programs taught less than 4,000 student credit

Table 26

Undergraduate Accounting Degrees Compared With Total Bachelor's and First Professional Degrees

Year	Bachelor's and First Professional Degrees Conferred	Bachelor's Degrees Conferred in Accounting	Percent Accounting Degrees	Percent Increase in Accounting Degrees in Ten-Year Intervals
1956–57	338,436[1]	10,069[3]	3.0%	—
1961–62	420,485[2]	11,436[3]	2.7	52.7%
1966–67	562,942[3]	15,692[5]	2.8	55.8
1969–70	798,070[4]	21,354[6]	2.7	—
1971–72	894,110[7]	25,065[8]	2.8	119.2
1979–80	929,147[9]	42,712[9]	4.6	100.0

SOURCES: 1. Phyliss Ann Kaplan, ed., *Standard Education Almanac—1968* (Los Angeles: Academic Media, Inc., 1968), p. 294.
2. *Earned Degrees Conferred: Part A—Summary Data—1966–67* (Washington, D.C.: U.S. Government Printing Office, 1969), p. 4.
3. Robert H. Roy and James H. MacNeill, *Horizons for a Profession* (New York: American Institute of Certified Public Accountants, 1967), p. 48.
4. *Earned Degrees Conferred—Summary Data—1969–70* (Washington, D.C.: U.S. Government Printing Office, 1972), p. 6.
5. *Earned Degrees Conferred: Part A—Summary Data—1966–67*, p. 13.
6. *Earned Degrees Conferred—Summary Data—1969–70* (Washington, D.C.: U.S. Government Printing Office, 1977), p. 11.
7. *Earned Degrees Conferred—Summary Data—1974–75* (Washington, D.C.: U.S. Government Printing Office, 1977), p. 5.
8. *Earned Degrees Conferred—Institutional Data—1971–72* (Washington, D.C.: U.S. Government Printing Office, 1975), p. 132.
9. National Center for Education Statistics, *Digest of Education Statistics 1982* (Washington, D.C.: U.S. Government Printing Office, 1982), p. 117.

Table 27

Number of Student Credit Hours Taught in Accounting, Fall 1982

Number of SCH	Total	AACSB Accredited	Non-AACSB Accredited
(Sample size)	(n = 349)	(n = 128)	(n = 221)
Less than 1,000	45.6%	19.5%	60.6%
1,000–3,999	30.1	30.5	29.9
4,000–6,999	15.8	30.5	7.2
7,000–9,999	5.4	13.3	.9
10,000–12,999	1.7	3.9	.5
13,000 and over	1.4	2.3	.9
Total	100.0%	100.0%	100.0%

SOURCE: 1982–83 AICPA Accounting Education Survey Questionnaire.

hours in the fall of 1982. However, among AACSB accredited schools, 50 percent taught 4,000 or more student credit hours. Thus, a large proportion of accounting degrees are awarded by accredited schools. This observation is reinforced with the data in table 28. More than one-half of the accredited schools awarded one hundred or more degrees.

Table 28

Number of Bachelor's Degrees Conferred in Accounting for the Twelve Months Ended August 31

		1982[2]		
Number of Candidates	1977[1]	Total	AACSB Accredited	Non-AACSB Accredited
(Sample size)	(n = 249)	(n = 255)	(n = 109)	(n = 146)
Unknown	2.8%	4.7%	2.8%	6.2%
Less than 50	28.1	27.5	9.2	41.1
50–99	27.7	29.4	30.3	28.8
100–199	23.3	22.8	32.1	15.7
200–299	13.7	10.9	18.3	5.5
300 or more	4.4	4.7	7.3	2.7
Total sample	100.0%	100.0%	100.0%	100.0%

SOURCES: 1. Doyle Z. Williams, *Accounting Education: A Statistical Survey, 1977–78* (New York: American Institute of Certified Public Accountants, 1978), p. 33.
2. 1982–83 AAP Data Base Project Questionnaire.

Type of Employment Sought

The ten-year period from 1967 to 1977 witnessed a shift in the types of employment sought by accounting students receiving bachelor's degrees. As reported in table 29, in 1967, 30.1 percent sought careers in public accounting and 23.7 percent sought positions in industry. In 1977, these percentages increased to 37.1 and 36.0 respectively and have remained virtually unchanged over the last five years. The percent of graduates pursuing careers in government has remained stable over the last fifteen years, while the percentage of those pursuing advanced studies has decreased. No doubt, job opportunities influence the percentage of undergraduate students who continue their studies in graduate schools.

Sex of Accounting Graduates

The last decade has witnessed a substantial increase in the opportunities for women in accounting. Table 30 indicates that, in 1973–74, 14 percent of all bachelor's degrees were awarded to women. This percentage had increased to

Table 29

Postgraduate Plans of Selected Bachelor's Degree Recipients in Accounting During Twelve Months Ended August 31

Type of Employment	1967[1]	1977[2]	1982[3]
(Sample size)	(n = 5,135)	(n = 14,630)	(n = 17,951)
Public accounting	30.1%	37.1%	36.5%
Business/industry	23.7	36.0	35.5
Government	10.0	9.3	9.7
Continued advanced studies	12.0	8.9	8.3
Military service	10.8	.7	1.0
Other/undeterminable	13.4	8.0	9.0
Total	100.0%	100.0%	100.0%

SOURCES: 1. Doyle Z. Williams, *A Statistical Survey of Accounting Education: 1967–68* (New York: American Institute of Certified Public Accountants, 1969), p. 34.
2. Doyle Z. Williams, *Accounting Education: A Statistical Survey, 1977–78* (New York: American Institute of Certified Public Accountants, 1978), p. 36.
3. 1982–83 AICPA Accounting Education Survey Questionnaire.

Table 30

Bachelor's Degrees by Sex Conferred in Accounting

Sex	1973–74[1]	1979–80[2]
(Sample size)	(n = 29,770)	(n = 42,712)
Men	86.0%	63.9%
Women	14.0	36.1
Total	100.0%	100.0%

SOURCES: 1. *Earned Degrees Conferred—Institutional Data—1973–74* (Washington, D.C.: U.S. Government Printing Office, 1976), pp. 95–99.
2. National Center for Education Statistics, *Digest of Education Statistics 1982* (Washington, D.C.: U.S. Government Printing Office, 1982), p. 117.

36.1 percent six years later. Other available data indicate that by 1981–82 the percentage of accounting graduates who are women increased to 43 percent.[24]

Curricula Requirements

Those responsible for the professional training of accountants often desire to know the educational background of recipients of bachelor's degrees in accounting. Moreover, those who wish to assess the changes in accounting education

24. Mary McInnes and James H. MacNeill, *The Supply of Accounting Graduates and the Demand for Public Accounting Recruits*—1983 (New York: American Institute of Certified Public Accountants, 1983).

Table 31

Average Semester Hour Equivalents Required for Bachelor's Degree in Accounting

Subjects	1967–68[1]	1972–73[2]	1977–78[3]	1982–83[4]	Suggested by AICPA Committee on Education and Experience Requirements for CPAs (4-Year Program)[5]
(Number of schools)	(n = 274)	(n = 384)	(n = 223)	(n = 365)	
Mathematics	5.5	6.0	5.9	6.6	
Statistics	3.6	4.0	4.3	4.3	18[a]
Nonbusiness and noneconomics courses other than mathematics	42.3	41.9	29.8	35.4	42
Behavioral science	N/A	5.9	5.2	7.1	6
Nonbusiness and noneconomics courses other than mathematics and behavioral science	N/A	36.0	24.6	28.3	36
Economics	8.7	8.2	8.0	8.1	12
Business law	5.1	4.9	4.5	5.4	4
Business policy	N/A	N/A	2.4	3.2	
EDP	1.5	2.6	3.5	3.4	6–7[b]
Computer principles	N/A	N/A	2.0	N/A	
Computer programming	N/A	N/A	1.5	3.3	
All other business courses, except accounting	13.2[c]	15.0[c]	17.4	19.5	22[a]
Accounting, excluding EDP	26.3	28.3	28.0	29.5	18–21

NOTES: [a] "Mathematics" and "Statistics" include six hours of quantitative applications in business.
[b] Includes information systems in business.
[c] Excludes electives.

SOURCES: 1. Doyle Z. Williams, *A Statistical Survey of Accounting Education: 1967–68* (New York: American Institute of Certified Public Accountants, 1969), p. 35.
2. Doyle Z. Williams, *Accounting Education: A Statistical Survey, 1972–73* (New York: American Institute of Certified Public Accountants, 1974), p. 36.
3. Doyle Z. Williams, *Accounting Education: A Statistical Survey, 1977–78* (New York: American Institute of Certified Public Accountants, 1978), p. 37.
4. 1982–83 AICPA Accounting Education Survey Questionnaire.
5. Committee on Education and Experience Requirements for CPAs. *Academic Preparation for Professional Accounting Careers* (New York: American Institute of Certified Public Accountants, 1968), p. 17.

resulting from *Horizons for a Profession* or other developments might also find useful a comparative profile of curricula requirements for accounting graduates before and after *Horizons*.

Table 31 presents average course hour requirements of the schools that participated in the AICPA Accounting Education Survey in 1967, 1972, 1977, and 1982. The table also presents the curriculum suggested by the AICPA Committee on Education and Experience Requirements.

The major differences between the course hours suggested by the Committee on Education and Experience Requirements for CPAs and those required by the schools in 1967–68 were in the areas of EDP, accounting, and quantitative methods. Over the subsequent fifteen-year period, the schools have moved to the committee's recommendation with respect to EDP. A slight change can be noted in the quantitative methods requirements. Finally, the average number of hours required in accounting has increased slightly over the last fifteen years.

To date, it appears that the most significant change toward the committee's recommendation has been in the area of EDP. Otherwise, it appears that schools have not moved a significant number of their accounting courses to the fifth year to make room for increased emphasis in quantitative methods, economics, and EDP.

Table 32, pages 37 and 38, presents a more detailed analysis of the accounting courses by schools participating in the AICPA Accounting Education Survey in 1982–83. These data are compared with similar data from the earlier surveys.

The percent of schools requiring thirty or more hours of accounting increased in the five-year period 1967–68 to 1972–73 but has stabilized since. However, the number of hours of introductory accounting required of all business students has steadily decreased over the last fifteen years. On the other hand, there has been a noticeable increase in requirements in intermediate accounting and auditing.

Standards for Undergraduate Accounting Programs

While enrollments in accounting mushroomed during the mid-1970s, many accounting educators believed the time was ripe for the introduction of higher admission and retention standards for accounting majors than for those with other majors in business. Table 33 reports that about 13 percent of the schools participating in the AICPA 1982–83 survey reported admission standards for accounting majors higher than those for the school of business. This percentage remains unchanged from 1977. Likewise, the percentage of accounting programs with retention standards higher than their counterparts in the business school also remained unchanged since that reported in the 1977–78 survey. Undoubtedly, with the increase in five-year programs and the increase in programs meeting the accounting accreditation standards, an increasing number of schools will establish separate admission and retention standards for their accounting programs.

Table 32

Semester Hour Accounting Course Requirements

Semester Hours	1967–68[1]	1972–73[2]	1977–78[3]	1982–83[4]
(Number of schools)	(n = 61)*	(n = 372)	(n = 223)	(n = 365)
Total accounting, excluding EDP				
Less than 18	0%	3%	4%	7%
18–20	6	4	6	3
21–23	11	8	8	8
24–26	25	20	14	20
27–29	30	26	26	23
30–31	18	22	16	15
32 or more	10	17	26	24
Total	100%	100%	100%	100%
Accounting principles—introductory				
3 or less	11%	5%	7%	29%
4–5	7	14	6	14
6	72	63	68	45
7 or more	10	18	19	12
Total	100%	100%	100%	100%
Intermediate financial accounting theory				
None	3%	1%	2%	2%
1–3	25	10	2	4
4	5	5	4	3
5	11	10	2	4
6	49	61	72	61
7 or more	7	13	18	26
Total	100%	100%	100%	100%
Income taxes				
None	25%	10%	14%	9%
1–2	5	5	2	4
3	55	61	59	60
4	6	12	12	7
5	6	2	1	2
6 or more	3	10	12	18
Total	100%	100%	100%	100%

NOTE: * Includes only AACSB accredited schools participating in the 1967–68 accounting education survey.

SOURCES: 1. Doyle Z. Williams, *A Statistical Survey of Accounting Education: 1967–68* (New York: American Institute of Certified Public Accountants, 1969), pp. 36–37.
2. Doyle Z. Williams, *Accounting Education: A Statistical Survey, 1972–73* (New York: American Institute of Certified Public Accountants, 1974), pp. 37–38.
3. Doyle Z. Williams, *Accounting Education: A Statistical Survey, 1977–78* (New York: American Institute of Certified Public Accountants, 1978), pp. 38–39.
4. 1982–83 AICPA Accounting Education Survey.

Table 32 (continued)

Semester Hour Accounting Course Requirements

Semester Hours	1967–68[1]	1972–73[2]	1977–78[3]	1982–83[4]
Cost and/or managerial accounting				
None	8%	4%	6%	6%
1–3	56	58	59	62
4	12	11	7	10
5	5	5	2	2
6 or more	19	22	26	20
Total	100%	100%	100%	100%
Advanced (financial) accounting				
None	38%	16%	20%	24%
1–3	41	51	56	52
4–5	11	14	9	10
6 or more	10	19	15	14
Total	100%	100%	100%	100%
Auditing				
None	26%	15%	19%	12%
1–2	7	4	5	4
3	60	67	65	71
4–6	7	14	11	12
7 or more				1
Total	100%	100%	100%	100%
Public sector accounting	N/A	N/A		
None			92%	89%
2			2	2
3			5	8
6			1	1
Total			100%	100%
Accounting systems	N/A	N/A		
None			75%	70%
2–3			24	26
4 or more			1	4
Total			100%	100%

NOTE: * Includes only AACSB accredited schools participating in the 1967–68 accounting education survey.

SOURCES: 1. Doyle Z. Williams, *A Statistical Survey of Accounting Education: 1967–68* (New York: American Institute of Certified Public Accountants, 1969), pp. 36–37.
2. Doyle Z. Williams, *Accounting Education: A Statistical Survey, 1972–73* (New York: American Institute of Certified Public Accountants, 1974), pp. 37–38.
3. Doyle Z. Williams, *Accounting Education: A Statistical Survey, 1977–78* (New York: American Institute of Certified Public Accountants, 1978), pp. 38–39.
4. 1982–83 AICPA Accounting Education Survey.

Table 33

Undergraduate Admissions and Retention Standards for Accounting Programs Compared With Those for Admission to Programs in Other Business Disciplines 1982–83

Standards	Admission Standards	Retention Standards
(Sample size)	(n = 358)	(n = 357)
Accounting standards higher	12.8%	12.3%
Accounting standards same	87.2	87.7
Total	100.0%	100.0%

SOURCE: 1982–83 AICPA Accounting Education Survey Questionnaire.

Summary

The available evidence indicates that over the period from 1956–57 to 1979–80 the ratio of accounting degrees to total bachelor's degrees conferred appears to have increased materially. The survey data suggest that the postgraduation plans of bachelor degree recipients in accounting have stabilized over the last five years, with about equal numbers pursuing careers in public accounting and industry. The percentage of female bachelor's degree recipients in accounting substantially increased in the 1970s.

A profile of accounting curricula reveals that major differences remain between the course hours in accounting, quantitative methods, and economics suggested for a four-year program by the Committee on Education and Experience Requirements for CPAs and those required by the schools. Although most schools have adopted the suggested required hours in EDP, to date the schools generally have not moved a significant number of the accounting courses to the fifth year to make room for the emphasis in quantitative methods and economics envisioned by the committee.

5

Graduate Students and Programs in Accounting

As a result of the recommendation by the Committee on Education and Experience Requirements for CPAs that at least five years of college study be the education requirement of the beginning CPA,[25] increased attention has been devoted to graduate education for accountants. This chapter attempts to present selected aspects of the graduate education of accounting students.

Trend of Master's Degrees in Accounting

Table 34 presents data about the trend of master's degrees conferred in accounting which suggest that the ratio of master's degrees in accounting to total bachelor's degrees has about doubled since 1956–57. The number of master's degrees awarded in accounting more than doubled during the 1970s, and it will be interesting to see if this trend continues during the 1980s.

While there has been a trend toward more bachelor's degree holders' receiving masters' in accounting, the ratio is still far below that of other disciplines, including business generally. Table 35 shows that in other fields bachelor's degree recipients are four times more likely to receive a master's than students in accounting.

25. *Report of the Committee on Education and Experience Requirements for CPAs*, p. 7.

Table 34

Comparison of Bachelor's to Master's Degrees in Accounting

Period	Total Bachelor's Degrees in Accounting Conferred	Master's Degree in Accounting Conferred	
		Number	Percent of Bachelor's
1956–57	10,069[1]	414[1]	4.1%
1961–62	11,436[1]	511[1]	4.5
1966–67	15,692[2]	1,024[2]	6.5
1969–70	21,354[3]	1,083[3]	5.1
1971–72	25,065[4]	1,385[4]	5.5
1973–74	29,770[5]	1,806[5]	6.1
1979–80	42,712[6]	3,456[6]	8.1

SOURCES: 1. Robert A. Roy and James H. MacNeill, *Horizons for a Profession* (New York: American Institute of Certified Public Accountants, 1967), p. 48.
2. *Earned Degrees Conferred: Part A—Summary Data—1966–67* (Washington, D.C.: U.S. Government Printing Office, 1968), p. 4.
3. *Earned Degrees Conferred—Summary Data—1969–70* (Washington, D.C.: U.S. Government Printing Office, 1972), p. 11.
4. *Earned Degrees Conferred—Institutional Data—1971–72* (Washington, D.C.: U.S. Government Printing Office, 1975), p. 132.
5. *Earned Degrees Conferred—Institutional Data—1973–74* (Washington, D.C.: U.S. Government Printing Office, 1976), p. 95.
6. National Center for Education Statistics, *Digest of Education Statistics 1982* (Washington, D.C.: U.S. Government Printing Office, 1982), p. 117.

Table 35

Master's Degrees as a Percent of Bachelor's Degrees, 1979–80

Field	Percent
All disciplines	32.1%
Business and management (excluding accounting)	36.2
Accounting	8.1

SOURCE: National Center for Education Statistics, *Digest of Education Statistics 1982* (Washington, D.C.: U.S. Government Printing Office, 1982), p. 117.

Graduate Programs in Accounting

A variety of advanced degrees are offered in accounting. As noted in table 36, the most popular is the MBA in accounting. Next in size are postbaccalaureate programs such as the four-plus-one type program. It is interesting to note that the same percentage of schools, 11.3 percent, offer integrated five-year programs as tax programs.

Table 37 lists the degree titles, excluding the MBA, of master's programs in accounting. The master of science is the most popular with the master of accounting or accountancy second. The third most popular title is the master of professional accounting or accountancy. A variety of other titles are also used.

Table 36

Type of Master's Programs Offered in Accounting

Degree Program	Percent of Schools Offering Graduate Programs
(Sample size)	(n = 168)
Postbaccalaureate	45.2%
Integrated five-year program	11.3
MBA—Accounting	60.1
Master's in Taxation	11.3

NOTE: Some schools offer more than one type of program.
SOURCE: 1982–83 AICPA Accounting Education Survey Questionnaire.

Table 37

Degree Titles of Master's Programs in Accounting and Taxation of Responding Schools

Degree Title	Number of Schools	
Master of science in accounting	23	
Master of science in accountancy	9	
Master of science	9	
		41
Master of accounting	18	
Master of accountancy	14	
		32
Master of professional accountancy	8	
Master of professional accounting	7	
		15
Master of arts—accountancy	3	
Master of arts—accounting	3	
Master of arts	3	
		9
Master of science in professional accountancy	1	
Master of accounting science	1	
Master of science in business administration	1	
Master of science—business (accounting/finance concentration)	2	
Master of business taxation	1	
Master of science in taxation	1	
Master of public accountancy	1	

SOURCE: 1982–83 AICPA Accounting Education Survey Questionnaire.

The number and types of doctoral programs offered in accounting are reported in table 38. In 1980, seventy-two schools offered programs of concentration in accounting at the doctoral level, representing a 63.6 percent increase over 1968. Fifty-six schools offered the Ph.D. degree only; fourteen, the D.B.A. only; and two, both.

The number of doctorates conferred on candidates concentrating in accounting doubled from 1966 to 1975, as reported in table 39. However, since 1975,

Table 38

Doctoral Programs in Accounting

Degree Program	Number of Schools			Percent Increase 1968–1980
	1968	1970	1980	
Ph.D.	31	39	56	80.6%
D.B.A.	8	12	14	75.0%
Both	5	5	2	(60.0)%
Total	44	56	72	63.6%

SOURCE: William F. Crum, "1980 Survey of Doctoral Programs in Accounting in the United States," *The Accounting Review*, LVI (July 1981), p. 635.

Table 39

Doctoral Degrees Conferred in Accounting

Year	Degrees Conferred	Change From Previous Year
1966	75[1]	—
1967	86[1]	+14.7%
1968	92[1]	+ 7.0
1969	114[1]	+23.9
1970	144[1]	+26.3
1971	145[1]	+ .7
1972	141[1]	− 2.8
1973	147[1]	+ 4.3
1974	142[1]	− 3.4
1975	154[1]	+ 8.5
1976	128[1]	−16.9
1977	140[1]	+ 9.4
1978	166[1]	+18.6
1979	130[1]	−21.7
1980	135[2]	+ 3.8
1981	153[2]	+13.3

SOURCES: 1. William F. Crum, "1980 Survey of Doctoral Programs in Accounting in the United States," *The Accounting Review*, LVI (July 1981), p. 635.
2. James R. Hasselback, *Accounting Faculty Directory—1983* (Englewood Cliffs, N.J.: Prentice-Hall, 1983), p.i.

there has been no substantial increase. The peak was reached in 1978, with a sharp drop occurring in the following year. It remains to be seen whether the increase in the last three years continues.

Table 40 reports the postgraduation plans of master's degree recipients. Over the last ten years a steadily increasing proportion are pursuing careers in public accounting rather than in industry. In 1982 more than one-half of all master's degree recipients in accounting, including taxation, were seeking careers in public accounting.

Table 40

Postgraduate Plans of Selected Master's Degree Recipients in Accounting During Twelve Months Ended August 31

Type of Employment	1972[1]	1977[2]	1982[3]
(Sample size)	(n = 2,423)	(n = 1,900)	(n = 2,041)
Public accounting	38.0%	49.0%	56.1%
Business/industry	47.1	36.0	32.2
Government	4.0	6.8	4.2
Graduate school	6.8	4.0	1.9
Military service	.9	.4	.4
Other	3.2	3.8	5.2
Total	100.0%	100.0%	100.0%

SOURCES: 1. Doyle Z. Williams, *Accounting Education: A Statistical Survey, 1972–73* (New York: American Institute of Certified Public Accountants, 1974), p. 46.
2. Doyle Z. Williams, *Accounting Education: A Statistical Survey, 1977–78* (New York: American Institute of Certified Public Accountants, 1978), p. 47.
3. 1982–83 AICPA Accounting Education Survey Questionnaire.

As noted in table 41, the type of master's degree has a bearing on a student's career plans. For example, those receiving a master's in taxation are twice as likely to pursue a career in public accounting as those receiving an MBA in accounting.

Admission and Retention Standards for Master's Programs in Accounting

Parallel to the increase in interest in establishing higher admission and retention standards for accounting majors at the undergraduate level than exists for the general business student, there has been increasing interest in doing likewise at the master's level. Table 42 indicates that in 1982, 21.1 percent of the schools surveyed had established higher admission standards than those in the business school and 8.5 percent had higher retention standards.

Table 41

Postgraduate Plans of Selected Master's Degree Recipients in Accounting During Twelve-Month Period Ended August 31, 1982, by Degree Type

Type of Employment	Total	Master's in Accounting	Master's in Taxation	MBA in Accounting
(Sample size)	(n = 2,041)	(n = 885)	(n = 167)	(n = 989)
Public accounting	56.0%	65.9%	80.4%	43.0%
Business/industry	32.3	22.3	13.2	44.5
Government	4.2	4.6	4.0	3.9
Graduate school	1.9	3.2	.6	.9
Military service	.4	.4	—	.4
Other	5.2	3.6	1.8	7.3
Total	100.0%	100.0%	100.0%	100.0%

SOURCE: 1982–83 AICPA Accounting Education Survey Questionnaire.

Table 42

Master's Admission and Retention Standards for Accounting Programs Compared With Those for Admission to Programs in Other Business Disciplines 1982–83

Standards	Admission Standards	Retention Standards
(Sample size)	(n = 171)	(n = 165)
Accounting standards higher	21.1%	8.5%
Accounting standards same	78.3	91.5
Accounting standards lower	.6	—
Total	100.0%	100.0%

SOURCE: 1982–83 AICPA Accounting Education Survey Questionnaire.

Establishment of Five-Year Schools or Programs

With the heightened attention to five-year schools and programs of professional accounting, the survey again sought to determine the status of the establishment of such programs. Because of the number of invalid responses to question E-IVa of the questionnaire, the number of five-year programs in existence could not be ascertained. However, the responses to the remainder of question IV indicated that such programs were under study or that a decision was pending in fifty-seven institutions, and that seventy-five institutions expected to establish professional programs or schools within five years.

Table 43

Five-Year Programs of Professional Accounting, Fall 1982

	Total	Number of Schools	
		AACSB Accredited	Non-AACSB Accredited
Proposal considered			
Under study	44	17	27
Decision pending	13	10	3
Rejected	20	15	5
Approved but not yet operating	7	1	6
Total	84	43	41
Proposal consideration expected			
Within 2 years	16	5	11
Within 5 years	59	22	37
Within 10 years	55	12	43
Not within 10 years	107	23	84
Total	237	62	175
Programs expected where none exists			
Within 2 years	24	9	15
Within 5 years	53	24	29
Within 10 years	54	20	34
Not within 10 years	152	40	112
Total	283	93	190

SOURCE: 1982–83 AICPA Accounting Education Survey Questionnaire.

As reported in chapter 1, the AACSB adopted separate accreditation standards for accounting programs in 1980. To date, twenty-eight schools have had one or more programs accredited under the accounting provisions. Table 44 points out that the majority of institutions that have business school accreditation expect to apply for accounting accreditation. Table 45 reports that most of those that seek accounting accreditation plan to do so within the next five years, with a substantial number applying within the next two years. Accounting accreditation, like the movement toward professional programs and schools, is also gaining acceptance.

Table 44

Percent of Schools That Expect to Apply for Accounting Accreditation

	Total	Non-AACSB Accredited	AACSB Accredited
(Sample size)	(n = 396)	(n = 255)	(n = 141)
Yes	56.8%	40.2%	89.2%
No	43.2	59.8	10.8
Total	100.0%	100.0%	100.0%

SOURCE: 1982–83 AICPA Accounting Education Survey Questionnaire.

Table 45

Number of Programs for Which Accounting Accreditation Will Be Sought

Time	Bachelor's	MBA in Accounting	Master's in Accounting
Non-AACSB accredited at business school level			
Next two years	11	7	2
Next five years	46	13	12
Next ten years	30	9	9
Not in next ten years	5	2	—
AACSB accredited at business school level			
Next two years	41	16	27
Next five years	47	13	25
Next ten years	8	5	11
Not in next ten years	—	1	—

SOURCE: 1982–83 AICPA Accounting Education Survey Questionnaire.

Summary

The ratio of master's degrees to bachelor's degrees awarded in accounting has doubled from 1956–57 to 1979–80. The shortfall of supply to meet the demand for doctorates continues. In 1982, more than one-half of all master's degree recipients in accounting, including taxation, were seeking careers in public accounting. Finally, there is considerable interest in establishing schools and programs of professional accounting as well as gaining AACSB accounting accreditation.

6

Accounting Education in Community and Junior Colleges

The rapid growth of community and junior colleges during the last two decades has introduced an important new dimension into collegiate education in accounting. The increased number of students attending a two-year school prior to entrance into a senior college has altered in many respects both the established patterns of recruiting students to accounting study and the nature of their professional preparation. This chapter examines some of the quantitative aspects of accounting education in community and junior colleges.

Growth of Community and Junior Colleges

The explosive growth in community and junior college enrollments is reported in table 46. In 1961, the number of students enrolled in the 678 two-year schools totaled 748,619. By 1975, enrollment had increased by more than three million. The number of schools had grown to 1,225. However, during the next five years only 44 two-year schools were established, bringing the total to 1,269 in 1980.

Types of Schools

As noted in table 47, about 74 percent of the two-year schools in the United States are public institutions—a ratio in sharp contrast to that of senior and graduate institutions. Par-

Table 46

Growth in Number and Enrollment of Community and Junior Colleges

Year	Number of Junior Colleges	Enrollment	Five-Year Percent Increase in Enrollment
1961[1]	678	748,619	—
1965[1]	771	1,292,753	72.7%
1970[2]	1,091	2,450,451	89.6
1975[3]	1,225	3,873,000	58.1
1980[4]	1,269	4,526,287	16.9

SOURCES: 1. William A. Harper, ed., *Junior College Directory* (Washington, D.C.: American Association of Junior Colleges, 1968), p. 8.
2. Aikin Connor, ed., *1973 Community and Junior College Directory* (Washington, D.C.: American Association of Community and Junior Colleges, 1973), pp. 4 and 7.
3. Sandra L. Drake, ed., *1975 Community, Junior, and Technical College Directory* (Washington, D.C.: American Association of Community and Junior Colleges, 1975), pp. 2–3.
4. National Center for Education Statistics, *Digest of Education Statistics 1982* (Washington, D.C.: U.S. Government Printing Office, 1982), p. 110.

Table 47

Participation of Two-Year Colleges in the 1982–83 AICPA Accounting Education Survey

Type of Support	Total Two-Year Colleges, in United States, 1981–82[1]		Institutions Completing Questionnaires[2]	
	Number	Percent	Number	Percent
Public	940	73.9%	136	93.2%
Private	335	26.1	10	6.8
Total	1275	100.0%	146	100.0%

SOURCES: 1. *The Condition of Education—1983 Edition* (Washington, D.C.: U.S. Government Printing Office, 1983), p. 80.
2. 1982–83 AICPA Accounting Education Survey Questionnaire.

ticipating in the 1982–83 accounting education survey were 146 community and junior colleges.

Almost one-half of the two-year schools participating in the survey reported total campus enrollments of less than 5,000. As reported in table 48, about 84 percent reported a total student body of less than 11,000.

Table 49 reports the number of full-time accounting students attending the two-year schools in the fall of 1982 that participated in the survey. Of the seventy-seven schools reporting an accounting program, 41.5 percent reported a full-time accounting student body of 75 or less. On the other hand, 13 percent reported an enrollment of over 325 full-time accounting students.

Table 48

Enrollment of Two-Year Colleges Participating in the 1982–83 AICPA Accounting Education Survey

Enrollment	Number	Percent
Less than 2,000	41	28.1%
2,000–4,999	38	26.0
5,000–7,999	21	14.4
8,000–10,999	23	15.7
11,000–13,999	6	4.1
14,000–16,999	5	3.4
17,000–19,999	2	1.4
20,000–22,999	5	3.4
23,000–25,999	2	1.4
26,000 and over	3	2.1
Total	146	100.0%

SOURCE: 1982–83 AICPA Accounting Education Survey Questionnaire.

Table 49

Number of Full-Time Accounting Students Attending Two-Year Schools, Fall 1982

Enrollment	Percent
(Sample size)	(n = 77)
25 or less	11.7%
26–75	29.8
76–125	15.6
126–175	11.7
176–225	11.7
226–275	2.6
276–325	3.9
326 and over	13.0
Total	100.0%
Mean (enrollment)	238.2

SOURCE: 1982–83 AICPA Accounting Education Survey Questionnaire.

Accounting Faculty at Two-Year Schools

The sizes of accounting faculties are reported in table 50. One-fourth of the reporting schools indicated a full-time accounting faculty of six or more. Although sampling error may account for some of the differences in the statistics, it does appear that the size of full-time accounting faculties at two-year schools has grown over the last five years.

Table 50

Size of Accounting Faculties at Two-Year Schools With an Accounting Program, Fall 1977 and 1982

Number of Faculty	1977[1]		1982[2]	
	Part-Time	**Full-Time**	**Part-Time**	**Full-Time**
(Sample size)	(n = 342)	(n = 342)	(n = 102)	(n = 112)
0	1.8%	—	33.3%	7.1%
1	79.1	81.2%	11.8	9.8
2	11.4	12.9	15.7	17.9
3	3.5	3.2	5.9	19.6
4	.6	.6	4.9	12.5
5	1.5	.3	4.9	8.0
6 or more	2.1	1.8	23.5	25.1
Total	100.0%	100.0%	100.0%	100.0%
Mean (number of faculty)	1.37	1.34	3.12	4.56

SOURCES: 1. 1977–78 AICPA Accounting Education Survey Questionnaire.
2. 1982–83 AICPA Accounting Education Survey Questionnaire.

As can be seen from table 50, two-year schools make heavy use of part-time faculty. The .7 ratio of part-time to full-time faculty at two-year schools contrasts sharply with the .2 ratio at four-year and graduate institutions.

Teaching Loads

As might be expected, the teaching load of community and junior college accounting faculty members is greater than that of accounting faculty members in senior institutions. As reported in table 51, in 1982–83 more than 80 percent of the community and junior college faculty teach more than twelve hours per week. More than 30 percent of the two-year college faculty teach more than fifteen hours per week. Although in general there was a small decline in the teaching loads over the five-year period from 1967–68 to 1972–73 (as reported in earlier surveys), teaching loads bounced back up in 1977–78 to their 1967–68 level and have remained stable over the last five years. Given the amount of time required to correct papers, prepare examinations, counsel students, and prepare and deliver lectures for five classes each week, it is apparent that little time is available for pursuits contributing to the continuing professional development of faculty members.

Support Funds

Support funds for full-time accounting faculty at community and junior colleges to attend professional meetings are severely limited. Table 52 notes that 44.6

Table 51

Classroom Teaching Hours Per Week of Full-Time Accounting Faculty at Two-Year Schools

Teaching Hours Per Week	1967–68[1]	1977–78[2]	1982–83[3]
(Sample size)	(n = 236)	(n = 899)	(n = 484)
6 hours or less	3.4%	2.7%	6.8%
7–9 hours	2.1	3.3	2.3
10–12 hours	13.1	12.3	10.3
13–15 hours	61.5	46.3	50.0
More than 15 hours	19.9	35.4	30.6
Total	100.0%	100.0%	100.0%

SOURCES: 1. Doyle Z. Williams, *A Statistical Survey of Accounting Education: 1967–68* (New York: American Institute of Certified Public Accountants, 1969), p. 53.
2. Doyle Z. Williams, *Accounting Education: A Statistical Survey, 1977–78* (New York: American Institute of Certified Public Accountants, 1978), p. 58.
3. 1982–83 AICPA Accounting Education Survey Questionnaire.

percent of the schools provided an average of less than $100 per faculty member to attend professional meetings in 1981–82. Even though inflation has been substantial over the last five years, support funds for faculty development have been at a standstill. In real terms, there has been, as at four-year and graduate institutions, a serious decline in real dollars.

Table 52

Average Disbursement by Two-Year Colleges Per Full-Time Faculty Member to Attend Professional Meetings for the Twelve Months Ended August 31

Range of Disbursements	1977[1]	1982[2]
(Sample size)	(n = 338)	(n = 112)
Less than $100	48.8%	44.6%
$100–$299	35.2	33.9
$300–$499	5.6	9.8
$500–$699	1.2	5.4
$700 and over	9.2	6.3
Total	100.0%	100.0%

SOURCES: 1. Doyle Z. Williams, *Accounting Education: A Statistical Survey, 1977–78* (New York: American Institute of Certified Public Accountants, 1978), p. 58.
2. 1982–83 AICPA Accounting Education Survey Questionnaire.

Computer Usage

Most two-year schools indicate that computer programming is available to their students. Table 53 also reports that over one-half of the reporting schools have computer facilities available for simulation/modeling.

Table 53

Student Usage of Computer at Two-Year Schools

Type of Usage	1977–78[1]	1982–83[2]
(Sample size)	(n = 232)	(n = 112)
Audit software	21.6%	29.0%
Programming	74.1	79.8
Simulation/modeling	35.8	57.7

SOURCES: 1. Doyle Z. Williams, *Accounting Education: A Statistical Survey, 1977–78* (New York: American Institute of Certified Public Accountants, 1978), p. 59.
2. 1982–83 AICPA Accounting Education Survey Questionnaire.

Table 54

Average Semester Hour Equivalents Required for Two-Year College Accounting Students

	Average Semester Hours			
Subjects	1967[1]	1972[2]	1977[3]	1982[4]
(Sample size)	(n = 61)	(n = 78)	(n = 234)	(n = 112)
Mathematics	4.2	4.8	4.5	5.6
Statistics	1.0	1.7	1.4	4.9
Nonbusiness and noneconomics courses other than mathematics	16.1	16.9	15.6	15.9
Behavioral science	—	5.2	3.9	6.7
Nonbusiness and noneconomics courses other than mathematics and behavioral science	—	11.7	11.7	9.2
Economics	4.5	4.2	4.2	5.2
Business law	3.9	4.2	3.3	4.7
EDP	1.7	3.1	3.4	—
Computer principles	—	—	2.5	3.5
Computer programming	—	—	.9	5.4
All other business courses, except accounting	8.2	9.9	5.5	11.5
Accounting, excluding EDP	16.8	19.9	18.5	29.3
Introductory accounting	—	6.7	6.6	8.4
Intermediate accounting	—	5.1	4.8	7.0
Cost/managerial accounting	—	3.0	2.5	4.5
Income taxes	—	2.4	2.1	3.9
All other accounting	—	2.7	2.5	5.5

SOURCES: 1. Doyle Z. Williams, *A Statistical Survey of Accounting Education: 1967–68* (New York: American Institute of Certified Public Accountants, 1969), p. 56.
2. Doyle Z. Williams, *Accounting Education: A Statistical Survey, 1972–73* (New York: American Institute of Certified Public Accountants, 1974), p. 55.
3. Doyle Z. Williams, *Accounting Education: A Statistical Survey, 1977–78* (New York: American Institute of Certified Public Accountants, 1978), p. 60.
4. 1982–83 AICPA Accounting Education Survey Questionnaire.

Accounting Curricula

A profile of curricula of two-year schools is presented in table 54, comparing the average semester hour requirements of accounting students in 1967, 1972, 1977, and 1982. As can be seen, the most significant changes are in EDP and accounting courses. It appears that the two-year schools have significantly expanded their accounting offerings and requirements over the last ten years. One study reports that 93.6 percent of the community and junior colleges in the United States offer elementary accounting.[26] As can be seen from table 54, it is not uncommon for community and junior colleges to offer intermediate accounting, cost/managerial accounting, and income taxes.

Transfer Credit

With two-year schools offering more than elementary accounting, interest in the transferability of accounting courses from two-year to four-year schools has mounted. Table 55 reports that about 97 percent of the four-year schools that participated in the 1982–83 accounting education survey accepted elementary accounting for transfer purposes. About one-third accepted transfer credit for intermediate and cost/managerial accounting. About one-fourth granted transfer credit for income taxes. The AACSB accredited schools were far less likely than the non-AACSB accredited schools to accept transfer credit for any courses other than introductory accounting.

Table 55

Percent of Senior Level Institutions Accepting Transfer Credits From Two-Year Schools for Accounting Courses

Accounting Courses	Total	AACSB Accredited	Non-AACSB Accredited
(Sample size)	(n = 370)	(n = 132)	(n = 238)
Introductory accounting	97.0%	95.5%	97.9%
Intermediate accounting	33.0	11.9	44.7
Income taxes	25.4	7.9	35.1
Cost/managerial	35.4	19.5	44.4
Other	8.4	1.4	13.4

SOURCE: 1982–83 AICPA Accounting Education Survey Questionnaire.

26. "Report of the Committee on the Junior (Community) College Curriculum," *Accounting Review*, supp. to vol. 48 (1973), p. 41.

Continuation to Four-Year Schools

Table 56 indicates that an increasing percentage of accounting graduates from two-year schools are continuing their studies at four-year schools. In 1972, in almost half of the schools less than 25 percent of the students continued their education, whereas in 1982 the percentage of schools with less than 25 percent of their students attending senior institutions dropped to 36.9 percent. Clearly, attending a two-year school and then transferring to a four-year school is becoming more prevalent among accounting students.

Table 56

Percent of Accounting Graduates of Two-Year Schools Who Continued Their Studies at a Senior Level Institution for the Twelve Months Ended August 31

	Percent of Schools		
Percent of Students	1972[1]	1977[2]	1982[3]
(Sample size)	(n = 98)	(n = 231)	(n = 103)
Less than 25%	48.9%	40.3%	36.9%
25%–49%	23.5	26.8	31.1
50%–74%	13.3	21.2	26.2
75%–100%	14.3	11.7	5.8
Total	100.0%	100.0%	100.0%

SOURCES: 1. Doyle Z. Williams, *Accounting Education: A Statistical Survey, 1972–73* (New York: American Institute of Certified Public Accountants, 1974), p. 55.
2. Doyle Z. Williams, *Accounting Education: A Statistical Survey, 1977–78* (New York: American Institute of Certified Public Accountants, 1978), p. 61.
3. 1982–83 AICPA Accounting Education Survey Questionnaire.

Summary

During the last two decades, two-year schools have become a prominent force in higher education, including accounting education. Almost all schools offer elementary accounting and many offer a wide range of accounting courses. The size of full-time accounting faculties has grown in recent years, although two-year schools still draw heavily upon the services of part-time faculty members as a means of keeping pace with the growing student population in accounting. Although stabilized over the last five-years, teaching loads appear to be heavy for the full-time faculty. Faculty support funds are almost nonexistent. Two-year schools have continued to increase their accounting offerings, even though transfer credit is usually not granted by senior institutions for courses beyond elementary levels. An increasing percentage of accounting students at two-year schools are continuing their studies at four-year schools.

7

Summary and Conclusions

The profile of accounting education presented in this study includes data about the types of institutions that offer accounting, their accounting faculty, auxiliary support for accounting education, undergraduate and graduate degree programs in accounting, and accounting education in junior colleges. The quantitative descriptions of these aspects of accounting education may be useful in assessing trends in the academic preparation of accountants and in suggesting areas for further and more intensive research.

Types of Institutions That Offer Accounting

It is believed that approximately 650 schools in the United States offer accounting programs at the senior or graduate level. At the time of this survey, 594 institutions were members of the American Assembly of Collegiate Schools of Business, of which 231 were accredited members. Schools that do not offer accounting programs tend to be small institutions, while the larger institutions, regardless of whether they are publicly or privately supported, usually offer accounting programs.

Accounting Faculty

About 24 percent of all accounting faculty members who teach at senior or graduate schools hold the rank of professor, 25 percent are associate professors, and 34 percent are

assistant professors. These percentages closely parallel those of fifteen years earlier in 1967–68. When compared to other disciplines, accounting faculty members are less likely to hold the rank of professor and associate professor and more likely to hold the rank of assistant professor or lecturer/instructor.

The proportion of part-time faculty to full-time faculty in accounting has dropped dramatically during the last fifteen years, perhaps reflecting the increased number of institutions that have achieved AACSB accreditation. One accreditation standard limits the ratio of full-time to part-time faculty to 3 to 1.

In 1982–83, about five of every ten accounting faculty members of schools participating in the survey hold the doctorate, whereas in 1967–68 the ratio was about three out of every ten. The percent who hold the bachelor's degree as their highest degree has dropped to 4 percent of the full-time accounting faculty. Approximately 68 percent of the full-time accounting faculty members hold the CPA certificate. Other certificates are held by about 8 percent of accounting faculty members.

Women are less well represented on accounting faculties than in other disciplines. In 1982–83, only about 17 percent of accounting faculty members were women. In other disciplines, women comprised about 26 percent of the full-time teaching personnel. Minorities comprise only about 5 percent of the accounting faculties nationally. There has been no change over the last five years.

Salaries of accounting faculties continue to be above those of a composite of all other disciplines, with the biggest gap being at the new assistant professor level. On the average, in 1982–83, schools paid 27 percent higher salaries to assistant professors in accounting than in other disciplines, reflecting the continuing gap between supply and demand. In 1982, an estimated eight positions were open for each new doctorate or near-doctorate in accounting. Available evidence indicates that the gap between supply and demand is not narrowing, and it is creating severe salary compression.

Since 1967–68, the teaching loads of accounting faculty members have declined. Since, as expected, teaching loads at AACSB accredited schools are substantially lower than at nonaccredited schools, the decline might be attributed to the increased number of accredited schools during the last fifteen years and increased emphasis on research.

In general, the auxiliary support provided accounting programs is less than satisfactory. For example, more than one-half of the schools participating in the 1982–83 survey reported being able to provide less than $300 per faculty member during 1982–83, which probably allowed each faculty member to travel to no more than one professional meeting. Although computer facilities for student use have become generally available, the primary use is programming.

Undergraduate Degree Programs in Accounting

The number of undergraduate degrees conferred in accounting has increased four-fold from 1956–57 to 1979–80. The ratio of bachelor's degrees in accounting to those in all disciplines also increased during that period.

In 1973–74, women received about 14 percent of all bachelor's degrees conferred in accounting. This percentage has increased substantially to 36.1 percent in 1979–80.

The period 1967 to 1977 witnessed a much larger percentage of undergraduates in accounting who opted for employment in industry upon graduation. In the last five years the percentage has remained at about 37 percent entering public accounting, 36 percent seeking positions in industry, and 9 percent joining a governmental agency.

On the average, the curricula requirements of schools still differ in two respects from the four-year curriculum suggested by the AICPA Committee on Education and Experience Requirements for CPAs. First, schools require, on the average, about 10.9 semester hours of quantitative methods. The committee recommended eighteen semester hours of mathematics, statistics, and quantitative applications in business. Second, the committee recommended eighteen to twenty-one hours of accounting, excluding EDP and information systems. The schools require an average of 29.5 semester hours of accounting in the bachelor's program, which is about the same as in 1972–73. For present accounting curricula to conform to that suggested by the committee, quantitative methods requirements must be increased and accounting hours decreased.

Graduate Students and Programs in Accounting

The ratio of master's degrees in accounting to total bachelor's degrees conferred has increased in the last ten years after having remained stable for almost two decades.

Although the MBA is the most popular master's degree in business during the last five years, many new master's programs with accounting in their titles have been established.

The number of doctoral programs in accounting increased from forty-four in 1968 to seventy-three in 1980, an increase of 64 percent. However, the number of doctorates awarded in 1980 was less than that awarded in 1970.

A large number of institutions indicate an interest in establishing five-year schools and programs of professional accounting. Many schools expect such programs to be established on their campuses within the next five years. Similarly, strong interest in qualifying for accounting accreditation exists. Almost 90 percent of the AACSB accredited schools expect to apply for accounting accreditation.

Accounting Education in Community and Junior Colleges

The explosive growth of community and junior colleges during the 1960s has slackened. Nonetheless, two-year schools have become a prominent force in higher education. Every state now has at least two community or junior colleges. The most populous states have highly developed two-year college networks, and about 74 percent of all two-year schools are publicly supported. More than nine out of every ten community and junior colleges offer a course in accounting.

Accounting faculties at two-year schools have grown significantly in size in the last five years. Two-year schools use slightly less part-time faculty than full-time faculty.

In these institutions, as well, support funds for professional travel are severely limited. Teaching loads still remain on the average well above twelve hours per week.

The number of semester hours of accounting courses beyond introductory offered by two-year schools has continued to increase during the last five years.

Finally, an increasing percentage of accounting students at two-year schools are continuing with their studies at four-year schools.

Future Directions

Given the rapidity of accounting practice developments that are influencing accounting education, it would be hazardous to predict changes in accounting education during the next five years. No doubt the most pressing forces are (1) the movement toward five-year schools and programs of professional accounting, (2) accreditation of accounting programs, and (3) the increasing demand for accounting studies by college students relative to other fields. Given the intensity of these forces, a profile of accounting education in 1987–88 will likely reveal continued significant changes in accounting education.

Appendix

Appendix A

Questionnaire on Accounting Education 1982

A. Questions Pertaining to the *Entire College or University* Located at the Address of the Responding Institution.

I. ____ (a) Private ____ (b) Public
____ Church related
____ Not church related

II. ____ Two-year, lower division institution only
____ Two-year, upper division institution only
____ Four-year, undergraduate institution only
____ Four-year, undergraduate and graduate institution
____ Graduate institution only
____ Other (specify) _____
_____

III. Enrollment at the beginning of the fall 1982 term.
____ Less than 2,000
____ 2,000–4,999
____ 5,000–7,999
____ 8,000–10,999
____ 11,000–13,999
____ 14,000–16,999
____ 17,000–19,999
____ 20,000–22,999
____ 23,000–25,999
____ 26,000–29,999
____ 30,000 or more

IV. Does your school offer an accounting program? (For purposes of this questionnaire, an "accounting program" is defined as a course of study where the student's major field of concentration is accounting.)
____ Yes ____ No (If "No," go to Section F)

V. Are you a member (accredited or unaccredited) of AACSB?
Yes ____ (Go to Question VI.)
No ____ (Go to Section B.)

VI. Is your *business* program accredited by the AACSB at the (check one):

____ Undergraduate level only
____ Undergraduate and graduate level
____ Graduate level only
____ Not accredited

B. Questions Pertaining to the Accounting Faculty. (At the beginning of the fall 1982 term)

I. a. Total number of full-time *accounting* faculty with relevant professional experience (per AACSB accounting standards) of *sixty days* during the last five years. ____

b. Number of full-time accounting faculty with any of the following relevant professional experience of *thirty days or more* during the last five years. (Faculty members may be counted in more than one category.)
Consulting/employment ____
Service on technical committees of professional or academic organizations ____
Service on board(s) of directors ____
Development of case material ____

II. Number of full-time *accounting* faculty members per category of classroom teaching hours per week. Hours for chairpersons should include released time equivalent for administrative duties.

Classroom hours per week	Number of faculty
6 or less	
7–9	
10–12	
13–15	
More than 15	

III. Average amount disbursed (from all sources) per full-time accounting faculty member to attend professional meetings between September 1, 1981 and August 31, 1982. $____

IV. If your school is a two-year, lower division institution only, what is the size of the accounting faculty (FTE's)?
____ Full-time ____ Part-time

C. Questions pertaining to the accounting program. (Accounting program is defined as a course of study where the student's major field of concentration is accounting, including taxation.)

I. Accounting program is offered at
____ Lower division level only (Go to Question IV.)
____ Undergraduate level only (Go to Question III.)

___ Both undergraduate and graduate levels (Go to Question II.)
___ Graduate level only (Go to Question II.)

II. What graduate programs are offered in accounting? (Check as applicable)

___ Master's in accounting
___ Postbaccalaureate (admission at the graduate level only)
Give title of degree(s) _____
___ Five-year integrated undergraduate and graduate program (e.g., 3 plus 2, 2 plus 3, etc.)
Give title of final degree(s) _____
___ MBA with an accounting concentration
___ Master's in taxation or equivalent not reported above
Give degree title _____
___ Ph.D.
___ D.B.A.

III. a. Do any of your accounting programs have AACSB *accounting* accreditation? (Check)

___ Bachelor's degree
___ MBA degree
___ Master's of accounting degree
___ None

b. Do you expect to apply for *accounting* accreditation of your accounting program?
___ Yes ___ No (If "No," go to Question IV.)
If "Yes," check the following:

	Bachelor's Degree	MBA Degree	Master's of Accounting Degree
In the next two years	_____	_____	_____
In the next five years	_____	_____	_____
In the next ten years	_____	_____	_____
Not within the next ten years	_____	_____	_____

IV. Number of student credit hours in accounting being taught during the fall 1982 term. Check whether these hours are semester hours ___ , or quarter hours ___ .
___ Undergraduate
___ Graduate
___ Total

V. Number of hours required of and available to undergraduate accounting students for graduation.

	Number of hours	
	Required	*Offered*
Behavioral science	_____	
Mathematics	_____	

	Number of hours	
	Required	Offered
Nonbusiness and noneconomics other than mathematics and behavioral science		
Statistics		
Economics		
Business law		
Business policy		
EDP (computer principles)		
Computer programming (Cobol, Fortran, etc.)		
All other business courses, except accounting		
Introductory accounting:		
Financial only		
Managerial only		
Both financial and managerial		
Intermediate accounting or its equivalent		
Advanced accounting or its equivalent		
Taxation		
Systems		
Cost and/or managerial		
Not-for-profit		
Auditing		
EDP Auditing		
Ethical responsibilities of accountants		
All other accounting courses		

VI. Does your school accept for an undergraduate degree credits from two-year, lower division institutions for the following courses? (Two-year, lower division institutions omit.)

	Yes	No
Introductory accounting		
Intermediate accounting		
Taxation		
Cost and/or managerial		
Other accounting (specify)		

VII. a. Does your school have standards for *admission* to the accounting program(s) different from those for admission to programs in other business disciplines? (Check)

	Undergraduate	Master's
Higher		
Lower		
The Same		

b. Please briefly describe the standards for admission to the accounting program(s) established by your school. (You may attach a copy of your standards.)

_____

_____

_____

_____

VIII. a. Does your school have standards for *retention* in the accounting program different from those for retention in programs in other business disciplines?

	Undergraduate	*Master's*
Higher	_____	_____
Lower	_____	_____
The Same	_____	_____

b. Please briefly describe the standards for retention in the accounting program(s) established by your school. (You may attach a copy of your retention standards.)

_____

_____

_____

_____

D. Student Enrollments and Graduates.

I. Number of students enrolled in the *undergraduate* business and accounting programs at the beginning of the fall 1982 term.

	Full-time	*Part-time*
Business school	_____	_____
Accounting	_____	_____

II. Number of *undergraduate* degrees awarded to accounting students between September 1, 1981 and August 31, 1982. (Two-year, lower division institutions omit.)

____ Unknown	____ 100–199
____ Less than 50	____ 200–299
____ 50–99	____ 300–399
	____ 400 or more

III. Number of students enrolled in the graduate accounting and tax programs at the beginning of the fall 1982 term.

	Full-time	*Part-time*
Master of Business Administration	_____	_____
Master of Accounting—admission at the graduate level	_____	_____
Master of Accounting—five-year integrated undergraduate and graduate	_____	_____
Master of Taxation (or equivalent) not included above	_____	_____
Ph.D.	_____	_____
D.B.A.	_____	_____

IV. Number of graduate degrees awarded to accounting students between September 1, 1981 and August 31, 1982 with a concentration in accounting and taxation.

	Number of degrees
Master of Business Administration	_____
Master of Accounting—admission at the graduate level	_____
Master of Accounting—five-year integrated undergraduate and graduate	_____
Master of Taxation (or equivalent) not included above	_____
Ph.D.	_____
D.B.A.	_____

E. Other Questions.

I. How do students use the computer?

	Yes	*No*
Audit software	_____	_____
Programming	_____	_____
Simulation/modeling	_____	_____

II. If your school is a two-year, lower division institution, approximately what percentage of your accounting students, who graduated between September 1, 1981 and August 31, 1982, subsequently enrolled in a four-year school? (Then go to Section F.)

___ Less than 25%
___ 25–49%
___ 50–74%
___ 75–100%

III. Number of accounting students graduating between September 1, 1981 and August 31, 1982 who obtained employment in each of the following categories.

	Graduating with Bachelor's degrees	*Graduating with Master's of Accounting degrees*	*Graduating with MBA in Accounting degrees*	*Graduating with Master's of Taxation degrees*
(1) A CPA or PA firm engaged in the practice of public accounting	_____	_____	_____	_____
(2) Business/industry	_____	_____	_____	_____
(3) Federal, state or local governments	_____	_____	_____	_____
(4) Continued with their education in graduate or law school	_____	_____	_____	_____
(5) Went into military service	_____	_____	_____	_____
(6) Other	_____	_____	_____	_____

IV. a. Does your institution have a five-year school or program of professional accounting?
Yes ____ (Go to Question IVb.)
No ____ (Go to Question IVc.)

b. Is your school (or program) organized
Within the College of Business Administration _____
Outside the College of Business Administration _____
(Go to Section F)

c. Has a school or program of professional accounting formally been considered on your campus?
Yes ____ (Go to Question IVd.)
No ____ (Go to Question IVe.)

d. At what stage is the proposal?
Still under study ____ (Go to Question IVf.)
Recommended; decision pending ____ (Go to Question IVf.)
Rejected ____ (Go to Question IVe.)
Accepted, but not operative ____ (Go to Question IVf.)

e. Do you expect to consider (or reconsider) such a proposal within the following time frame:
In the next two years ____
In the next five years ____
In the next ten years ____
Not within the next ten years ____

f. Do you expect a school or program to be established at your institution within the following time frame:
In the next two years ____
In the next five years ____
In the next ten years ____
Not within the next ten years ____

F. Additional Comments?

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_____

Thank you for your cooperation.

_____	_____	_____
Institution	Name of respondent (print)	Date