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Higher Education and the Accounting Profession

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W. Thomas Porter, Jr.
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Background
Much effort in the accounting profession was expended in the 1960s in the analysis of academic preparation for professional accounting careers. Early in the decade, a study co-sponsored by the American Institute of CPAs and the Carnegie Corporation was made to define the common body of knowledge for CPAs. This study resulted in the book, *Horizons for a Profession*, published in 1967. During 1967 and 1968 the AICPA sponsored a series of seminars to discuss the academic implications of *Horizons for a Profession* and so obtain the reactions of educators and other interested persons to the study. These seminars were held on 55 college campuses to which accounting educators from 668 colleges and universities, members of state boards of accountancy and representatives of state societies, and prominent CPAs were invited to participate.¹

In these seminars the discussants made substantial contributions to the growing recognition that accountancy is a learned profession, their conclusion being that the common body of knowledge for CPAs could be acquired through formal education. To this end they suggested that more specific guidelines be provided for delineating the subject matter that prospective CPAs should cover in acquiring that common body of knowledge.

AICPA Committee on Education and Experience Requirements

In response to these views and suggestions, the AICPA Committee on Education and Experience Requirements (CEER), under the chairmanship of Elmer Beamer, reviewed the ten-year-old Institute policy regarding preparation for the profession and recommended appropriate changes.

¹These seminars were summarized in an article “Reactions to Horizons for a Profession,” *The Journal of Accountancy*, June 1969, pp. 81-84.
The report of the Committee, presented to the AICPA Council in May 1969, made the following recommendations:

1. The CPA certificate is evidence of basic competence of professional quality in the discipline of accounting. This basic competence is demonstrated by acquiring the body of knowledge common to the profession and passing the CPA examination.

2. *Horizons for a Profession* is authoritative for the purpose of delineating the common body of knowledge to be possessed by those about to begin their professional careers as CPAs.

3. At least five years of college study are needed to obtain the common body of knowledge for CPAs and should be the education requirement. For those who meet this standard, no qualifying experience should be required.

4. The states should adopt this five-year requirement by 1975. Until it becomes effective, a transitional alternative is four years of college study and one year of qualifying experience.

5. The college study should be in programs comparable to those described in "Academic Preparation for Professional Accounting Careers." The transitional qualifying experience should be in public practice or equivalent experience in industry, government, or college teaching acceptable to state boards of accountancy.

6. Candidates should be encouraged to take the CPA examination as soon as they have fulfilled education requirements and as close to their college graduation dates as possible. For those graduating in June, this may involve taking the May examination on a provisional basis.

7. Student internships are desirable and are encouraged as part of the educational program.

8. The "Report of the Standing Committee on Accounting Education," which provides that the accreditation of academic programs is the responsibility of the academic community, is endorsed.

9. Educational programs must be flexible and adaptive and this is best achieved by entrusting their specific content to the academic community. However, the knowledge to be acquired, and abilities to be developed through formal education for professional accounting are proper and continuing concerns of the AICPA.

10. The AICPA should review periodically the standards of admission requirements for CPAs.
The recommendations of the Committee were adopted by Council and became statements of Institute Policy.

_A Statistical Survey of Accounting Education, 1967-1968_

Another AICPA study, under the direction of Doyle Williams, resulted in _A Statistical Survey of Accounting Education, 1967-1968_, published in 1969. This publication provided a statistical description of selected characteristics of accounting education in junior, senior, and graduate institutions. Included in the study were empirical data describing the types of institutions that offer accounting programs and a profile of accounting faculty, including their educational backgrounds, salaries, and teaching loads. The extent of selected types of financial support available for accounting education was described. In addition, quantitative data pertaining to accounting students and accounting curriculums were presented.

_American Accounting Association Studies_

In the 1960s, the American Accounting Association also made important recommendations for accounting education. In 1964, a committee under the chairmanship of C. A. Moyer made recommendations for the _undergraduate curriculum_ and during 1969 another AAA committee under the chairmanship of A. W. Patrick developed recommendations for a master’s program in accounting.

_Haskins & Sells Symposiums_

Although the CEER report included major recommendations on accounting educational programs, the Committee also recognized that flexibility and adaptiveness of educational programs are best achieved by entrusting specific content to the academic community. To provide a forum for accounting educators to discuss the recommendations of the CEER report, 53 accounting education symposiums were conducted in the Fall and Winter of 1970-1971. These symposiums were sponsored by Haskins & Sells as one of the firm’s 75th anniversary celebration activities.

Faculty from some 850 academic institutions offering programs in accounting attended these symposiums, the institutions they represented being of various types including universities, four-year colleges, and community colleges. The subjects discussed included the implementation of the recommendations of the CEER report; alternative routes by which the
recommendations could be achieved; and the ways by which qualified accounting faculty can be attracted, developed, and motivated to give effect to the curriculum recommendations set forth in the report.

For each of the symposiums, reports were submitted which served as the basis for the analysis and observations presented in this summary report. Although some attempt was made to direct the discussions to the major recommendations of the CEER report, the diverse backgrounds and perspectives of the participants led, naturally, to varying emphasis in each of the discussion groups.

In preparing this summary of the 53 reports submitted, I re-read the CEER report and also read each symposium report several times to formulate a structure for analysis and summary reporting.

Having re-read the CEER report and the symposium reports, I am struck by the problems and risks of summarizing on summaries when the one doing the summarizing cannot always be certain of what the reporter had in mind and how he used certain words that in the field of accounting are subject to different interpretations.

"Horizons" Seminars and Haskins & Sells Symposiums Compared
In reading the symposium reports, I was interested to see the similarities of the educators' views to those of the participants in the 1967-1968 seminars on Horizons for a Profession. To show the similarities, some selected quotes from the article summarizing the Horizons seminars are presented below and compared with some thoughts expressed in the Haskins & Sells symposium reports.

Need for Flexibility

Believing that the profession had defined education desired for CPAs, the educators acknowledged that they now had the charge of considering the recommendations and implementing those findings that are in accord with their individual institution's objectives. It was recognized, however, that due to the diverse objectives among colleges and universities, the extent and methods of implementation of Horizons would vary; sometimes greatly. (summary of Horizons seminars, p. 82)

If one substituted “CEER recommendations” for Horizons in the foregoing quote, it would express the consensus of the discussants in the Haskins & Sells symposiums. “Flexibility” and “guidelines” are key words to academicians in the implementation of the CEER report recommendations. The CEER also recognized the need for flexibility. For example, its report states:

[The college study] is not intended to be prescriptive, nor is it intended to be used for the imposition of rigid curriculum requirements upon colleges and universities. Most importantly, it should not be the basis of statutory regulation. (pp. 13-14 of CEER report)

Role of AICPA as Motivator for Improving the Quality of the Educational Preparation of CPAs

The article summarizing the Horizons seminars indicated that several participants likened the potential influence of Horizons to that of the Ford and Carnegie studies of business education. The participants in the Haskins & Sells symposiums thought that the CEER report will have a great influence in changing accounting programs.

Responsibility for Accounting Education

... the role of education is to equip the student with a flexible mind and the ability to adapt to his changing environment as rapidly as possible. The overwhelming consensus was that [the] educational process can ill afford not to develop among students a conceptual viewpoint—the key to lifelong learning. (summary of Horizons seminars, p. 82)

The consensus of the discussants at the Haskins & Sells symposiums suggests that this is still the role of academic institutions. A few reports expressed concern that the five-year program of study emphasizes too many technical subjects, such as auditing and taxation, subjects that might best be left to the professional firms.

As was similarly expressed in the summary of Horizons seminars, the consensus in the symposiums was that the accounting firms should expect to share, with the colleges and universities, the responsibility for the education and training of accountants. Certainly, in-house training, on-the-job training, and continuing education were considered by the symposium
discussants to be important for providing the procedural knowledge and skills necessary for a professional accountant.

Type of Education

The summary of Horizons seminars indicated a consensus on the type of education desirable for all accountants; that is, all accountants should have the same basic qualifications, and specialization should be developed after the common body of knowledge has been acquired. In addition, the participants in the Horizons seminars concluded that it is not necessary, practical, or desirable for educational institutions to structure separate programs for small public accounting firms, large public accounting firms, industrial organizations, or governmental agencies.

The consensus of the symposium participants who attached broad significance to the discipline of accounting was that the program of study recommended in the CEER report would permit the student to enter any of the present or future specialities in "public accounting" and to prepare for a career in the "profession." The CEER report explicitly states that the terms "CPA" and "profession" are used in a broad sense. The broad meaning given to these terms is in recognition of the fact that some CPAs are in public practice and others are not in public practice, and that the "profession" consists of all CPAs. (See pp. 9 and 10 of the CEER report.)

Thirteen of the symposium reports indicated either a misunderstanding or a different interpretation of the meaning attached to the discipline of accounting and to the profession. For example:

Criticism . . . centered on two points. First the entire accounting profession should not necessarily be equated with those qualified as CPAs. Accountants not certified may also be part of the profession. There appeared to be little recognition of the possibility that the education for industrial accountants and government accountants could be different from that for CPAs. The major criticism of the [CEER report] was that it was apparently directed explicitly at public accountants to the exclusion of other rapidly growing fields of interest—government accounting, industrial accounting, non-profit organizational accounting.

Most of the symposium reports did, however, agree that the program of study recommended in the CEER report would permit the student to
enter any of the present or future specializations of "public accounting" and to prepare for a career in the "profession." One symposium report presented this consensus view very well:

It seems fair to assume that the common body of knowledge research had both public and private practice in mind and that the AICPA has both areas of accounting in view even if [its] major concern is preparation for public practice. There seems to be nothing in the common body of knowledge which is . . . [not of] use to the financial executive. On the contrary it seems as if the new areas which are beginning to appear on the CPA exam are more related to managerial applications than to traditional activities of CPAs.

Computers

Although three years have elapsed since the Horizons seminars, a concern on the part of accounting educators still exists over the amount of exposure to computers appropriate at the college level and the best means of obtaining the desired knowledge of computers. In addition to the computer area, many symposium discussants indicated concern over the integration of quantitative methods and communications subject matter into the accounting curriculum.

Major Issues

Of the many issues discussed, four issues appeared most frequently in the symposium reports:

1. The need for a five-year program of college study recommended in the CEER report.
2. Alternative routes by which the five years of college study could be completed.
3. Problems of implementing the five-year program.
4. Faculty development required to implement the program of study outlined in the CEER report.

Five-Year Program — The Need for

The symposium reports did not show an overwhelming enthusiasm for the CEER report recommendation that five years of college study are needed to obtain the common body of knowledge delineated by Horizons for a Profession. Forty reports noted some discussion of the five-year re-
quirement, as many indicating approval of this recommendation as expressing reluctance to accept the need for it. Many reports expressing reluctance to accept the need for a five-year program nevertheless indicated that such a program might be desirable. The reasons for the reluctance of some discussants to accept the need for five years' study were the following:

- Evidence exists that additional education is not necessary for success in public accounting.
- The hiring practices of public accounting firms and business and governmental organizations do not place a very high premium on the fifth year of study.\(^3\)
- New teaching techniques and more efficient structuring of curriculums could streamline current four-year accounting programs, thus providing for the addition of materials formerly excluded.
- Perhaps some of the courses suggested in the five-year program could be more effectively presented as part of a firm's on-the-job training and/or continuing education courses.
- The five-year program suggested in the CEER report did not appear to differ significantly from what is being taught now in some four-year programs.
- The five-year program could present a significant financial burden to some students.
- In a period during which academic institutions already face serious financial problems, the five-year program could have the effect of intensifying their difficulties.
- Most four-year accounting majors have done well on the CPA examination.\(^4\)

Alternative Routes

Although some reports expressed reluctance on the part of some discussants to accept the need for five years study, most of the reports (34 of 53) indicated some discussion of alternative routes of implementation,

\(^3\)See, for example, "The Education of Professional Accountants," *The Journal of Accountancy*, May 1971, p. 86.

\(^4\)There is some evidence that the CPA examination does not test the subjects delineated in the common body of knowledge and, therefore, does not motivate students to take additional college courses. See, for example, "The Education of Professional Accountants," *The Journal of Accountancy*, May 1971, pp. 86-87.
"assuming the five-year program is required." The alternatives discussed can be grouped into four categories:

1. Five-year undergraduate degree program.
2. Four-year undergraduate degree program followed by a number of courses at evening or extension schools to fill out the common body of knowledge without a specific graduate degree.
3. Programs leading to an undergraduate and graduate degree, the alternatives being:
   a. A 4-year undergraduate degree followed by a major in accounting followed by a professional law degree.
   b. A 3-year-2-year program with two degrees upon completion.
   c. A 4-year undergraduate degree followed by a 2-year MBA program.
   d. A 4-year undergraduate degree program followed by a 1-year master's program specializing in accounting.
   e. A 2-year community college program, transfer to a 4-year college for an undergraduate degree, and then a graduate degree program.
4. A completely separate professional school of accountancy, building upon an undergraduate degree program.

(NOTE: Discussion of alternatives appeared from many of the reports to be only in terms of those that were favorable or unfavorable to the discussants. The reader should be mindful of this circumstance as he interprets the frequency with which the alternatives cited below are stated.)

Of the 23 reports indicating some discussion of the 5-year undergraduate degree program, only two showed that the discussants thought this alternative a favorable one. The primary reason this alternative was thought to be unfavorable was the absence of a graduate degree at the completion of the program; very few students could be induced, in our degree-conscious society, to take such a program without the prospect of receiving an advanced degree.

Only five reports indicated discussion of Alternative 2 above—the 4-year undergraduate degree program followed by additional courses; and only three reports advised that discussants thought this alternative a favorable one.

Twenty-six symposium summaries reported discussion of some program leading to an undergraduate and graduate degree. No report expressed favor with Alternative 3a above—undergraduate program followed by a major in accounting followed by a professional law degree.
Only a few reports mentioned specific discussion of Alternatives 3b and 3c; the comments indicated favor for these alternatives.

None of the reports showed an unfavorable response to Alternative 3d—the 4-year undergraduate program followed by a 1-year master’s program specializing in accounting. In fact, of the 34 reports indicating some discussion of alternatives, 24 specifically mentioned that some master’s degree program would be regarded favorably.

Alternative 3e was not specifically discussed because it is not substantively different from Alternatives 3c and 3d; it does, however, require coordination between various academic institutions, an issue that will be discussed later in this summary.

The discussants who favored a 4-year undergraduate program, followed by a 1-year graduate degree program in accounting, did so because they thought this alternative would most easily allow the desired integration of the profession’s requirements and the goals of academic institutions. This alternative would permit the 4-year liberal arts colleges to continue providing accounting instruction and permit the community colleges to be integrated into the program. It would also fit into the framework of the American Association of Collegiate Schools of Business. This “4+1” alternative might also be the best from a cost-benefit standpoint since it would allow the institutions that have the resources to devote them to the fifth year; schools not having such resources or not willing to devote them to a fifth year would not have to provide the fifth year and thus would not be forced out of accounting education.

In 17 summaries a discussion of professional schools of accountancy was reported—but in only six was such an alternative regarded favorably. The primary reasons that such an alternative seemed undesirable to many were:

• Accounting programs could not be operated in a “vacuum,” separate and apart from a school of business. Schools of business currently provide the administrative structure for faculty and course work in areas such as quantitative methods, computer sciences, business law, management and organization theory, and other subjects important to and related to academic preparation for accounting.

• Separate professional schools of accountancy would require considerable financial support, and the prospects for such support do not seem promising now or in the future.
Problems of Implementation

Another issue that received considerable attention in many of the symposiums was implementation of a 5-year program and the related problems. In 38 of the symposiums this issue was reported as being discussed. As is typical in such meetings, many more problems were set forth than solutions proffered. Among the problems of implementing a 5-year study program the most frequently cited were:

• The financial impact the proposed program would have on academic institutions (17 responses).
• The coordination required between academic institutions in a tripartite system of higher education to implement the 5-year program (17 responses).
• Lack of evidence that public accounting firms require a 5-year program of study for the students they employ (13 responses).
• Too much specialization or lack of flexibility in the proposed program of study (10 responses); in other words, the proposed program and “model” curriculum does not “distinguish between offerings to mature selected graduate students and courses for large groups of undergraduate students. The hours requirement fails to consider differences in schools, facilities, or students.”
• The financial burden to students to complete a 5-year program (9 responses).
• The faculty resources required to implement the program of study (9 responses).
• The problem of acceptance of a 5-year specialized program on the part of legislative groups and colleges of business (9 responses).

For implementing the proposed program, the only suggestion that received more than two report responses was that there should be room for alternative curriculums and for flexibility in implementing the program of study.

Finally, eight reports indicated that the question of whether or not the 5-year program could be implemented by 1975 was discussed. Six reports indicated the discussants did not think that such a program could be implemented by that date.

Faculty Development

Thirty-four reports indicated some discussion on the broad subject of faculty development. For effective accounting education, it was con-
cluded that a qualified faculty is, of course, of paramount importance. Qualified individuals must be prepared for faculty assignments in all institutions offering accounting programs. Opportunities and facilities for faculty development must be provided. Support must be provided for attendance at professional meetings, for research, for library development, for course revision and development, for computer use, and for professorial development. The discussants deemed such activities necessary to attract and develop accounting faculty capable of motivating accounting students and capable of implementing the recommendations set forth in the CEER report.

More specifically, discussants showed concern for greater communication between faculty members in the academic institutions of a particular region. Twenty-two reports pointed to a need for establishing regional groups of accounting educators to discuss common problems and to talk about coordination and improved teaching techniques. Although they thought meetings like the Haskins & Sells symposiums were desirable, many discussants felt that more frequent discussions and more discussions in depth would be required in the future to achieve the desired coordination.

Twenty-one reports disclosed some discussion of faculty internships as an important vehicle to gain practical experience and to improve communications with practitioners. The consensus was that the faculty internships should be tailored to fit the individuals’ needs and should not be primarily for the benefit of the accounting firms.

Other Observations on the CEER Recommendations
In addition to the major issues discussed in the foregoing section, the symposium reports contained other observations, which are best summarized in relation to the recommendations in the CEER report.

"The CPA certificate is evidence of basic competence of professional quality in the discipline of accounting."

Only 22 reports indicated that this recommendation was specifically discussed, possibly implying that this recommendation has general acceptance. Of the 22 reports, 13 provided evidence of either explicit or implicit agreement; 9 gave some evidence of implied disagreement. Six reports implying disagreement indicated either misunderstanding or misinterpretation of the broad meaning given to the term "CPA" in the CEER report.
In these particular symposiums the discussants seemed to think that the CEER report, although attaching broad meaning to the terms “CPA” and “profession,” was still mostly concerned with the part of the profession engaged in the practice of public accounting.

Six reports indicated that although the discussants thought the CPA certificate constituted evidence of basic competence of professional quality in the discipline of accounting, they felt there was still a need for a license to practice publicly. As one report indicated,

"Completing the five-year course of study and passing the uniform CPA exam is sufficient basis for issuing a CPA certificate but not necessarily sufficient for the issuance of a state license to practice.

Six responses also indicated that discussants felt the CPA examination is several years behind the ideas enunciated in the *Horizons* study.

‘*Horizons for a Profession* is authoritative for the purpose of delineating the common body of knowledge for beginning CPAs.’

Only 19 summaries reported some discussion on this recommendation, an apparent indication that there was generally little disagreement with it. Of the 19, 13 provided evidence of either explicit or implicit agreement. Six reports indicated the discussants disagreed. The reasons for disagreement were best stated in one report:

Very few participants [in this one symposium] agree with the statement that *Horizons* is authoritative. Perhaps the word “authoritative” carries connotations beyond what the committee intended. The point was made that what is considered authoritative today may be outmoded tomorrow. Many were fearful that the particular curriculum and the number of hours in particular subjects might be frozen into state accounting laws by declaring *Horizons* authoritative. Less opposition existed concerning the ideas contained in *Horizons*. The majority approved the conclusions of *Horizons* as guidelines or citing points but not as the final word on the common body of knowledge, particularly as implemented in the sample curriculum and particularly for non-CPA accountants.

Again, this report (quoted above) provides evidence of the misunderstanding or misinterpretation of the CEER report, which clearly states
that educational programs must be flexible and adaptive, that the specific content should be entrusted to the academic community, and that the programs of college study included in the report are offered for guidance in planning curriculums and should not be the basis of statutory regulation.

"At least five years of college study are needed to obtain the common body of knowledge for CPAs and should be the education requirement. For those who meet this standard, no qualifying experience should be required."

As previously mentioned, much of the discussion in the symposiums centered on the recommendation that five years of college study are needed. The results of the discussion have been described above.

In addition to discussion on the 5-year requirement, the summaries also reported considerable discussion of the recommendation for eliminating the experience requirement. Twenty-four reports indicated some discussion of this recommendation took place and only 6 reports provided evidence that the discussants disagreed with it.

Six reports, although indicating agreement that the experience requirements should be eliminated to obtain the certificate, expressed agreement also that a "permit to practice" should be required for CPAs wishing to practice public accounting and that experience should be required to obtain the permit.

A few reports made clear that some discussants felt it would be extremely desirable for students to have some experience in the public accounting field before concluding the fifth year of the program. These discussants were strongly in favor of an internship program between the fourth and fifth year or some sort of cooperative program as now provided in a few schools in connection with academic work.

As to final comments on the elimination of the experience requirement, one report stated the argument of many that experience is useful. The counter argument, however, is that "...no firm would allow an in-experienced person to practice unsupervised before the public and that the experience requirement, not the value of the experience, was the point in question."

"The states should adopt this five-year requirement by 1975."

As previously noted, only 8 reports indicated some discussion of this recommendation and of the 8, only two suggested that the 5-year require-
ment could be implemented by 1975. Possibly this recommendation was not more widely discussed because the discussants thought the problems of implementing the 5-year program were of sufficient magnitude as to render such recommendation academic.

"The college study should be in programs comparable to those described in 'Academic Preparation for Professional Accounting Careers.'"

Twenty reports indicated some specific discussion on the suggested program of study. Four reports reiterated the committee's concern that the proposed programs of study should be used as guidelines for curriculum planning.

Several reports had specific comments about certain of the courses in the proposed college study programs. Three reports indicated some concern with the heavy emphasis in the quantitative-methods area. Four reports indicated concern about integrating computer and communications skills into the curriculum and a feeling that more guidance would be useful on this matter. Two reports indicated that the discussants would like more guidance on the specific content of the courses.

Three summary reports showed that discussants were concerned over the degree of rigidity of the program and the lack of room for electives. For example, one said that the programs provide too little flexibility to meet individual needs and interests. On the other hand, a limited amount of structuring was said to be desirable. The consensus seems to be that greater flexibility should be available but not to the extent of entirely eliminating any core requirements.

Five reports raised a question concerning the need for five years of study versus four. Perhaps the best summary of this view was contained in one report, which stated:

Generally the reaction to what was contained in the four-year program was favorable. No one expressed any doubts that this program would provide for technical competence at an appropriate level. The reactions to the five-year program seemed to indicate that fundamentally it did not differ from the four-year program. The discussion led to the conclusion that the additional course work recommended for the five-year program did not add much that was new and vital; instead, it was merely an extension of the areas of knowledge already covered and was primarily concerned with more technical competence
in accounting and business operations. It was felt that some existing four-year programs do more in these areas than the four-year program given in the committee report and thus do not require a full year extension of the course work in current areas of presentation. From this came the thought that more effort should have been made to broaden the total educational base from old professional attitudes, thus extending the range as well as the depth of the coverage.

Finally, the reports indicated a good many positive views on the 5-year program. A summary of these views is as follows:

- The recommended program presents a consensus of requests made by the academic community in the 1967 symposiums on accounting education.
- The program contains a very liberal provision for courses in general education.
- The program does not require any more hours of courses in accounting than for other academic majors.
- The program provides a useful set of guidelines for setting up accounting programs.
- The program gives students an idea of the prerequisites for a career in accounting.
- The program is in line with current thinking of many students who want professional education rather than the more traditional forms of higher education.

"Candidates should be encouraged to take the CPA examination as soon as they have fulfilled education requirements and as close to their college graduation date as possible."

Only 9 reports signified any discussion of this recommendation. Four of them revealed specific agreement with this recommendation. Two suggested that an advanced degree should not be prerequisite to taking the exam; one included the suggestion that a baccalaureate degree should not be such a prerequisite.

"Student internships are desirable and are encouraged as part of the educational program."

Ten summaries reported some discussion regarding internships. Two reports gave specific approval of this recommendation. Although no con-
sensus appeared on the need or value of an internship program, those who discussed such programs felt that they should be granted academic credit provided they are carefully supervised.

Four reports indicated that perhaps a combination of education and work experience would be useful, such as some sort of cooperative learning/working program.

Some discussants suggested that the 5-year program include a carefully supervised internship program, along the lines taken by the medical profession, instead of completely substituting education for experience.

"The 'Report of the Standing Committee on Accounting Education,' which provides that the accreditation of academic programs is the responsibility of the academic community, is endorsed."

The consensus of the discussants seemed to be that accreditation was not a problem unless separate professional schools of accountancy were set up. One report cited several advantages to accreditation. Accreditation—

- Would offer a guide to students in choosing a program meeting the requirements of the accrediting body.
- Might help initiate changes in accounting education.
- Would provide assistance to the state boards of accountancy in deciding what educational programs qualify students for the CPA exam.
- Might provide a more rapid acceptance of the idea of professional schools of accountancy.

One report told of a pressing need for accreditation to strengthen academic preparation for the profession and to provide desirable, if not necessary, quality control in accounting education.

No consensus developed concerning what organization should act as accrediting agent. Discussants thought some organization other than the AICPA would be best—the American Accounting Association or the AACSB.

"Educational programs must be flexible and adaptive and this is best achieved by entrusting their specific content to the academic community."

This recommendation relates to the role of the AICPA in formal education. Although the CEER report recommends that the specific content be left to the academic community, that report also indicates that the AICPA should have a continuing concern for the knowledge to be ac-
quired and the ability to be developed through formal education for professional accounting.

Only three of the symposium reports specifically discussed this recommendation and recommended that the AICPA avoid inflexible education demands on educational institutions. The most desirable solution is to permit different colleges and universities to develop different types of programs that would fulfill the recommendations in *Horizons for a Profession*. The AICPA should support research in accounting education and provide the basic guidelines for the education of the professional accountant. As one report indicated:

Variety in educational offerings and approaches was deemed to be good. Consequently, each school should consider its own strengths and weaknesses using *Horizons* as a guideline, but all schools should not be forced to lie in its Procrustean bed.

**Observations on Faculty Development**

As mentioned in a previous section of this summary, considerable discussions centered on activities for the development of faculty to implement the recommendations of the CEER report. The reports pointed to the need for better communications between faculty members in various institutions; the need for improved communications between faculty and practitioners; the need for greater support funds for professorial development, library enrichment, and research; the need for tailored faculty internships to provide relevant practical experience to faculty members; and the need for the retraining of faculty members in certain areas such as quantitative methods, computers, and behavioral sciences in order to implement the suggested program of study.

*Improved Communications Between Faculty Members*

Twenty-two summary reports mentioned some discussion of how communications between faculty members in various institutions in a region could be improved. The consensus was that greater coordination was necessary in a tripartite system of higher education. In the system of higher education, role of the university has shifted from a single all-purpose institution to a somewhat special-purpose institution with emphasis on degree-granting programs and with an increasing number of students interested in graduate and advanced professional work. Previous respon-
sibilities of the university have been assumed by the 4-year colleges and community colleges.

Given this tripartite system of higher education, and given the proposed 5-year program of study, the discussants were well aware of the need for greater communication between the different academic institutions responsible for the implementation of educational recommendations. Obviously, better coordination is necessary to determine which courses should be taught at what institutions and to minimize the problems of transferring from one institution to another.

As to the specific means of improving communications between faculty members, suggestions included having more meetings, like the Haskins & Sells symposiums, to discuss, in depth, recommendations related to accounting education, to discuss the responsibilities of each institution, to discuss details of specific courses, and to discuss teaching techniques. Seventeen summaries suggested that regional groups be established and that frequent meetings of the groups be held.

**Improved Communications with Practitioners**

Twelve reports pointed to the need for improved communications between faculty and practitioners in order that each group may be aware of developments taking place.\(^5\)

The discussants suggested some specific techniques for improving communications including:

- The use of practitioners in teaching certain courses such as auditing and electronic data processing.
- The use of practitioners and non-public accounting executives in advisory groups to accounting departments.
- Faculty participation as instructors in firms' in-house training programs.
- The use of “practitioner-in-residence”—having a practitioner or group of practitioners devoting substantially their full time in an academic institution for a continuous period of time such as a week or a quarter, or even a year.

\(^5\)As an academician, but previously a practitioner, I am constantly surprised by the lack of awareness, on the part of many practitioners, of the developments taking place in higher education today. I am equally amazed by the lack of awareness, on the part of my academic colleagues, of developments in the practice of accounting. But what concerns me most is the frequent lack of sensitivity by each group about the quality of the efforts taking place in the “other fellow’s shop.” In my opinion, much more effort has to be made to improve communications between faculty members and practitioners,
Other Observations on Faculty Development

Fourteen reports expressed the opinion that support funds would be useful to pay for faculty travel to professional conventions and professional development courses, to pay for registration fees for professional development courses, and to provide for the enrichment of libraries.

Twenty-one summaries stated that faculty internships should be encouraged and should be tailored to fit the individual faculty member's requirements and need for practical experience.

Twenty reports mentioned some discussion of the need for more full-time faculty to have doctorate degrees. Seventeen reports indicated discussants thought doctorates were necessary or desirable; in only three reports did discussants suggest that more doctorates were either unnecessary or undesirable.

As to the need or desirability for full-time accounting faculty to be qualified as CPAs or to have had accounting experience, it was suggested in 17 reports that either the CPA certificate or accounting experience was necessary or desirable; only one report suggested that such experience is undesirable.

And finally, there was one point on which there was general agreement: that the Haskins & Sells symposiums provided an opportunity for accounting educators to meet together "in a spirit of tranquility and cooperation" and to build a sturdier bridge between the profession and the academic community.